

FINANCIAL INFORMATION OF BRGIL LLP

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 28, 2024 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 company if such company fulfills both the below mentioned conditions: -

- a) the companies with which there were related party transactions (in accordance with AS-18), as disclosed in the Restated Financial Statements (“**Restated Financial Statements**”); and
- b) if such company fulfills both the below mentioned conditions: -
 - i. Such company that forms part of the Promoter Group of the Company in terms of Regulation 2(1) (pp) of the SEBI(ICDR) Regulations; and
 - ii. The Company has entered into one or more transactions with such company in preceding fiscal or audit period as the case may be exceeding 10.00% of total revenue of the Company as per Restated Financial Statements.

Based on the above, the following Company is identified as our Group Company: -

1. **BRGIL LLP**

In accordance with the SEBI ICDR Regulations, certain financial information in relation to our Group Company for the previous three financial years, extracted from its audited financial statements (as applicable) is available below.

(Rs.in 000)

Particulars	2020-2021	2021-2022	2022-2023
Partner’s Capital Account			
Partner’s Contribution	3000.000	3000.00	3000.00
Partner’s Current Account	105997.101	36742.293	3047.526
Reserves (excluding revaluation Reserve)	0.00	0.00	0.00
Sales*	1333526.589	614394.795	87663.815
Profit After Tax	69579.574	33694.767	3047.526
Earnings Per Share	Not Applicable		
Diluted Earnings Per Share			
Net Asset Value			

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