

**V. SINGHI & ASSOCIATES**

*Chartered Accountants*

Four Mangoe Lane

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Date: 03-07-2026

**CERTIFICATE ON WEIGHTED AVERAGE PRICE**

To,

**The Board of Directors**

**Laser Power & Infra Limited**

*(Formerly known as "Laser Power & Infra Private Limited")*

4A, Pollock Street, 3<sup>rd</sup> Floor,

Kolkata 700 001

West Bengal, India.

And

**IIFL Capital Services Limited**

*(Formerly known as "IIFL Securities Limited")*

24th Floor, One Lodha Place,

Senapati Bapat Marg, Lower Parel (W),

Mumbai 400 013,

Maharashtra, India

And

**ICICI Securities Limited**

ICICI Venture House,

Appasaheb Marathe Marg, Prabhadevi,

Mumbai 400 025,

Maharashtra, India

*(IIFL Capital Services Limited (formerly known as IIFL Securities Limited) and ICICI Securities Limited appointed in connection with the Offer (as defined below) are collectively referred to as the "Book Running Lead Managers" or the "BRLMs")*

Dear Sirs,

**Re: Proposed initial public offering of equity shares of face value of ₹5 each ("Equity Shares") by Laser Power and Infra Limited ("Company") comprising of fresh issue of Equity Shares and an offer for sale by the existing shareholders ("Offer")**

This certificate is issued in accordance with the terms of Letter of Engagement dated May 27, 2025 to act as Statutory Auditors of the Company for the Offer.



We have been informed that the Company proposes to file the red herring prospectus (“RHP”) and subsequently the prospectus with the Registrar of Companies, Kolkata- I at Kolkata (“RoC”), BSE Limited and National Stock Exchange of India Limited (collectively, the “Stock Exchanges) and Securities and Exchange Board of India (“SEBI”), 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”).

In connection with the subject proposed Offer, the Company has requested us to issue a certificate on Weighted Average Price of pre-offer equity and preference shareholding in certain allied scenarios as on the date of the certificate, as required vide the SEBI ICDR Regulations.

The annexed statements (**Annexures A to C**, collectively referred to as “**Annexures**”) to this certificate contains details of the calculation of weighted average price of the equity and Preference shares of the Company as on the aforesaid date and under various specified scenarios, have been prepared by the management of the Company, which we have initiated for identification purpose only.

#### **Management’s Responsibility**

The preparation of the Annexures (**Annexures A to C**) is the responsibility of the management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation, and presentation of the Annexures and applying an appropriate basis of preparation, and making estimates that are applicable and reasonable in the circumstances.

The management is responsible for preparing aforesaid annexures as further defined below:

- (i) **Annexure A:** The list of promoter(s) and promoter group as defined under the SEBI ICDR Regulations as set out in **Annexure A**
- (ii) The average cost of acquisition of equity shares and preference shares held by the promoters and the selling shareholders and the computation of the average cost of acquisition of the equity shares held as on the date of this certification as set out in **Annexure B**
- (iii) **Annexure C:** The weighted average price at which equity and preference shares of the Company were transacted by respective shareholders during (i) previous three years, (ii) eighteen months and (iii) one year.
- (iv) The restated consolidated financial information of the Company as at and for fiscal years ended March 31, 2026, March 31, 2025 and March 31, 2024 (the “**Restated Consolidated Financial Information**”), 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 and Form PAS-3 (Return of Allotment) along with extracts of relevant board and shareholder resolutions and Form SH-7, RBI filings (Form FC-GPR and Form FC-



TRS), demat transfer statements, depository instruction slips and other documents and accounts as may be deemed relevant; all as up to date till the date for which this certificate is issued and

- (v) The relevant shareholder's agreements including amendments agreements / waiver letters, as applicable, thereto identifying the other shareholders;

The management is also responsible to provide us the above mentioned information, data, documents etc. and to provide us a duly authenticated Management Representation Letter covering all relevant aspects.

### **Auditor's Responsibility**

Pursuant to the requirements of Part A of Schedule VI of the SEBI ICDR Regulations, it is our responsibility to obtain reasonable assurance and conclude as to whether the details provided in the **Annexures** is in agreement with the books of accounts and other records for the periods as aforesaid.

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

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.

Accordingly, we have performed the following procedures:

- (a) Reviewed the restated consolidated financial information of the Company for fiscal years ended March 31, 2026, March 31, 2025 and March 31, 2024, 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 and Form PAS-3 (Return of Allotment) along with extracts of relevant board and shareholder resolutions and Form SH-7, RBI filings (Form FC-GPR and Form FC-TRS), bank account statements, demat transfer statements, depository instruction slips, share transfer forms, income tax returns, and other documents as may be deemed relevant;
- (b) Obtained and verified relevant shareholder data including:

Details of the Promoters as defined under Regulation 2(1)(oo), the Selling Shareholders as defined under Regulation 2(1)(bbb), the special rights shareholders, and the "Promoter Group" as defined under Regulation 2(1)(pp) of the SEBI ICDR Regulations, from the management of the Company, for the purpose of calculating the cost per equity share to each of these categories.



- (c) Compared the date of acquisition, sale or transfer, number of equity shares, and acquisition/issue cost per share for Promoters, Promoter Group, special rights Shareholders, and Selling Shareholders with the supporting records including registers, forms, board and shareholder resolutions, demat and transfer records.
- (d) Checked average cost per equity share to the Promoters as on the date of this certificate;
- (e) Checked weighted average cost of acquisition of all equity shares transacted in last three years, eighteen months and one year, from the date of RHP;
- (f) Reviewed the relevant shareholder agreements including amendments agreements / waiver letters, as applicable, thereto for identifying the other shareholders;

We have compared the date of acquisition / sale / transfer; number of Equity Shares; and acquisition / issue cost per security in respect of the Promoters, and Selling Shareholders and other Shareholders, 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, demat transfer statements, depository instruction slips and other documents and accounts as may be deemed relevant. We have also obtained the list of Promoter, members of the Promoter Group, Selling Shareholders and Shareholder(s) having the right to nominate director(s) or other special rights as defined under SEBI ICDR Regulations from the management of the Company for the purpose of calculation of price per share

We have also read the: (a) Form 2 (Return of Allotment) pursuant to Section 75(1) of the Companies Act, 1956, as amended (for allotments since inception to 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; and (c) 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 have no responsibility to update this report for events and circumstances occurring after the date of this certification i.e., for which the aforesaid balances are certified, other than as elaborated in foregoing paras under the heading 'Restriction on Use'.

