

CERTIFICATE ON THE WEIGHTED AVERAGE PRICE AND THE AVERAGE COST OF ACQUISITION

IIFL Capital Services Limited
(Formerly known as IIFL Securities Limited)
24th floor, One Lodha Place,
Senapati Bapat Marg,
Lower Parel (West),
Mumbai 400 013,
Maharashtra, India

Axis Capital Limited
1st floor, Axis House,
P.B. Marg, Worli, Mumbai 400 025
Maharashtra, India

CLSA India Private Limited
8/F Dalamal House,
Nariman Point,
Mumbai 400 021
Maharashtra, India

JM Financial Limited
7th Floor, Cnergy
Appasaheb Marathe Marg
Prabhadevi,
Mumbai 400 025
Maharashtra, India

Nuvama Wealth Management Limited
801 - 804, Wing A,
Building No 3, Inspire BKC,
G Block Bandra Kurla Complex,
Bandra East Mumbai 400 051,
Maharashtra, India

**The Board of Directors,
Oswal Pumps Limited**
Oswal Estate, NH-1,
Kutail Road, PO Kutail,
Distt Karnal,
Haryana - 132037

(IIFL Capital Services Limited, Axis Capital Limited, JM Financial Limited, CLSA India Private Limited and Nuvama Wealth Management Limited are collectively referred to as the “**Book Running Lead Managers**” or the “**BRLMs**”)

Re: Proposed initial public offering of equity shares of face value of ₹ 1 each (the “Equity Shares”) of Oswal Pumps Limited (the “Company” and such offering, the “Fresh Issue”) and an offer for sale of Equity Shares by certain existing shareholders of the Company (the “Offer for Sale”, and together with the Fresh Issue, the “Offer”)

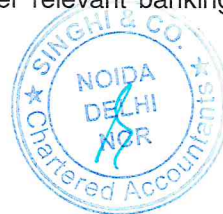
We, Singhi & Co., Chartered Accountants, the Statutory Auditors of the Company, have been informed that the Company proposes to file the red herring prospectus (“**RHP**”) and the prospectus (“**Prospectus**”) intended to be filed by the Company with the Registrar of Companies, Delhi and Haryana at New Delhi, Securities and Exchange Board of India (the “**SEBI**”), BSE Limited and National Stock Exchange of India Limited (collectively, the “**Stock Exchanges**”) in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”).

We, Singhi & Co., Chartered Accountants, the statutory auditors to the Company have been requested to certify the information and computation as disclosed in this certificate.

Management Responsibility

The management of the Company is responsible for preparation and maintenance of appropriate accounting, other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The management is also responsible for ensuring that the Company complies with the requirements of the Companies Act, 2013 (the “Companies Act”); the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (the “ICDR Regulations”) and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by ICAI, amended from time to time (the “Guidance Note”) and other relevant banking regulations in connection with the proposed Offer.



Auditors Responsibility

Pursuant to the requirements of SEBI ICDR Regulations, it is our responsibility to obtain reasonable assurance and verify as to whether the details provided in this certificate are in agreement with the restated consolidated financial information of the Company as at and for nine months ended December 31, 2024 and the financial years ended March 31, 2024, March 31, 2023, March 31, 2022 and our examination report thereon dated May 26, 2025 (the "**Restated Consolidated Financial Information**"), books of accounts and other records such as agreements, secretarial records, other statutory records maintained by the Company and other documents presented to us.

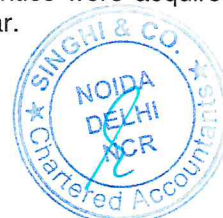
We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

The Restated Consolidated Financial Information has been derived from the special purpose consolidated interim financial statements as at and for the nine months period ended December 31, 2024 and audited consolidated financial statement as at and for the financial years ended March 31, 2024 and from the special purpose audited consolidated financial statements as at and for the financial years ended March 31, 2023 and March 31, 2022 and restated in accordance with the requirements of Section 26 of Part 1 of Chapter III of the Companies Act, the SEBI ICDR Regulations and the Guidance Note on "Reports in Company Prospectuses (Revised 2019)" issued by the Institute of Chartered Accountants of India ("ICAI").

We have carried out the following procedures stated below as requested by the Company in relation to the accompanied statement as on May 26, 2025, prepared by the management of the Company:

- (i) Obtained the list of Promoters, as defined under Regulation 2(1)(oo) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**SEBI ICDR Regulations**"), list of Promoter Group, as defined under Regulation 2(1)(pp) of the SEBI ICDR Regulations, the list of Selling Shareholders as defined under Regulation 2(1)(bbb) of the SEBI ICDR Regulations, and the list of Shareholders with rights to nominate one or more directors on the Board or other rights, from the management of the Company;
- (ii) Compared the date of acquisition/sale/transfer; number of equity shares; and acquisition/issue cost per equity share in respect of each Promoters, Promoter Group and Promoter Selling Shareholder stated in the Statement, with the share allotment register, minutes of the meetings of the board of directors of the Company and duly organized committees thereof, minutes of annual general meeting and extra ordinary general meetings, relevant statutory registers, bank statements, relevant forms including share transfer forms, RBI filings, DMAT transfer statements, depository instruction slips. and other documents and accounts as may be deemed relevant;
- (iii) Computed average cost per share to the Promoters of the Company and Promoter Selling Shareholder since incorporation as on the date of this certificate.
- (iv) Computed the weighted average cost of acquisition of Equity Shares by the Promoter Selling Shareholder since incorporation as on the date of this certificate.
- (v) Computed the weighted average price at which the specified securities were acquired by the Promoters, and the Promoter Selling Shareholder in the last one year.

