

INFORMATION WITH RESPECT TO GROUP COMPANIES

As per the SEBI (ICDR) Regulations, 2018, for the purpose of identification of Group Companies, our Company has considered those companies as our Group companies with which there were related party transactions as per the Restated Financial Statements of our Company in any of the last three financial years and other Companies as considered material by our Board. Further, pursuant to a resolution of our Board dated June 07, 2023 for the purpose of disclosure in relation to Group companies in connection with the Issue, a company shall be considered material and disclosed as a Group companies if such company fulfills both the below mentioned conditions: -

- Such company that forms part of the Promoter Group of our Company in terms of Regulation 2(1) (pp) of the SEBI (ICDR) Regulations; and
- Our Company has entered into one or more transactions with such company in in any of the last three financial years and stub period as the case of the company as per Restated Financial Statements.

Based on the above, the below mentioned company is identified as our Group Company: -

1. Arvind Anticor Limited

Financial Information

The Audited Financial Information of “**ARVIND ANTICOR LIMITED**” for the preceding three years are as under:

(Rs in Lakhs)

Particulars	2019-2020	2020-2021	2021-2022
Share Capital	90.00	90.00	90.00
Reserves (excluding revaluation Reserve)	286.56	404.56	557.36
Sales*	897.87	884.31	1,101.07
Profit After Tax	16.89	118.00	152.80
Earnings Per Share	1.88	13.11	17.00
Diluted Earnings Per Share	1.88	13.11	17.00
Net Asset Value	41.84	54.95	71.93

*the value of the sales represents the value of revenue from operations.