### **Certification**

Based on the performance of the procedures set out above and calculations provided in Annexures A, B and C herein, we hereby certify the following:



**1. Weighted average price at which the specified securities (Equity Shares and Preference Shares) were acquired by the Promoters and Selling Shareholders in the one year preceding the date of this certificate**

The weighted average price at which the Equity Shares were acquired by the Promoters and the Selling Shareholders, in the last one year preceding the date of this certificate is as follows:

Name	Number of equity shares acquired in the last one year from the date of this certificate	Weighted average price of acquisition / sale per Equity Share (in ₹)
<b>Promoters</b>		
Deepak Goel*	4,64,39,960	Nil
Rakhi Goel*	1,37,51,800	Nil
Devesh Goel*	2,55,64,280	Nil
Akshat Goel	1,64,96,440	Nil

\*Also a selling shareholder

The weighted average price at which the Preference Shares were acquired by the Promoters and the Selling Shareholders, in the last one year preceding the date of this certificate is as follows:

Name	Number of Preference Shares acquired in the last one year	Face value of Preference Shares	Weighted average price of acquisition / sale per Preference Shares (in ₹)
<b>Promoters</b>			
Nil			

The Details for weighted average price at which the Preference Shares were acquired by the Promoters and the Selling Shareholders, in the last one year preceding the date is as per **Annexure C – Part 4.**

**2. Average cost of acquisition of specified securities (Equity Shares and Preference Shares) for the Promoters and the Selling Shareholders**

The average cost of acquisition of Equity Shares for the Promoters and the Selling Shareholders as on the date of this certificate is as follows:

Name of Promoters/ Selling Shareholder	Number of Equity Shares of face value of ₹5 each held as of the date of this certificate	Average cost of acquisition / sale per Equity Share (in ₹)
<b>Promoters</b>		
Deepak Goel*	5,22,45,080	0.01
Rakhi Goel*	1,54,71,000	0.10



Name of Promoters/ Selling Shareholder	Number of Equity Shares of face value of ₹5 each held as of the date of this certificate	Average cost of acquisition / sale per Equity Share (in ₹)
Devesh Goel*	2,87,60,040	Nil
Akshat Goel	1,85,58,720	Nil

\*Also a selling shareholder

The average cost of acquisition of Preference Shares for the Promoters and the Selling Shareholders as on the date of this certificate is as follows:

Name of Promoters/ Selling Shareholder	Number of Preference Shares held as of the date of this certificate	Average cost of acquisition per Preference Shares (in ₹)
<b>Promoters</b>		
Devesh Goel	1,31,438	Nil
Akshat Goel	1,31,438	Nil

Detailed Calculation for average cost of acquisition of specified securities (Equity Shares and Preference Shares) for the Promoters and the Selling Shareholders is as per **Annexure A and B**

**3. Details of price at which specified securities were acquired in the last three years preceding the date of this certificate by the Promoters, members of the Promoter Group, the Selling Shareholders and the Shareholders with nominee director rights or other special rights**

The details of the respective price at which securities of the Company were acquired in the last three years preceding the date of this certificate is stated in **Annexure C** and the same is hereby confirmed by us.

**4. Weighted average cost of acquisition of specified securities transacted in (i) three years, (ii) eighteen months and (iii) one year immediately preceding the date of this certificate**

**(a) Weighted average cost of acquisition per Equity Share**

Period	Weighted average cost of acquisition per Equity Share (in ₹)	Cap Price is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Equity Share: lowest price – highest price (in ₹)
Last one year preceding the date of this certificate	Nil	Will be determined at the Prospectus Stage	-



Period	Weighted average cost of acquisition per Equity Share (in ₹)	Cap Price is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Equity Share: lowest price – highest price (in ₹)
Last 18 months preceding the date of this certificate	Nil		-
Last three years preceding the date of this certificate	Nil		-

(b) *Weighted average cost of acquisition of Preference Shares*

Period	Weighted average cost of acquisition per Preference Shares (in ₹)	Cap Price is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Preference Shares: lowest price – highest price (in ₹)
Last one year preceding the date of this certificate	Nil	NA	-
Last 18 months preceding the date of this certificate	Nil	NA	-
Last three years preceding the date of this certificate	Nil	NA	-

The details of the respective price at which securities of the Company were acquired in the last three years, 18 months and 1 year preceding the date of this certificate is stated as per **Annexure C**.

**5. The price per share of the Company based on the primary/ new issue of shares (equity/ convertible securities)**

The details of the Equity Shares or convertible securities, excluding shares issued under ESOP Scheme and issuance of bonus shares, during the 18 months preceding the date of this certificate, where such issuance is equal to or more that 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-Offer capital before such transaction(s) and excluding ESOPs granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days (“**Primary Issuance**”) are as follows:



Date of allotment	Name of allottee	No. of shares transacted *	Face Value (in ₹)	Issue price per share	Nature of allotment	Nature of consideration	Total consideration (₹ in million)
Nil							
<b>Total</b>							-
<b>Weighted Average Cost of Acquisition</b>							-

It is confirmed that there are no primary/new issue of shares, equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated on the pre-issue capital on the date of allotment) in the 18 months prior to the date of this certificate.

**6. The price per share of the Company based on secondary sale/ acquisitions of shares (equity/ convertible securities)**

The details of the secondary sale/ acquisitions of Equity Shares or any convertible securities ("Security(ies)"), where the Promoters, members of the Promoter Group, Selling Shareholders, or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this certificate, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-Offer 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, are as follows:

Date of Transfer	Category	Name of Transferor	Name of Transferee	No. of Securities	Face Value of Securities	Price per Security	Nature of Security	Total Consideration
Nil								
<b>Total</b>								Nil
<b>Weighted Average Cost of Acquisition</b>								Nil

It is confirmed that there are no secondary sale/ acquisitions of Equity Shares or any convertible securities, equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated on the pre-issue capital on the date of allotment) in the 18 months prior to the date of this certificate.