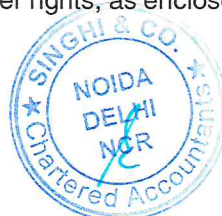


- (vi) Verified the details of price at which the specified securities were acquired by the Promoters, Promoter Group, Selling Shareholders and shareholders entitled with right to nominate directors or any other rights, in last three years.
- (vii) Computed the weighted average cost of acquisition of all specified securities transacted in the period of three years, eighteen months and one year.
- (viii) Computed price per Equity Share based on the new issue of shares (equity or convertible securities) during the 18 months prior to the date of this certificate (excluding shares issued under ESOP/ESOS and bonus shares) where such issuance was equal to or more than 5% of fully diluted paid up share capital of the Company, in a single transaction or multiple transactions combined together over a span of rolling 30 days, and computed the weighted average cost of acquisition of all such primary issuance; and
- (ix) Computed price per Equity Share based on secondary sale or acquisition of shares (equity or convertible securities) where the Promoter(s), members of Promoter Group, Promoter Selling Shareholder and/or the other Shareholders having right to nominate director(s) on the Board of the Company, are a party to such transaction, during the 18 months prior to the date of this certificate (excluding gifts) and where either the sale or acquisition was equal to or more than 5% of fully diluted paid up share capital of the Company, in a single transaction or multiple transactions combined together over a span of rolling 30 days, and computed the weighted average cost of acquisition of all such secondary issuance.
- (x) Computed weighted average cost of acquisition if there were no primary or secondary transactions of equity shares or convertible securities of the Company during the 18 months preceding the date of filing of this certificate in serial no. (viii) or (ix), where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions where promoter or promoter group entities or Promoter Selling Shareholder or shareholder(s) having the right to nominate director(s) on the Board, are a party to the transaction, during the last three years preceding to the date of this certificate irrespective of the size of the transaction based on primary / secondary transactions.

Conclusion

Based on procedures adopted by us, as mentioned above, we certify that the information including given in Annexures are in agreement with books of accounts and other records made available to us by the Company and:

- (i) the average cost of acquisition of Equity Shares by the Promoters and Promoter Selling Shareholder and the computation of the weighted average cost of acquisition of the Equity Shares by Promoter Selling Shareholder acquired since inception, as enclosed in **Annexure A and B**.
- (ii) weighted average price at which specified securities were acquired by the Promoters of the Company, i.e, Vivek Gupta, Amulya Gupta, Shivam Gupta, Ess Aar Corporate Services Private Limited, Shorya Trading Company Private Limited and Singh Engcon Private Limited (the "**Promoters**"), as well as Vivek Gupta who is participating in the Offer as a selling shareholder (the "**Promoter Selling Shareholder**") in the last year preceding the date of this certificate; as enclosed in **Annexure C**;
- (iii) details of price at which specified securities were acquired in the last three years preceding the date of this certificate by the Promoters, Promoter Group, the Promoter Selling Shareholder or Shareholder(s) with rights to nominate Director(s) or any other rights, as enclosed in **Annexure D**; and



- (iv) weighted average cost of acquisition of all specified securities transacted in last immediately preceding three years, 18 months and one year preceding the date of this certificate, as enclosed in **Annexure E**.
- (v) the computation of weighted average cost of acquisition of all primary issuance during the 18 months prior to the date of this certificate (excluding shares issued under ESOP/ESOS and bonus shares) where such issuance was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days, as enclosed in **Annexure F**.
- (vi) the computation of weighted average cost of acquisition of all secondary issuance where the Promoters, members of Promoter Group, Promoter Selling Shareholder or shareholders having the right to nominate director on the Board or having any other right are a party to the transaction, during the 18 months prior to the date of this certificate (excluding gifts) and where such sale or acquisition was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days, as enclosed in **Annexure G**.
- (vii) The computation of weighted average cost of acquisition if there were no primary or secondary transactions of equity shares or convertible securities of the Company during the 18 months preceding the date of filing of this certificate in serial no. (viii) or (ix), where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions where promoter or promoter group entities or Promoter Selling Shareholder or shareholder(s) having the right to nominate director(s) on the Board, are a party to the transaction, during the last three years preceding to the date of this certificate irrespective of the size of the transaction based on primary / secondary transactions.

Accordingly, based on the information and explanation provided to us by the Company, and on review of the following documents: (a) Form 2 (Return of Allotment) pursuant to Section 75(1) of the Companies Act, 1956, as amended (for allotments since inception till March 31, 2014) and Form PAS-3 pursuant to Section 39(4) of the Companies Act, 2013, as amended, and Rule 12 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended (for allotments since April 1, 2014) along with extracts of relevant board and shareholder resolutions; (b) Form SH-7 pursuant to Section 64(1) of the Companies Act, 2013, as amended and Rule 15 of the Companies (Share Capital and Debenture Rules), 2014; (c) confirmation from the Company for monies received from Vivek Gupta; and (d) share allotment and share transfer registers, minutes of the meetings of the Board of Directors of the Company and duly organized committees thereof, minutes of annual general meetings and extra-ordinary general meetings of the Company, relevant statutory registers, bank account statements, relevant filings with the Reserve Bank of India, demat transfer statements, share transfer forms, income tax returns, delivery instruction slips, any other forms filed with any regulatory authority in this regard and other documents presented to us, we hereby confirm that the following is the:

(i) **Average cost of acquisition of Equity Shares of the Company by the Promoters and Promoter Selling Shareholder since incorporation of the Company:**

Name	Number of Equity Shares of face value ₹ 1 each held	Average cost of acquisition per Equity Share (in ₹)
Promoters		
Vivek Gupta ⁽¹⁾	2,50,43,000	Nil
Ess Aar Corporate Services Private Limited	1,75,90,750	4.10

Name	Number of Equity Shares of face value ₹ 1 each held	Average cost of acquisition per Equity Share (in ₹)
Shorya Trading Company Private Limited	5,45,21,550	1.08

(1) Also Promoter Selling Shareholder

(2) Amulya Gupta, Shivam Gupta and Singh Engcon Private Limited do not hold any Equity Shares of the Company.

The calculation of the average cost of acquisition per share for the Promoters is as per the details provided in **Annexure A**

(ii) **Weighted average cost of acquisition of Equity Shares of the Company by the Promoter Selling Shareholder since incorporation of the Company:**

Name	Number of Equity Shares of face value ₹ 1 each held	Weighted average cost of acquisition per Equity Share (in ₹)
Promoter Selling Shareholder		
Vivek Gupta	2,50,43,000	Nil

The calculation of the weighted average cost of acquisition per share for Promoter Selling Shareholder is as per the details provided in **Annexure B**.