7. With reference to the abovementioned disclosures of primary and secondary transactions, please see below the WACA

Please see below details of the weighted average cost of acquisition, based on the details set out above in 5 and 6:

Type of transaction	WACA (in ₹)
Primary Transactions	Nil
Secondary Transactions	Nil

8. Pre-Offer holding of Specified Securities as on date of this certificate

a) Pre-offer holding of Equity Shares by Promoters and others:

Name	No. of Equity Shares acquired since inception	Weighted Average Price of Equity Shares acquired since inception	% of pre-Offer equity share capital (on a fully diluted basis)
<b>Promoters</b>			
Deepak Goel*	5,22,45,080	0.01	45.41%
Rakhi Goel*	1,54,71,000	0.10	13.45%
Devesh Goel*	2,87,60,040	-	25.00%
Akshat Goel	1,85,58,720	-	16.13%
<b>Others</b>			
Priya Goel	1800	-	0.00%
Samidha Goel	1800	-	0.00%
Priya Goel Private Family Trust	1800	-	0.00%
Deepak Goel Business Trust	1,000	-	0.00%
<b>Total</b>	<b>11,50,41,240</b>		

\*Deepak Goel, Rakhi Goel and Devesh Goel are also Selling Shareholders

b) Pre-offer holding of Preference Shares by Promoters and others:

Name	No. of Preference Shares acquired since inception	Weighted Average Price of Preference Shares acquired since inception	% of pre-Offer Preference share capital (on a fully diluted basis)
<b>Promoters</b>			
Devesh Goel	1,31,438	-	15.00%
Akshat Goel	1,31,438	-	15.00%
<b>Others</b>			
Laser Solar LLP	3,50,500		40.00%
Mahaveer Agarwal	1,31,438		15.00%



Mukesh Agarwal	1,31,438		15.00%
Total	8,76,252		

We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

### Restriction on Use

This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of further submission to SEBI and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

The Company and the Promoters have confirmed that till the date on which the Equity Shares to be issued and allotted, in connection with the Offer, are listed and commence trading on the Stock Exchanges, any acquisition and/or sale of any shares of the Company by the Promoter(s) will immediately be intimated to us and the BRLMs.

This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the Offer Documents which may be filed by the Company with SEBI, Stock Exchanges, RoC and/or any other regulatory or statutory authority.

We hereby consent to our name and the aforementioned details being included in the Offer Documents and/or consent to the submission of this certificate, as may be necessary, to the SEBI, RoC, Stock Exchanges and/or any other regulatory /statutory authority, and/or for the records to be maintained by the BRLMs in connection with the Offer and in accordance with applicable laws.

This certificate may be relied on by the Company, the BRLMs, their affiliates and the legal counsel to each of the Company and the BRLMs appointed in relation to the Offer and to assist the BRLMs in conducting and documenting their investigation of the affairs of the Company in connection with the Offer. We hereby consent to this certificate letter being disclosed by the BRLMs, if required, (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or on the request of the Stock Exchanges; or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation; or (iii) for the records to be maintained by the BRLMs and in accordance with applicable laws. This letter can also be uploaded on the repository portal of the stock exchanges/ SEBI as required pursuant to the SEBI circular dated December 5, 2024 and the subsequent requirements of the Stock Exchanges/ SEBI, as applicable.

We undertake to immediately communicate, in writing, any changes to the above information/ confirmations, as and when: (i) made available to us; or (ii) we become aware of any such changes, to the BRLMs and the Company until the Equity Shares allotted in the Offer commence trading on the Stock Exchanges. In the absence of any such communication from us, the Company, the BRLMs and the legal advisors appointed with respect to Offer can assume



that there is no change to the information/ confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.

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

Yours sincerely,

**For V. Singhi & Associates  
Chartered Accountants  
Firm Registration No: 311017E**



**(Partha Das Gupta)**

**Partner**

**Membership No.: 054566**

**UDIN: 26054566QHCKJD4670**

**Encl: As above**

**CCs:**

**Domestic Legal Counsel to the Company**

**Trilegal**  
18th and 19th floor  
Godrej GCR, Sector 42  
Gurugram 122 009  
Haryana, India

**Domestic Legal Counsel to the Book Running Lead Managers**

**DSK Legal**  
1701, One World Centre, Tower 2B  
Floor 17, 841, Senapati Bapat Marg  
Elphinstone Road, Mumbai 400 013  
Maharashtra, India

ANNEXURE A

A. List of Promoters

1. Deepak Goel
2. Rakhi Goel
3. Devesh Goel
4. Akshat Goel

B. Promoter Group

I. The individuals who are a part of Promoter Group:

Name of the Promoter	Name of member of Promoter Group
Deepak Goel	Purushottam Dass Goel
	Rakhi Goel
	Devendra Goel
	Sangeeta Pramod Kumar Tekriwal
	Devesh Goel
	Akshat Goel
	Shree Kishan Madhogaria
	Prem Lata Madhogaria
	Akash Madhogaria
	Alok Madhogaria
	Vikash Madhogaria
Devesh Goel	Deepak Goel
	Rakhi Goel
	Priya Goel
	Darsh Goel
	Avika Goel
	Advika Goel
	Akshat Goel
	Mahaveer Agarwal
	Sunita Agarwal
	Shrikishan Agarwal
	Riya Agarwal
Akshat Goel	Deepak Goel
	Rakhi Goel



	Samidha Goel
	Ananya Goel
	Devesh Goel
	Arvind Bhawsingka
	Sangita Bhawsingka
	Samaksh Bhawsingka
<b>Rakhi Goel</b>	Shree Kishan Madhogaria
	Prem Lata Madhogaria
	Deepak Goel
	Akash Madhogaria
	Alok Madhogaria
	Vikash Madhogaria
	Devesh Goel
	Akshat Goel
	Purushottam Dass Goel
	Devendra Goel
	Sangeeta Pramod Kumar Tekriwal

**II. Entities forming part of our Promoter Group**

Sl. No	Name of the Entity
1	A-1 Electrical Engineering Private Limited
2	Aasheesh Realty Projects Private Limited
3	Aayush-Pratik Dealcomm Private Limited
4	AJ Finance Private Limited
5	Akshat Goel (HUF)
6	Akshat Goel Family Trust
7	Bhuvtee Stenovate Private Limited
8	Brijdham Infrastructure Private Limited
9	Ceebuild Company Private Limited
10	Chaitak Sales Private Limited
11	Chanda Housing LLP
12	Cimmen Agencies Private Limited
13	D.S. Developers Private Limited
14	Dailmer Industries Private Limited
15	Deepak Goel Business Trust



16	Deepak Goel Non Business Trust
17	Devendra Goel Private Family Trust
18	Devesh Buildcon Private Limited
19	Devesh Goel (HUF)
20	Devesh Goel Family Trust
21	Digvijay Commodities Private Limited
22	Divina (Proprietor firm)
23	DRP Realtors Private Limited
24	DVG Private Family Trust
25	E Divina Home Decor Private Limited
26	G M Dalui and Sons Private Limited
27	Goel Buildcon Private Limited
28	Goel Propcon Private Limited
29	Green Fuel Solutions (Partnership firm)
30	Harmony Infrabuild Private Limited
31	Hawk Sales Private Limited
32	Jagannath Concrete Poles
33	Jay Goel Private Family Trust
34	Jupiter Chemical (Proprietor firm)
35	Lakshya Properties Private Limited
36	Lal Dass Properties Private Limited
37	Laser Developers Private Limited
38	Laser Solar LLP
39	Leon Industries
40	Lifetech Engineering Works LLP
41	Lumicab LLP
42	Lumino Finvest Private Limited
43	Lumino Industries Limited
44	Lumino Power Infrastructure Private Limited
45	Lumino Green Energy Private Limited
46	Mahaveer Prasad Agarwal (HUF)
47	Navnirman Buildwell Private Limited
48	Newleaf Realtors Private Limited
49	Orbit Merchant Private Limited
50	P. S. Enterprise
51	Priya Goel Private Family Trust
52	Pulkit Properties Private Limited
53	RAG Private Family Trust
54	Ramkishandas Goel Charitable Trust
55	Ramkrishna Infrastructure Private Limited
56	Ready Construction Private Limited



57	Reline Developers Private Limited
58	RJ Green Energy Private Limited
59	Rohit Goel Private Family Trust
60	Samidha Goel Private Family Trust
61	Screenzy Commercial LLP
62	Screenzy Digital Commercials Private Limited
63	Shanti Deep Homes LLP
64	Shanti Devi Goel Charitable Trust
65	Shanti Health Services Private Limited
66	Shanti Infra Development Private Limited
67	Shanti Infrabuild Private Limited
68	Shubham Retail Private Limited
69	Sri Shyam Projects Private Limited
70	Suncity Metals and Tubes Private Limited
71	Sunrise E-Services Private Limited
72	Trimula Mart Private Limited
73	UIC Udyog Limited
74	Vidula Agency Private Limited'
75	Vikas Steel & Castings Private Limited
76	Suncity Chemical and Minerals Private Limited
77	Luminaard LLP



ANNEXURE B

a) Average Cost of Acquisition per Equity share  
Promoters

Deepak Goel

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Cash	07-01-1988	100	10	100	Initial Subscription to The Memorandum of Association	1000	1,000.00	10	0.00%
Acquisition	Cash	22-08-1988	100	650	100	Allotment (Further Issue)	65000	66,000.00	660	0.01%
Acquisition	Cash	31-03-1990	100	1,000	100	Allotment (Further Issue)	100000	1,66,000.00	1,660	0.02%
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Pawan Kumar Sah	(2000)	1,64,000.00	1,640	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Narsingh Awtar Todi	(2000)	1,62,000.00	1,620	0.00%
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Sushil Kumar Sah	(2000)	1,60,000.00	1,600	0.00%
Transfer	Cash	28-06-1993	100	(980)	100	Share Transferred to Mr. Narsingh Awtar Todi	(98000)	62,000.00	620	-0.02%
Acquisition	Cash	31-03-2005	100	2,000	12	Share received from Sajili Vinimay Pvt. Ltd.	24000	86,000.00	2,620	0.03%
Acquisition	Gift	03-03-2008	100	10	-	Share received from Deepak Goel (Huf)	-	86,000.00	2,630	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	14-09-2009	100	4,940	-	Share received from Mrs. Rashmi Goel	-	86,000.00	7,570	0.09%
Acquisition	Gift	14-09-2009	100	3,395	-	Share received from Mr. Purushottam Dass Goel	-	86,000.00	10,965	0.06%
Acquisition	Pursuant to scheme of amalgamation	30-03-2011	100	120	-	Allotted pursuant to amalgamation	-	86,000.00	11,085	0.00%
Acquisition	Gift	31-12-2018	100	3,955	-	Share received from Mrs. Rakhi Goel	-	86,000.00	15,040	0.07%
Acquisition	Cash	05-02-2019	100	337	1,836	Shares received from S.K. Padia (HUF)	618732	7,04,732.00	15,377	0.01%
Transfer	Gift	26-03-2019	100	(31)	-	Transferred To Mr. Purushottam Das Goel	-	7,04,732.00	15,346	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Transfer	Gift	26-03-2019	100	(144)	-	Transferred To Mrs. Rashmi Goel	-	7,04,732.00	15,202	0.00%
Acquisition	Gift	25-06-2020	100	15,201	-	Share received from Mrs. Rashmi Goel	-	7,04,732.00	30,403	0.26%
Acquisition	Gift	25-06-2020	100	15,200	-	Share received from Mr. Devendra Goel	-	7,04,732.00	45,603	0.26%
Acquisition	Gift	24-09-2020	100	11	-	Share received from Mr. Gyan Chand Goel	-	7,04,732.00	45,614	0.00%
Acquisition	Pursuant to scheme of amalgamation	25-03-2022	100	28,576	-	Issue of Shares (Allotment pursuant to Composite Scheme of Arrangement dated 08.11.2021)	-	7,04,732.00	74,190	0.50%