(iii) **Weighted Average price at which specified securities were acquired by the Promoters and the Promoter Selling Shareholder, in the last one year preceding the date of this certificate**

Name	Nature of securities	Face Value	Number of specified securities acquired in last one year	Weighted average price of acquisition per specified security in last one year (in ₹)
Promoters				
Vivek Gupta ⁽¹⁾	Equity Shares	1	1,03,81,000	Nil*
Ess Aar Corporate Services Private Limited	Equity Shares	1	72,43,250	Nil*
Shorya Trading Company Private Limited	Equity Shares	1	2,24,50,050	Nil*

(1) Also Promoter Selling Shareholder

*The Company has on August 31, 2024 issued Bonus issue in the proportion of seven Equity Shares for every Ten Equity Shares held by the Shareholders as on the record date i.e. August 28, 2024.

The calculation of the weighted average price stated above is as per the details provided in **Annexure C**.

(iv) **Details of price at which the specified securities were acquired by the Promoters, Promoter Group, Selling Shareholders and shareholders entitled with right to nominate directors or any other rights, in last three years.**



S. No.	Name	Nature of securities	Nature of acquisition	Date of acquisition of securities	Number of securities acquired	Acquisition price per security ⁽⁴⁾	Face value (in ₹)
Promoters							
1.	Vivek Gupta ⁽¹⁾	Equity Shares	Bonus issue	August 31, 2024	10,381,000	Nil ⁽³⁾	1
2.	Ess Aar Corporate Services Private Limited	Equity Shares	Bonus issue	August 31, 2024	7,243,250	Nil ⁽³⁾	1
3.	Shorya Trading Company Private Limited	Equity Shares	Bonus issue	August 31, 2024	22,450,050	Nil ⁽³⁾	1
Promoter Group							
1.	Prem Lata	Equity Shares	Bonus issue	August 31, 2024	7,000	Nil ⁽³⁾	1
2.	Padam Sain Gupta (HUF)	Equity Shares	Bonus issue	August 31, 2024	7,000	Nil ⁽³⁾	1
3.	Padam Sain Gupta	Equity Shares	Bonus issue	August 31, 2024	175,000	Nil ⁽³⁾	1
4.	Radhika Gupta	Equity Shares	Bonus issue	August 31, 2024	700,000	Nil ⁽³⁾	1
5.	Renu Goyal	Equity Shares	Gift	January 7, 2025	168,000	Nil ⁽²⁾	1
6.	Renu Goyal	Equity Shares	Gift	January 7, 2025	40,000	Nil ⁽²⁾	1
7.	Renu Goyal	Equity Shares	Gift	January 7, 2025	17,000	Nil ⁽²⁾	1
8.	Renu Goyal	Equity Shares	Gift	January 7, 2025	17,000	Nil ⁽²⁾	1
9.	Rajev Gupta	Equity Shares	Gift	January 7, 2025	325,000	Nil ⁽²⁾	1
10.	Vishal Goela	Equity Shares	Gift	January 7, 2025	45,000	Nil ⁽²⁾	1
11.	Vikas Goela	Equity Shares	Gift	January 7, 2025	45,000	Nil ⁽²⁾	1
Shareholders with nominee director rights or other rights							
12.	Nil	NA	NA	NA	NA	NA	NA

⁽¹⁾Also Promoter Selling Shareholder.

⁽²⁾ Acquired by way of gift.

⁽³⁾ Includes Equity Shares allotted to the Shareholders pursuant to the bonus issue on August 31, 2024 in the ratio of seven Equity Shares for every 10 Equity Shares held as on the record date i.e. August 28, 2024.

The price at which the specified securities were acquired stated above is as per the details provided in Annexure D.

(v) **Weighted average cost of acquisition of all specified securities transacted in last immediately preceding three years, eighteen months and one year from the date of this certificate**

Period	Weighted Average Cost of Acquisition (in ₹)	Cap Price is 'X' times the Weighted Average Cost of Acquisition	Range of acquisition price: Lowest Price – Highest Price (in ₹)
Last 3 years	Nil	[•]	Nil [^] to Nil [^]
Last Eighteen months	Nil	[•]	Nil [^] to Nil [^]
Last 1 year	Nil	[•]	Nil [^] to Nil [^]

[^]acquired through Gifts

*Bonus issuance by the Company on August 31, 2024 in the proportion of seven Equity Shares for every Ten Equity Shares held by the Shareholders as on the record date i.e. August 28, 2024.

The calculation of the weighted average cost at which specified securities of the Company were transacted in the three years, eighteen months and preceding one year from the date of this certificate is as per the details provided in **Annexure E**.

- (vi) Weighted average cost of acquisition of all primary issuance during the 18 months prior to the date of this certificate (excluding shares issued under ESOP/ESOS and bonus shares) where such issuance was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days

Not Applicable. Refer Annexure F

- (vii) Weighted average cost of acquisition of all secondary issuance where the Promoters, members of Promoter Group, Promoter Selling Shareholder or shareholders having the right to nominate director on the Board or having any other right are a party to the transaction, during the 18 months prior to the date of this certificate (excluding gifts) and where such sale or acquisition was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days

Not Applicable. Refer Annexure G

- (viii) If there were no primary or secondary transactions of equity shares or convertible securities of the Company during the 18 months preceding the date of filing of this certificate in serial no. (v) or (vi), where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions where promoter or promoter group entities or Promoter Selling Shareholder or shareholder(s) having the right to nominate director(s) on the Board, are a party to the transaction, during the last three years preceding to the date of this certificate irrespective of the size of the transaction

(a) Based on primary transactions

Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
August 31, 2024	1,03,81,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	72,43,250	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	2,24,50,050	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	7,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	7,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	1,75,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil

Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
August 31, 2024	7,00,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
Weighted average cost of acquisition ("WACA") for primary issuance (₹ per Equity Share)						Nil

(b) Based on secondary transactions

Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
January 07, 2025	3,25,000	1	NA	Gift	Gift	Nil
January 07, 2025	60,000	1	NA	Gift	Gift	Nil
January 07, 2025	40,000	1	NA	Gift	Gift	Nil
January 07, 2025	17,000	1	NA	Gift	Gift	Nil
January 07, 2025	17,000	1	NA	Gift	Gift	Nil
January 07, 2025	1,68,000	1	NA	Gift	Gift	Nil
January 07, 2025	45,000	1	NA	Gift	Gift	Nil
January 07, 2025	45,000	1	NA	Gift	Gift	Nil
January 20, 2025	60,000	1	NA	Gift	Gift	Nil
Weighted average cost of acquisition ("WACA") for secondary issuance (₹ per Equity Share)						Nil

Refer Annexure H

The Company has confirmed that till the date on which the Equity Shares commence trading on the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE and together with BSE, the Stock Exchanges), any acquisition and, or, sale of any shares of the Company by any of its Promoters, Promoter Group, Selling Shareholders and other Shareholders will immediately be intimated to us.

Other Matters

This certificate is issued for the sole purpose of the Offer, and can be used, in full or part, for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Offer, and for the submission of this certificate by the Company or BRLMs, as may be necessary, to any regulatory / statutory authority, stock exchanges including the repository system of SEBI/Stock Exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Offer and in accordance with applicable law.

This certificate may be relied on by the BRLMs, their affiliates and legal counsel appointed in relation to the Offer. Accordingly, we consent to this certificate and its contents (in whole or in part) being presented and/or utilized in connection with the Offer and should not be used by any other person or for any other purpose. Singhi & Co. neither accepts nor assumes any duty or liability for any other purpose or to any other party to whom our certificate is shown or into whose hands it may come without our prior consent in writing.

We undertake to update you in writing of any changes in the abovementioned position, immediately upon us becoming aware, until the date the Equity Shares issued pursuant to the Offer commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the Offer Documents.

For Singhi & Co.,
Chartered Accountants
Firm Registration Number: 302049E


Bimal Kumar Sipani
(Partner)
Membership Number: 088926
UDIN: 25088926BMJHGW7728



Place : Noida (Delhi – NCR)
Date : June 07, 2025

Copy To:

Legal counsel to the Book Running Lead Managers, as to Indian laws

J. Sagar Associates

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Singapore 049321

ANNEXURE A

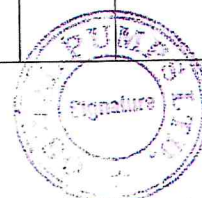
Average cost of acquisition of Equity Shares of the Company by the Promoters and Promoter Selling Shareholder since incorporation of the Company:

Name of the Shareholder	Number of equity shares of face value ₹ 1 each held	Average cost of acquisition per Equity Share (in ₹)
Promoters		
Vivek Gupta ⁽¹⁾	2,50,43,000	Nil
Amulya Gupta	Nil	-
Shivam Gupta	Nil	-
Ess Aar Corporate Services Private Limited	1,75,90,750	4.10
Shorya Trading Company Private Limited	5,45,21,550	1.08
Singh Engcon Private Limited	Nil	-

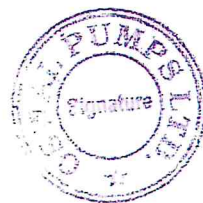
(1) Also Promoter Selling Shareholder

Vivek Gupta (also as a Promoter Selling Shareholder)

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment/ acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Transfer from Radhika Gupta	Cash	November 26, 2005	10	15,000	10	Transfer	1,50,000	1,50,000	15,000	0.15 %
Transfer to Moderate Credits Corporation Limited	Cash	September 10, 2006	10	(5,000)	10	Transfer	(50,000)	1,00,000	10,000	(0.05) %
Transfer to Pigeon Syntex Private Limited	Cash	September 10, 2006	10	(10,000)	10	Transfer	(1,00,000)	Nil	Nil	(0.10) %
Transfer from Rajev Gupta	Cash	August 18, 2009	10	2,000	10	Transfer	20,000	20,000	2,000	0.02 %
Transfer from Padam Sain Gupta	Gift	December 24, 2020	10	14,06,000	NA	Transfer	Nil	20,000	14,08,000	14.13 %



Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Transfer from Rajev Gupta	Gift	December 28, 2020	10	2,000	NA	Transfer	Nil	20,000	14,10,000	0.02 %
Transfer from Rekha Gupta	Gift	December 28, 2020	10	1,00,000	NA	Transfer	Nil	20,000	15,10,000	1.01 %
Transfer to Padam Sain Gupta	Gift	April 9, 2021	10	(25,000)	NA	Transfer	(20,000)	Nil	14,85,000	(0.25) %
Transfer to Prem Lata	Gift	January 11, 2022	10	(1,000)	NA	Transfer	Nil	Nil	14,84,000	(0.01) %
Transfer to Padam Sain Gupta HUF	Gift	January 11, 2022	10	(1,000)	NA	Transfer	Nil	Nil	14,83,000	(0.01) %
Pursuant to a Shareholders' resolution dated August 29, 2024, the Company subdivided its share capital by subdividing the face value of its equity shares from ₹ 10 per equity share to ₹ 1 per equity share									1,48,30,000	14.91 %
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	2,52,11,000	10.44 %
Transfer to Ms. Renu Goyal	Gift	January 7, 2025	1	1,68,000	NA	Transfer	Nil	Nil	25,04,300	(0.17) %
Total								Nil	2,50,43,000	25.17 %
Average cost of acquisition per share					NIL					



Amulya Gupta

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment / transfer (preferential allotment / bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Nil										
Average cost of acquisition per share						Not Applicable				

Shivam Gupta

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment / transfer (preferential allotment / bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Nil										
Average cost of acquisition per share						Not Applicable				

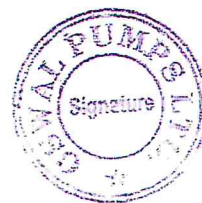
Ess Aar Corporate Services Private Limited