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	07-04-2022	100	47,410	-	Share received from Devendra Goel	-	7,04,732.00	1,21,600	0.82%
Acquisition	Bonus Issue	25-02-2023	100	1,21,600	-	Issue of Shares (Allotment of Bonus Shares)	-	7,04,732.00	2,43,200	2.11%
Acquisition	Gift	07-01-2025	100	34,062	-	Shares received from Mr. Purushottam Dass Goel (HUF) (Due to Dissolution of PDG HUF on dated 02.09.2024)	-	7,04,732.00	2,77,262	0.59%
Acquisition	Gift	14-01-2025	100	8,218	-	Share received from Devendra Goel	-	7,04,732.00	2,85,480	0.14%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	20-01-2025	100	4,776	-	Share received from Deepak Goel (HUF) ( Due to Dissolution of Deepak Goel HUF on dated 02.09.2024)	-	7,04,732.00	2,90,256	0.08%
Acquisition	Bonus Issue	04-08-2025	100	23,22,048	-	Issue Of Shares (Allotment of Bonus Shares)	-	7,04,732.00	26,12,304	40.37%
The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	5,22,46,080	-	Stock Split	-	7,04,732.00	5,22,46,080	45.42%
Transfer	Gift	19-09-2025	5	(1,000)	-	1000 equity shares were transferred to Purushottam Dass Goel by	-	7,04,732.00	5,22,45,080	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
						way of Gift Deed				
	<b>Total</b>			<b>5,22,45,080</b>				<b>7,04,732.00</b>		<b>45.41%</b>
<b>Average Cost of Acquisition per share (Calculated as per FIFO Method)</b>										
<b>0.01</b>										

Rakhi Goel

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percent age of pre - Offer Equity Share capital (%)
Acquisition	Cash	31-03-2005	100	10,000	12	Shares Received from Alps Sales Pvt. Ltd.	1,20,000.00	1,20,000.00	10,000	0.17%
Acquisition	Cash	31-03-2005	100	2,000	12	Shares Received	24,000.00	1,44,000.00	12,000	0.03%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percent age of pre - Offer Equity Share capital (%)
						from Vineet P Ltd.				
Acquisition	Cash	14-09-2009	100	7,035	200	Shares Received from Emson Trading Pvt. Ltd.	14,07,000.00	15,51,000.00	19,035	0.12%
Acquisition	Pursuant to scheme of amalgamation	30-03-2011	100	120	-	Allotted pursuant to amalgamation	-	15,51,000.00	19,155	0.00%
Transfer	Gift	31-12-2018	100	-3,955	-	Share Transferred To Mr. Deepak Goel	-	15,51,000.00	15,200	-0.07%
Acquisition	Pursuant to scheme of amalgamation	25-03-2022	100	27,780	-	Issue of Shares (Allotment pursuant to Composite Scheme of Arrangement dated 08.11.2021)	-	15,51,000.00	42,980	0.48%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percent age of pre - Offer Equity Share capital (%)
Acquisition	Bonus Issue	25-02-2023	100	42,980	-	Issue of Shares (Allotment of Bonus Shares)	-	15,51,000.00	85,960	0.75%
Transfer	Gift	03-07-2025	100	-10	-	Share Transferred To Priya Goel Private Family Trust	-	15,51,000.00	85,950	0.00%
Acquisition	Bonus Issue	04-08-2025	100	6,87,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	15,51,000.00	7,73,550	11.95%
The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	1,54,71,000	-	Stock Split	-	15,51,000.00	1,54,71,000	13.45%
<b>Total</b>				<b>1,54,71,000</b>			<b>15,51,000</b>			<b>13.45%</b>
<b>Average Cost of Acquisition per share (Calculated as per FIFO Method)</b>										<b>0.10</b>



Devesh Goel

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	27-03-2020	100	21,601	-	Shares Received from Mr. Purushottam Dass Goel	-	-	21,601	0.38%
Acquisition	Gift	07-04-2022	100	58,293	-	Shares Received from Mr. Purushottam Dass Goel	-	-	79,894	1.01%
Acquisition	Bonus Issue	25-02-2023	100	79,894	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	1,59,788	1.39%
Transfer	Gift	03-07-2025	100	-10	-	Shares transferred to Mrs. Priya Goel	-	-	1,59,778	0.00%
Acquisition	Bonus Issue	04-08-2025	100	12,78,224	-	Issue Of Shares (Allotment of	-	-	14,38,002	22.22%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	2,87,60,040	-	Stock Split	-	-	2,87,60,040	25.00%
<b>Total</b>				<b>2,87,60,040</b>						<b>25.00%</b>
<b>Average Cost of Acquisition per share (Calculated as per FIFO Method)</b>										
-										

Akshat Goel

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	27-03-2020	100	8,790	-	Shares Received from Mr. Purushottam	-	-	8,790	0.15%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
						Dass Goel (HUF) Shares Received from Mrs. Rashmi Goel	-	-	51,557	0.74%
Acquisition	Gift	07-04-2022	100	42,767	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	1,03,114	0.90%
Acquisition	Bonus Issue	25-02-2023	100	51,557	-	Shares transferred to Mrs. Samidha Goel	-	-	1,03,104	0.00%
Transfer	Gift	03-07-2025	100	-10	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	9,27,936	14.34%
Acquisition	Bonus Issue	04-08-2025	100	8,24,832	-		-	-		

The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Split	15-08-2025	5	1,85,58,720	-	Stock Split	-	-	1,85,58,720	16.13%
<b>Total</b>				<b>1,85,58,720</b>			<b>-</b>			<b>16.13%</b>

Average Cost of Acquisition per share (Calculated as per FIFO Method)

b) Average Cost of Acquisition per Preference share

Devesh Goel									
Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per Preference shares (₹)	Number of Preference Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per Preference share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost		
Acquisition	Pursuant to scheme of amalgamation	30-01-2025	10	1,31,438	-	Preferential Allotment	-		

Akshat Goel							
Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per Preference shares (₹)	Number of Preference Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per Preference share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost

Acquisition	Pursuant to scheme of amalgamation	30-01-2025	10	1,31,438	-	Preferential Allotment	-
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**Average Cost of Acquisition per share  
Selling Shareholder**