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment / transfer (preferential allotment / bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Preferential allotment	Cash	December 31, 2007	10	87,000	50	Preferential allotment	43,50,000	43,50,000	87,000	0.87 %
Further issue	Cash	March 31, 2008	10	60,000	50	Further issue	30,00,000	73,50,000	1,47,000	0.60 %
Further issue	Cash	June 5, 2008	10	50,000	50	Further issue	25,00,000	98,50,000	1,97,000	0.50 %
Further issue	Cash	June 16, 2008	10	40,000	50	Further issue	20,00,000	1,18,50,000	2,37,000	0.40 %
Further issue	Cash	August 23, 2008	10	21,400	50	Further issue	10,70,000	1,29,20,000	2,58,400	0.22 %

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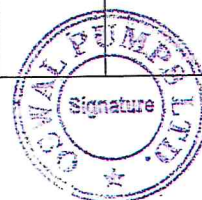


Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Further issue	Cash	March 30, 2009	10	238,000	50	Further issue	1,19,00,000	2,48,20,000	4,96,400	2.39 %
Further issue	Cash	September 2, 2009	10	2,000	50	Further issue	1,00,000	2,49,20,000	4,98,400	0.02 %
Further issue	Cash	March 12, 2010	10	139,000	50	Further issue	69,50,000	3,18,70,000	6,37,400	1.40 %
Further issue	Cash	March 26, 2010	10	157,600	50	Further issue	78,80,000	3,97,50,000	7,95,000	1.58 %
Further issue	Cash	March 31, 2010	10	170,000	50	Further issue	85,00,000	4,82,50,000	9,65,000	1.71 %
Further issue	Cash	August 2, 2011	10	10,000	300	Further issue	30,00,000	5,12,50,000	9,75,000	0.10 %
Further issue	Cash	September 16, 2011	10	5,000	300	Further issue	15,00,000	5,27,50,000	9,80,000	0.05 %
Further issue	Cash	September 29, 2011	10	10,000	350	Further issue	35,00,000	5,62,50,000	9,90,000	0.10 %
Further issue	Cash	October 6, 2011	10	20,000	300	Further issue	60,00,000	6,22,50,000	10,10,000	0.20 %
Further issue	Cash	November 14, 2011	10	24,750	400	Further issue	99,00,000	7,21,50,000	10,34,750	0.25 %
Pursuant to a Shareholders' resolution dated August 29, 2024, the Company subdivided its share capital by subdividing the face value of its equity shares from ₹ 10 per equity share to ₹ 1 per equity share									1,03,47,500	10.40 %
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	72,43,250	NA	Bonus	Nil	Nil	1,75,90,750	7.28 %
Total								7,21,50,000	1,75,90,750	17.68 %
Average cost of acquisition per share					4.10					

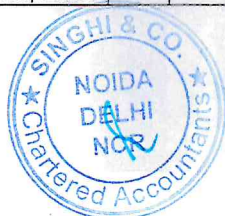


Shorya Trading Company Private Limited

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment/ acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Preferential allotment	Cash	March 26, 2007	10	24,49,000	10	Preferential allotment	2,44,90,000	2,44,90,000	24,49,000	24.62 %
Transfer from Moderate Credit Corporation Limited	Cash	April 26, 2007	10	10,000	10	Transfer from Moderate Credit Corporation Limited	1,00,000	2,45,90,000	24,59,000	0.10 %
Transfer from Zeil Engineering Works Private Limited	Cash	April 26, 2007	10	5,000	10	Transfer from Zeil Engineering Works Private Limited	50,000	2,46,40,000	24,64,000	0.05 %
Transfer from Surender Kumar Gupta	Cash	April 26, 2007	10	26,500	10	Transfer from Surender Kumar Gupta	2,65,000	2,49,05,000	24,90,500	0.27 %
Transfer from Hari Kumar	Cash	April 26, 2007	10	25,000	10	Transfer from Hari Kumar	2,50,000	2,51,55,000	25,15,500	0.25 %
Transfer from Creative Financial Services Private Limited	Cash	May 24, 2007	10	12,500	10	Transfer from Creative Financial Services Private Limited	1,25,000	2,52,80,000	25,28,000	0.13 %
Transfer from Shiriniwas Leasing and Finance Limited	Cash	May 24, 2007	10	10,000	10	Transfer from Shiriniwas Leasing and Finance Limited	1,00,000	2,53,80,000	25,38,000	0.10 %
Transfer from Hopewell Merchants	Cash	May 24, 2007	10	10,000	10	Transfer from Hopewell Merchants Private Limited	1,00,000	2,54,80,000	25,48,000	0.10 %



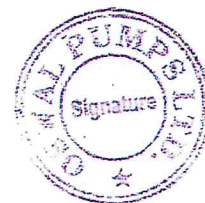
Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Private Limited										
Transfer from Pigeon Syntex Private Limited	Cash	May 24, 2007	10	10,000	10	Transfer from Pigeon Syntex Private Limited	1,00,000	2,55,80,000	25,58,000	0.10 %
Transfer from Gaurav Holdings Private Limited	Cash	May 24, 2007	10	7,500	10	Transfer from Gaurav Holdings Private Limited	75,000	2,56,55,000	25,65,500	0.08 %
Transfer from P.K. Silk Mills Private Limited	Cash	May 24, 2007	10	3,000	10	Transfer from P.K. Silk Mills Private Limited	30,000	2,56,85,000	25,68,500	0.03 %
Transfer from Mansukh Advisory Private Limited	Cash	May 24, 2007	10	2,500	10	Transfer from Mansukh Advisory Private Limited	25,000	2,57,10,000	25,71,000	0.03 %
Transfer from K.R. Fincap Private Limited	Cash	May 24, 2007	10	5,000	10	Transfer from K.R. Fincap Private Limited	50,000	2,57,60,000	25,76,000	0.05 %
Transfer from At All Time Yours Securities Private Limited	Cash	May 24, 2007	10	4,250	10	Transfer from At All Time Yours Securities Private Limited	42,500	2,58,02,500	25,80,250	0.04 %
Further issue	Cash	August 29, 2007	10	5,42,600	50	Further issue	2,71,30,000	5,29,32,500	31,22,850	5.45 %
Preferential allotment	Cash	December 31, 2007	10	31,200	50	Preferential allotment	15,60,000	5,44,92,500	31,54,050	0.31 %
Further issue	Cash	August 23, 2008	10	31,600	50	Further issue	15,80,000	5,60,72,500	31,85,650	0.32 %



Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment/ acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Further issue	Cash	September 2, 2009	10	14,500	50	Further issue	7,25,000	5,67,97,500	32,00,150	0.15 %
Further issue	Cash	September 4, 2009	10	1,500	50	Further issue	75,000	5,68,72,500	32,01,650	0.02 %
Further issue	Cash	February 8, 2012	10	5,500	400	Further issue	22,00,000	5,90,72,500	32,07,150	0.06 %
Pursuant to a Shareholders' resolution dated August 29, 2024, the Company subdivided its share capital by sub dividing the face value of its equity shares from ₹ 10 per equity share to ₹ 1 per equity share									3,20,71,500	32.24 %
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	2,24,50,050	NA	Bonus	Nil	Nil	5,45,21,550	22.57 %
Total								5,90,72,500	5,45,21,550	54.81 %
Average cost of acquisition per share					1.08					

Singh Engcon Private Limited

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment / transfer (preferential allotment / bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Nil										
Average cost of acquisition per share					Not Applicable					



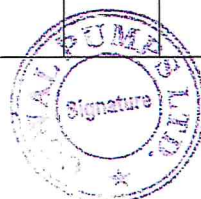
ANNEXURE B

Weighted average cost of acquisition of Equity Shares of the Company by the Promoter Selling Shareholder since incorporation of the Company:

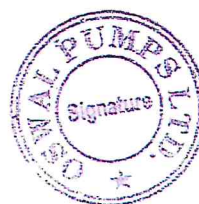
Name of the Selling Shareholder	Number of equity shares of face value ₹ 1 each held	Average cost of acquisition per Equity Share (in ₹)
Promoters		
Vivek Gupta	2,50,43,000	Nil

Vivek Gupta

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Transfer from Radhika Gupta	Cash	November 26, 2005	10	15,000	10	Transfer	1,50,000	1,50,000	15,000	0.15 %
Transfer to Moderate Credits Corporation Limited	Cash	September 10, 2006	10	(5,000)	10	Transfer	(50,000)	1,00,000	10,000	(0.05) %
Transfer to Pigeon Syntex Private Limited	Cash	September 10, 2006	10	(10,000)	10	Transfer	(1,00,000)	Nil	Nil	(0.10) %
Transfer from Rajev Gupta	Cash	August 18, 2009	10	2,000	10	Transfer	20,000	20,000	2,000	0.02 %
Transfer from Padam Sain Gupta	Gift	December 24, 2020	10	14,06,000	NA	Transfer	Nil	20,000	14,08,000	14.13 %
Transfer from Rajev Gupta	Gift	December 28, 2020	10	2,000	NA	Transfer	Nil	20,000	14,10,000	0.02 %



Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment/ acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	% of pre-offer share capital
Transfer from Rekha Gupta	Gift	December 28, 2020	10	1,00,000	NA	Transfer	Nil	20,000	15,10,000	1.01 %
Transfer to Padam Sain Gupta	Gift	April 9, 2021	10	(25,000)	NA	Transfer	(20,000)	Nil	14,85,000	(0.25) %
Transfer to Prem Lata	Gift	January 11, 2022	10	(1,000)	NA	Transfer	Nil	Nil	14,84,000	(0.01) %
Transfer to Padam Sain Gupta HUF	Gift	January 11, 2022	10	(1,000)	NA	Transfer	Nil	Nil	14,83,000	(0.01) %
Pursuant to a Shareholders' resolution dated August 29, 2024, the Company subdivided its share capital by subdividing the face value of its equity shares from ₹ 10 per equity share to ₹ 1 per equity share									1,48,30,000	14.91 %
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	2,52,11,000	10.44 %
Transfer to Ms. Renu Goyal	Gift	January 7, 2025	1	1,68,000	NA	Transfer	Nil	Nil	25,04,300	(0.17 %)
Total								Nil	2,50,43,000	25.17 %
Average cost of acquisition per share					NIL					



ANNEXURE C

Weighted Average price at which specified securities were acquired by the Promoters and the Promoter Selling Shareholder, in the last one year preceding the date of this certificate

Vivek Gupta (also as a Promoter Selling Shareholder)

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	1,03,81,000
Weighted Average price per share					NIL				

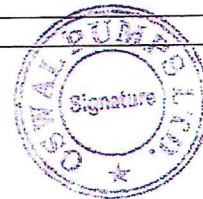
Amulya Gupta

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Nil									
Weighted Average price per share					Not Applicable				

Shivam Gupta

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Nil									
Weighted Average price per share					Not Applicable				

Ess Aar Corporate Services Private Limited



Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	72,43,250	NA	Bonus	Nil	Nil	72,43,250
Weighted Average price per share					NIL				



Shorya Trading Company Private Limited

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition / allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Allotment pursuant to bonus issue	Other than Cash	August 31, 2024	1	2,24,50,050	NA	Bonus	Nil	Nil	2,24,50,050
Weighted Average price per share					NIL				

Singh Engcon Private Limited

Nature of transaction	Nature of consideration (Cash/ other than cash)	Date of acquisition / allotment / acquisition	Face Value (₹)	No. of shares acquired/ allotted	Acquisition / Issue price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares acquired in the last 1 year	Cumulative number of Equity Shares acquired in the last 1 year
Nil									
Weighted Average price per share					Not Applicable				



Annexure D

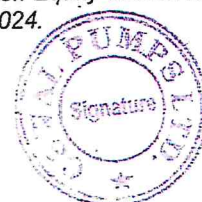
Details of price at which the specified securities were acquired by the Promoters, Promoter Group, Promoter Selling Shareholder and shareholders entitled with right to nominate directors or any other rights, in last three years.

S. No.	Name	Nature of securities	Nature of acquisition	Date of acquisition of securities	Number of securities acquired	Acquisition price per security	Face Value
Promoters							
1.	Vivek Gupta ⁽¹⁾	Equity Shares	Bonus issue	August 31, 2024	1,03,81,000	Nil*	1
2.	Ess Aar Corporate Services Private Limited	Equity Shares	Bonus issue	August 31, 2024	72,43,250	Nil*	1
3.	Shorya Trading Company Private Limited	Equity Shares	Bonus issue	August 31, 2024	2,24,50,050	Nil*	1
Promoter Group							
1.	Prem Lata	Equity Shares	Bonus issue	August 31, 2024	7,000	Nil*	1
2.	Padam Sain Gupta (HUF)	Equity Shares	Bonus issue	August 31, 2024	7,000	Nil*	1
3.	Padam Sain Gupta	Equity Shares	Bonus issue	August 31, 2024	1,75,000	Nil*	1
4.	Radhika Gupta	Equity Shares	Bonus issue	August 31, 2024	7,00,000	Nil*	1
5.	Rajev Gupta	Equity Shares	Transfer of shares through Gift	January 07, 2025	3,25,000	Nil [^]	1
6.	Renu Goyal	Equity Shares	Transfer of shares through Gift	January 07, 2025	40,000	Nil [^]	1
7.	Renu Goyal	Equity Shares	Transfer of shares through Gift	January 07, 2025	17,000	Nil [^]	1
8.	Renu Goyal	Equity Shares	Transfer of shares through Gift	January 07, 2025	17,000	Nil [^]	1
9.	Renu Goyal	Equity Shares	Transfer of shares through Gift	January 07, 2025	1,68,000	Nil [^]	1
10.	Vishal Goela	Equity Shares	Transfer of shares through Gift	January 07, 2025	45,000	Nil [^]	1
11.	Vikas Goela	Equity Shares	Transfer of shares through Gift	January 07, 2025	45,000	Nil [^]	1
Shareholders with nominee director rights or other rights							
1.	Nil	NA	NA	NA	NA	NA	NA

(1) Also a Promoter Selling Shareholder

[^]acquired through Gift

*The Company has on August 31, 2024 issued Bonus issue in the proportion of seven Equity Shares for every Ten Equity Shares held by the Shareholders as on the record date i.e. August 28, 2024.

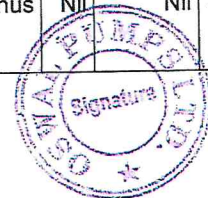


Annexure E

Weighted average cost of acquisition of all specified securities transacted in last immediately preceding three years, eighteen months and one year from the date of this certificate

1. Weighted average cost of acquisition of all shares transacted in last three years preceding the date of this certificate

Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
Allotment pursuant to bonus issue	Vivek Gupta	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	1,03,81,000	Nil to Nil
Allotment pursuant to bonus issue	Ess Aar Corporate Services Private Limited	Other than Cash	August 31, 2024	1	72,43,250	NA	Bonus	Nil	Nil	1,76,24,250	
Allotment pursuant to bonus issue	Shorya Trading Company Private Limited	Other than Cash	August 31, 2024	1	2,24,50,050	NA	Bonus	Nil	Nil	4,00,74,300	
Allotment pursuant to bonus issue	Prem Lata	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,81,300	
Allotment pursuant to bonus issue	Padam Sain Gupta (HUF)	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,88,300	
Allotment pursuant to bonus issue	Padam Sain Gupta	Other than Cash	August 31, 2024	1	1,75,000	NA	Bonus	Nil	Nil	4,02,63,300	

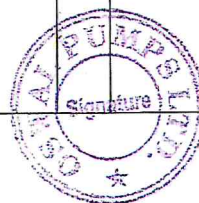


Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
t to bonus issue											
Allotment pursuant to bonus issue	Radhika Gupta	Other than Cash	August 31, 2024	1	7,00,000	NA	Bonus	Nil	Nil	4,09,63,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	1,68,000	NA	Gift	Nil	Nil	4,11,31,300	
Transfer	Rajev Gupta	Gift	January 07, 2025	1	3,25,000	NA	Gift	Nil	Nil	4,14,56,300	
Transfer	Pernika Mittal	Gift	January 07, 2025	1	60,000	NA	Gift	Nil	Nil	4,15,16,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	40,000	NA	Gift	Nil	Nil	4,15,56,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,73,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,90,300	
Transfer	Vishal Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,35,300	
Transfer	Vikas Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,80,300	
Transfer	Nikita Goyal	Gift	January 20, 2025	1	60,000	NA	Gift	Nil	Nil	4,17,40,300	
Total									Nil	4,17,40,300	
Weighted average cost of acquisition per share					Nil						



2. Weighted average cost of acquisition of all shares transacted in last eighteen months preceding the date of this certificate

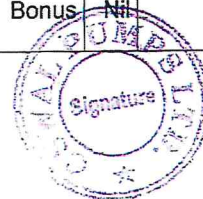
Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
Allotment pursuant to bonus issue	Vivek Gupta	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	1,03,81,000	Nil to Nil
Allotment pursuant to bonus issue	Ess Aar Corporate Services Private Limited	Other than Cash	August 31, 2024	1	72,43,250	NA	Bonus	Nil	Nil	1,76,24,250	
Allotment pursuant to bonus issue	Shorya Trading Company Private Limited	Other than Cash	August 31, 2024	1	2,24,50,050	NA	Bonus	Nil	Nil	4,00,74,300	
Allotment pursuant to bonus issue	Prem Lata	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,81,300	
Allotment pursuant to bonus issue	Padam Sain Gupta (HUF)	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,88,300	
Allotment pursuant to bonus issue	Padam Sain Gupta	Other than Cash	August 31, 2024	1	1,75,000	NA	Bonus	Nil	Nil	4,02,63,300	



Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
Allotment pursuant to bonus issue	Radhika Gupta	Other than Cash	August 31, 2024	1	7,00,000	NA	Bonus	Nil	Nil	4,09,63,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	1,68,000	NA	Gift	Nil	Nil	4,11,31,300	
Transfer	Rajev Gupta	Gift	January 07, 2025	1	3,25,000	NA	Gift	Nil	Nil	4,14,56,300	
Transfer	Pernika Mittal	Gift	January 07, 2025	1	60,000	NA	Gift	Nil	Nil	4,15,16,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	40,000	NA	Gift	Nil	Nil	4,15,56,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,73,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,90,300	
Transfer	Vishal Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,35,300	
Transfer	Vikas Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,80,300	
Transfer	Nikita Goyal	Gift	January 20, 2025	1	60,000	NA	Gift	Nil	Nil	4,17,40,300	
Total									Nil	4,17,40,300	
Weighted average cost of acquisition per share					Nil						

3. Weighted average cost of acquisition of all shares transacted in last one year preceding the date of this certificate

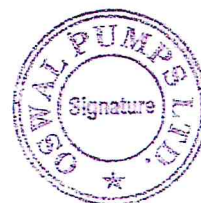
Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
Allotment	Vivek Gupta	Other than Cash	August 31, 2024	1	1,03,81,000	NA	Bonus	Nil	Nil	1,03,81,000	Nil to Nil



Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
pursuant to bonus issue											
Allotment pursuant to bonus issue	Ess Aar Corporate Services Private Limited	Other than Cash	August 31, 2024	1	72,43,250	NA	Bonus	Nil	Nil	1,76,24,250	
Allotment pursuant to bonus issue	Shorya Trading Company Private Limited	Other than Cash	August 31, 2024	1	2,24,50,050	NA	Bonus	Nil	Nil	4,00,74,300	
Allotment pursuant to bonus issue	Prem Lata	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,81,300	
Allotment pursuant to bonus issue	Padm Sain Gupta (HUF)	Other than Cash	August 31, 2024	1	7,000	NA	Bonus	Nil	Nil	4,00,88,300	
Allotment pursuant to bonus issue	Padm Sain Gupta	Other than Cash	August 31, 2024	1	1,75,000	NA	Bonus	Nil	Nil	4,02,63,300	
Allotment pursuant to bonus issue	Radhika Gupta	Other than Cash	August 31, 2024	1	7,00,000	NA	Bonus	Nil	Nil	4,09,63,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	1,68,000	NA	Gift	Nil	Nil	4,11,31,300	



Nature of transaction	Name of acquirer	Nature of consideration (Cash/ other than cash)	Date of acquisition/ allotment / transfer	Face Value (₹)	No. of shares acquired/ allotted	Acquisition price per share (including securities premium) (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc.)	Total Cost (₹)	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Range of acquisition price: lowest price – highest price (in ₹)
Transfer	Rajev Gupta	Gift	January 07, 2025	1	3,25,000	NA	Gift	Nil	Nil	4,14,56,300	
Transfer	Pernika Mittal	Gift	January 07, 2025	1	60,000	NA	Gift	Nil	Nil	4,15,16,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	40,000	NA	Gift	Nil	Nil	4,15,56,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,73,300	
Transfer	Renu Goyal	Gift	January 07, 2025	1	17,000	NA	Gift	Nil	Nil	4,15,90,300	
Transfer	Vishal Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,35,300	
Transfer	Vikas Goela	Gift	January 07, 2025	1	45,000	NA	Gift	Nil	Nil	4,16,80,300	
Transfer	Nikita Goyal	Gift	January 20, 2025	1	60,000	NA	Gift	Nil	Nil	4,17,40,300	
Total									Nil	4,17,40,300	
Weighted average cost of acquisition per share					Nil						



ANNEXURE F

Weighted average cost of acquisition of all primary issuance during the 18 months prior to the date of this certificate (excluding shares issued under ESOP/ESOS and bonus shares) where such issuance was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days

Name	Date of allotment	Face Value (₹)	No. of Equity Shares or convertible securities allotted	Issue price per Equity Shares or convertible securities (₹)	Type of allotment	Total Cost (₹)	Consideration
Nil							



ANNEXURE G

Weighted average cost of acquisition of all secondary issuance where the Promoters, members of Promoter Group, Selling Shareholder or shareholders having the right to nominate director on the Board or having any other right are a party to the transaction, during the 18 months prior to the date of this certificate (excluding gifts) and where such sale or acquisition was equal to or more than 5% of fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days

Name	Date of Acquisition	Face Value (₹)	No. of Equity Shares or convertible securities acquired	Acquisition price per Equity Shares or convertible securities (₹)	Type of acquisition	Total Cost (₹)	Consideration
Nil							



ANNEXURE H

If there were no primary or secondary transactions of equity shares or convertible securities of the Company during the 18 months preceding the date of filing of this certificate, where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions where promoter or promoter group entities or Promoter Selling Shareholder or shareholder(s) having the right to nominate director(s) on the Board, are a party to the transaction, during the last three years preceding to the date of this certificate irrespective of the size of the transaction

a. Based on primary transactions

Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
August 31, 2024	1,03,81,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	72,43,250	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	2,24,50,050	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	7,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	7,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	1,75,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
August 31, 2024	7,00,000	1	NA	Allotment pursuant to bonus issue	Other than Cash	Nil
Weighted average cost of acquisition ("WACA") for primary issuance (₹ per Equity Share)						Nil

b. Based on secondary transactions:

Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
January 07, 2025	3,25,000	1	NA	Gift	Gift	Nil
January 07, 2025	60,000	1	NA	Gift	Gift	Nil
January 07, 2025	40,000	1	NA	Gift	Gift	Nil
January 07, 2025	17,000	1	NA	Gift	Gift	Nil
January 07, 2025	17,000	1	NA	Gift	Gift	Nil
January 07, 2025	1,68,000	1	NA	Gift	Gift	Nil
January 07, 2025	45,000	1	NA	Gift	Gift	Nil
January 07, 2025	45,000	1	NA	Gift	Gift	Nil
January 20, 2025	60,000	1	NA	Gift	Gift	Nil



Date of allotment/transaction	No. of Equity Shares	Face value per Equity Share (₹)	Issue price/Transfer price per Equity Shares (₹)	Nature of allotment/transaction	Nature of consideration	Total consideration (in ₹ million)
Weighted average cost of acquisition ("WACA") for secondary issuance (₹ per Equity Share)						Nil

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