**Deepak Goel**

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre-offer Equity Share capital (%)
Acquisition	Cash	07-01-1988	100	10	100	Initial Subscription to The Memorandum of Association	1000	1,000.00	10	0.00%
Acquisition	Cash	22-08-1988	100	650	100	Allotment (Further Issue)	65000	66,000.00	660	0.01%
Acquisition	Cash	31-03-1990	100	1,000	100	Allotment (Further Issue)	100000	1,66,000.00	1,660	0.02%
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Pawan Kumar Sah	(2000)	1,64,000.00	1,640	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Narsingh Awtar Todi	(2000)	1,62,000.00	1,620	0.00%
Transfer	Cash	29-09-1991	100	(20)	100	Share Transferred to Mr. Sushil Kumar Sah	(2000)	1,60,000.00	1,600	0.00%
Transfer	Cash	28-06-1993	100	(980)	100	Share Transferred to Mr. Narsingh Awtar Todi	(98000)	62,000.00	620	-0.02%
Acquisition	Cash	31-03-2005	100	2,000	12	Share received from Sajili Vimimay Pvt. Ltd.	24000	86,000.00	2,620	0.03%
Acquisition	Gift	03-03-2008	100	10	-	Share received from Deepak Goel (Huf)	-	86,000.00	2,630	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	14-09-2009	100	4,940	-	Share received from Mrs. Rashmi Goel	-	86,000.00	7,570	0.09%
Acquisition	Gift	14-09-2009	100	3,395	-	Share received from Mr. Purushottam Dass Goel	-	86,000.00	10,965	0.06%
Acquisition	Pursuant to scheme of amalgamation	30-03-2011	100	120	-	Allotted pursuant to amalgamation	-	86,000.00	11,085	0.00%
Acquisition	Gift	31-12-2018	100	3,955	-	Share received from Mrs. Rakhi Goel	-	86,000.00	15,040	0.07%
Acquisition	Cash	05-02-2019	100	337	1,836	Shares received from S.K. Padia (HUF)	618732	7,04,732.00	15,377	0.01%
Transfer	Gift	26-03-2019	100	(31)	-	Transferred To Mr. Purushottam Das Goel	-	7,04,732.00	15,346	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Transfer	Gift	26-03-2019	100	(144)	-	Transferred To Mrs. Rashmi Goel	-	7,04,732.00	15,202	0.00%
Acquisition	Gift	25-06-2020	100	15,201	-	Share received from Mrs. Rashmi Goel	-	7,04,732.00	30,403	0.26%
Acquisition	Gift	25-06-2020	100	15,200	-	Share received from Mr. Devendra Goel	-	7,04,732.00	45,603	0.26%
Acquisition	Gift	24-09-2020	100	11	-	Share received from Mr. Gyan Chand Goel	-	7,04,732.00	45,614	0.00%
Acquisition	Pursuant to scheme of amalgamation	25-03-2022	100	28,576	-	Issue of Shares (Allotment pursuant to Composite Scheme of Arrangement dated 08.11.2021)	-	7,04,732.00	74,190	0.50%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	07-04-2022	100	47,410	-	Share received from Devendra Goel	-	7,04,732.00	1,21,600	0.82%
Acquisition	Bonus Issue	25-02-2023	100	1,21,600	-	Issue of Shares (Allotment of Bonus Shares)	-	7,04,732.00	2,43,200	2.11%
Acquisition	Gift	07-01-2025	100	34,062	-	Shares received from Mr. Purushottam Dass Goel (HUF) (Due to Dissolution of PDG HUF on dated 02.09.2024)	-	7,04,732.00	2,77,262	0.59%
Acquisition	Gift	14-01-2025	100	8,218	-	Share received from Devendra Goel	-	7,04,732.00	2,85,480	0.14%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	20-01-2025	100	4,776	-	Share received from Deepak Goel (HUF) ( Due to Dissolution of Deepak Goel HUF on dated 02.09.2024)	-	7,04,732.00	2,90,256	0.08%
Acquisition	Bonus Issue	04-08-2025	100	23,22,048	-	Issue Of Shares (Allotment of Bonus Shares)	-	7,04,732.00	26,12,304	40.37%
The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	5,22,46,080	-	Stock Split	-	7,04,732.00	5,22,46,080	45.42%
Transfer	Gift	19-09-2025	5	(1,000)	-	1000 equity shares were transferred to Purushottam Dass Goel by	-	7,04,732.00	5,22,45,080	0.00%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
						way of Gift Deed				
	<b>Total</b>			<b>5,22,45,080</b>				<b>7,04,732.00</b>		<b>45.41%</b>
<b>Average Cost of Acquisition per share (Calculated as per FIFO Method)</b>										
										<b>0.01</b>

Rakhi Goel

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Cash	31-03-2005	100	10,000	12	Shares Received from Alps Sales Pvt. Ltd.	1,20,000.00	1,20,000.00	10,000	0.17%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Cash	31-03-2005	100	2,000	12	Shares Received from Vineet P Ltd.	24,000.00	1,44,000.00	12,000	0.03%
Acquisition	Cash	14-09-2009	100	7,035	200	Shares Received from Emson Trading Pvt. Ltd.	14,07,000.00	15,51,000.00	19,035	0.12%
Acquisition	Pursuant to scheme of amalgamation	30-03-2011	100	120	-	Allotted pursuant to amalgamation	-	15,51,000.00	19,155	0.00%
Transfer	Gift	31-12-2018	100	-3,955	-	Share Transferred To Mr. Deepak Goel	-	15,51,000.00	15,200	-0.07%
Acquisition	Pursuant to scheme of amalgamation	25-03-2022	100	27,780	-	Issue of Shares (Allotment pursuant to Composite Scheme of	-	15,51,000.00	42,980	0.48%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
						Arrangement dated 08.11.2021)				
Acquisition	Bonus Issue	25-02-2023	100	42,980	-	Issue of Shares (Allotment of Bonus Shares)	-	15,51,000.00	85,960	0.75%
Transfer	Gift	03-07-2025	100	-10	-	Share Transferred To Priya Goel Private Family Trust	-	15,51,000.00	85,950	0.00%
Acquisition	Bonus Issue	04-08-2025	100	6,87,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	15,51,000.00	7,73,550	11.95%
The Company has sub-divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	1,54,71,000	-	Stock Split	-	15,51,000.00	1,54,71,000	13.45%



Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Total				1,54,71,000			15,51,000			13.45 %
Average Cost of Acquisition per share (Calculated as per FIFO Method)										
										0.10



**Devesh Goel**

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ acquisition/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
Acquisition	Gift	27-03-2020	100	21,601	-	Shares Received from Mr. Purushottam Dass Goel	-	-	21,601	0.38%
Acquisition	Gift	07-04-2022	100	58,293	-	Shares Received from Mr. Purushottam Dass Goel	-	-	79,894	1.01%
Acquisition	Bonus Issue	25-02-2023	100	79,894	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	1,59,788	1.39%
Transfer	Gift	03-07-2025	100	-10	-	Shares transferred to Mrs. Priya Goel	-	-	1,59,778	0.00%
Acquisition	Bonus Issue	04-08-2025	100	12,78,224	-	Issue Of Shares (Allotment of	-	-	14,38,002	22.22%

Nature of Transaction	Nature of Consideration	Date of Allotment / Transfer	Face value per equity shares (₹)	Number of Equity Shares Allotted/ Transfer	Issue/ Transfer per equity share (₹)	Reason for allotment/ transfer (preferential allotment/ bonus etc)	Total Cost	Cumulative amount paid for the Equity Shares	Cumulative number of Equity Shares	Percentage of pre - Offer Equity Share capital (%)
The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025.										
Acquisition	Split	15-08-2025	5	2,87,60,040	-	Stock Split	-	-	2,87,60,040	25.00%
<b>Total</b>				<b>2,87,60,040</b>			<b>-</b>			<b>25.00%</b>
<b>Average Cost of Acquisition per share (Calculated as per FIFO Method)</b>										
<b>-</b>										



ANNEXURE C

1. a) Details of price at which Equity Shares were acquired in the last three years preceding the date of this certificate

Sr. No.	Name of the acquirer/shareholder	Date of acquisition of Equity Shares	Number of Equity Shares acquired*	Acquisition price per Equity Share	Face Value
<b>Promoter</b>					
1	Deepak Goel	04-08-2025	4,64,40,960	-	5
2	Rakhi Goel	04-08-2025	1,37,52,000	-	5
3	Devesh Goel	04-08-2025	2,55,64,480	-	5
4	Akshat Goel	04-08-2025	1,64,96,640	-	5
<b>Promoter Group</b>					
1	Priya Goel Private Family Trust	04-08-2025	1,600	-	5
2	Priya Goel	04-08-2025	1,600	-	5
3	Samidha Goel	04-08-2025	1,600	-	5
4	Purushottam Dass Goel	19-09-2025	1,000	-	5
5	Deepak Goel Business Trust	20-09-2025	1,000	-	5

Note: Deepak Goel, Rakhi Goel and Devesh Goel are also Selling Shareholders

\* The Company has sub—divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025. Impact of the same has been taken since inception.



1. b) Details of price at which Preference Shares were acquired in the last three years preceding the date of this certificate

Sr. No.	Name of the acquirer/shareholder	Date of acquisition of Preference Shares	Number of Preference Shares acquired	Acquisition price per Preference Share	Face Value
<b>Promoter</b>					
1	Devesh Goel	30-01-2025	1,31,438	-	10
2	Akshat Goel	30-01-2025	1,31,438	-	10
<b>Promoter Group</b>					
1	Laser Solar LLP	30-01-2025	3,50,500	-	10
2	Mahaveer Agarwal	30-01-2025	1,31,438	-	10

2. a) Weighted average cost of acquisition of all Equity 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	% of pre-offer share capital
Acquisition	Deepak Goel	Gift	07-01-2025	5	6,81,240	-	Due to Dissolution of HUF on	-	-	6,81,240	0.59%



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	% of pre-offer share capital
							dated 02.09.2024				
Acquisition	Devendra Goel	Gift	14-01-2025	5	1,64,360	-	Due to Dissolution of HUF on dated 02.09.2024	-	-	8,45,600	0.14%
Acquisition	Deepak Goel	Gift	14-01-2025	5	1,64,360	-	Gift Deed	-	-	10,09,960	0.14%
Acquisition	Deepak Goel	Gift	20-01-2025	5	95,520	-	Due to Dissolution of HUF on dated 02.09.2024	-	-	11,05,480	0.08%
Acquisition	Priya Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	11,05,680	0.00%



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	% of pre-offer share capital
Acquisition	Samidha Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	11,05,880	0.00%
Acquisition	Priya Goel Private Family Trust	Contribution in kind	03-07-2025	5	200	-	By way of Contribution in Kind	-	-	11,06,080	0.00%
Acquisition	Deepak Goel	Bonus Issue	04-08-2025	5	4,64,40,960	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	4,75,47,040	40.37%
Acquisition	Rakhi Goel	Bonus Issue	04-08-2025	5	1,37,52,000	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	6,12,99,040	11.95%



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	% of pre-offer share capital
Acquisition	Devesh Goel	Bonus Issue	04-08-2025	5	2,55,64,480	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	8,68,63,520	22.22%
Acquisition	Akshat Goel	Bonus Issue	04-08-2025	5	1,64,96,640	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,60,160	14.34%
Acquisition	Priya Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,61,760	0.00%
Acquisition	Samidha Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,63,360	0.00%



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	% of pre-offer share capital
							Bonus Shares)				
Acquisition	Priya Goel Private Family Trust	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,64,960	0.00%
Acquisition	Purushottam DASS Goel	Gift	19-09-2025	5	1,000	-	1000 equity shares were transferred to Purushottam DASS Goel by way of Gift Deed	-	-	10,33,65,960	0.00%
Acquisition	Deepak Goel Business Trust	Gift	20-09-2025	5	1,000	-	1000 equity shares were transferred to Deepak Goel	-	-	10,33,66,960	0.00%



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	% of pre-offer share capital
							Business Trust by way of Contribution Letter	-			89.85%
<b>Total</b>					<b>10,33,66,960</b>						<b>0.00</b>

Average Cost of Acquisition per share

Note: Deepak Goel, Rakhi Goel and Devesh Goel are also Selling Shareholders

\* The Company has sub-divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025. Impact of the same has been taken since inception.



2. b) Weighted average cost of acquisition of all Preference 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	% of pre-offer share capital
Acquisition	Devesh Goel	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	1,31,438	15.00%
Acquisition	Akshat Goel	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	2,62,876	15.00%
Acquisition	Laser Solar LLP	Pursuant to Scheme of Amalgamation	30-01-2025	10	3,50,500	-	Pursuant to Scheme of Amalgamation	-	-	6,13,376	40.00%



Acquisition	Mahaveer Agarwal	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	7,44,814	15.00%
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3. a) Weighted average cost of acquisition of all Equity 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	% of pre-offer share capital
Acquisition	Deepak Goel	Gift	07-01-2025	5	6,81,240	-	Due to Dissolution of HUF on dated 02.09.2024	-	-	6,81,240	0.59%
Acquisition	Devendra Goel	Gift	14-01-2025	5	1,64,360	-	Due to Dissolution of HUF on dated 02.09.2024	-	-	8,45,600	0.14%



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	% of pre-offer share capital
Acquisition	Deepak Goel	Gift	14-01-2025	5	1,64,360	-	Gift Deed	-	-	10,09,960	0.14%
Acquisition	Deepak Goel	Gift	20-01-2025	5	95,520	-	Due to Dissolution of HUF on dated 02.09.2024	-	-	11,05,480	0.08%
Acquisition	Priya Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	11,05,680	0.00%
Acquisition	Samidha Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	11,05,880	0.00%
Acquisition	Priya Goel Private Family Trust	Contribution in kind	03-07-2025	5	200	-	By way of Contribution in Kind	-	-	11,06,080	0.00%



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	% of pre-offer share capital
Acquisition	Deepak Goel	Bonus Issue	04-08-2025	5	4,64,40,960	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	4,75,47,040	40.37%
Acquisition	Rakhi Goel	Bonus Issue	04-08-2025	5	1,37,52,000	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	6,12,99,040	11.95%
Acquisition	Devesh Goel	Bonus Issue	04-08-2025	5	2,55,64,480	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	8,68,63,520	22.22%
Acquisition	Akshat Goel	Bonus Issue	04-08-2025	5	1,64,96,640	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,60,160	14.34%



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	% of pre-offer share capital
Acquisition	Priya Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,61,760	0.00%
Acquisition	Samidha Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,63,360	0.00%
Acquisition	Priya Goel Private Family Trust	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,33,64,960	0.00%
Acquisition	Purushottam Dass Goel	Gift	19-09-2025	5	1,000	-	1000 equity shares were transferred to Purushottam Dass Goel by	-	-	10,33,65,960	0.00%



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	% of pre-offer share capital
Acquisition	Deepak Goel Business Trust	Gift	20-09-2025	5	1,000	-	1000 equity shares were transferred to Deepak Goel Business Trust by way of Contribution Letter	-	-	10,33,66,960	0.00%
<b>Total</b>					<b>10,33,66,960</b>			<b>-</b>			<b>89.85%</b>
<b>Average Cost of Acquisition per share</b>											
<b>0.00</b>											

Note: Deepak Goel, Rakhi Goel and Devesh Goel are also Selling Shareholders  
\* The Company has sub-divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025. Impact of the same has been taken since inception.



3. b) Weighted average cost of acquisition of all Preference 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	% of pre-offer share capital
Acquisition	Devesh Goel	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	1,31,438	15.00%
Acquisition	Akshat Goel	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	2,62,876	15.00%
Acquisition	Laser Solar LLP	Pursuant to Scheme of Amalgamation	30-01-2025	10	3,50,500	-	Pursuant to Scheme of Amalgamation	-	-	6,13,376	40.00%



Acquisition	Mahaveer Agarwal	Pursuant to Scheme of Amalgamation	30-01-2025	10	1,31,438	-	Pursuant to Scheme of Amalgamation	-	-	7,44,814	15.00%
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4. a) Weighted average cost of acquisition of all Equity 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	% of pre-offer share capital
Acquisition	Priya Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	200	0.00%
Acquisition	Samidha Goel	Gift	03-07-2025	5	200	-	Gift Deed	-	-	400	0.00%
Acquisition	Priya Goel Private Family Trust	Contribution in kind	03-07-2025	5	200	-	By way of Contribution in Kind	-	-	600	0.00%



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	% of pre-offer share capital
Acquisition	Deepak Goel	Bonus Issue	04-08-2025	5	4,64,40,960	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	4,64,41,560	40.37%
Acquisition	Rakhi Goel	Bonus Issue	04-08-2025	5	1,37,52,000	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	6,01,93,560	11.95%
Acquisition	Devesh Goel	Bonus Issue	04-08-2025	5	2,55,64,480	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	8,57,58,040	22.22%
Acquisition	Akshat Goel	Bonus Issue	04-08-2025	5	1,64,96,640	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,22,54,680	14.34%



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	% of pre-offer share capital
Acquisition	Priya Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,22,56,280	0.00%
Acquisition	Samidha Goel	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,22,57,880	0.00%
Acquisition	Priya Goel Private Family Trust	Bonus Issue	04-08-2025	5	1,600	-	Issue Of Shares (Allotment of Bonus Shares)	-	-	10,22,59,480	0.00%
Acquisition	Purushottam Dass Goel	Gift	19-09-2025	5	1,000	-	1000 equity shares were transferred to Purushottam Dass Goel by	-	-	10,22,60,480	0.00%



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 premiums) (₹)	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
							way of Gift Deed				
Acquisition	Deepak Goel Business Trust	Gift	20-09-2025	5	1,000	-	1000 equity shares were transferred to Deepak Goel Business Trust by way of Contribution Letter	-	-	10,22,61,480	0.00%
<b>Total</b>					<b>10,22,61,480</b>			<b>-</b>			<b>88.89%</b>
<b>Average Cost of Acquisition per share</b>											
											<b>0.00</b>

Note: Deepak Goel, Rakhi Goel and Devesh Goel are also Selling Shareholders

\* The Company has sub-divided its 1 Equity Shares bearing face value of Rs. 100/- to 20 Equity Shares bearing face value of Rs. 5/- each on record date August 15, 2025 as per Ordinary Resolution dated August 21, 2025. Impact of the same has been taken since inception.



4. b) Weighted average cost of acquisition of all Preference 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	% of pre-offer share capital
Nil											

