

**CERTIFICATE ON WEIGHTED AVERAGE PRICE AND COST OF ACQUISITION OF EQUITY
SHARES**

Date: 21.07.2025

To
The Board of Directors
Laxmi India Finance Limited
2 DFL, Gopinath Marg MI Road,
Jaipur – 302 001,
Rajasthan, India

PL Capital Markets Private Limited
3rd Floor, Sadhana House,
570, P. B. Marg,
Worli, Mumbai 400018,
Maharashtra, India

(PL Capital Market Private Limited shall hereinafter referred to as the “Book Running Lead Manager” or the “BRLM”)

Sub: Proposed initial public offering of equity shares (“Equity Shares”) of Laxmi India Finance Limited (the “Company” and such initial public offering, the “Offer”)

We, S C Bapna & Associates, Chartered Accountants, have been informed that the Company proposes to file the red herring prospectus (“RHP”) with the Securities and Exchange Board of India (“SEBI”), BSE Limited and National Stock Exchange of India Limited (collectively, the “Stock Exchanges”) and subsequently the red herring prospectus (“RHP”) and the prospectus with the Registrar of Companies, Rajasthan at Jaipur (“RoC”), in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“ICDR Regulations”).

We hereby confirm that while providing this certificate we have conducted our examination in accordance with the Guidance Note on Reports in Company Prospectuses’ (Revised 2019) and the Guidance Note on Reports or Certificates for Special Purposes (the “Guidance Note”) issued by the Institute of Chartered Accountant of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 in so far as applicable for the purpose of this Certificate, which includes the concepts of test checks and materiality. The Guidance Notes requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI).

We have also 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

Offices:
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Vadodara : 74-76, Gayatri Chambers, R C Dutt Road, Near Railway Station, Alkapuri, Vadodara, Gujarat-390005
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Udaipur : 179, Sector No. 3, Hiran Magri, Udaipur, Rajasthan-313001



We, have been requested by the Company to verify and certify (a) the average cost of acquisition per Equity Share held by promoters of the Company (the “**Promoters**”), and the selling shareholders in the Offer (the “**Selling Shareholders**”); (b) weighted average price at which Equity Shares were acquired by the Promoters and the Selling Shareholders in the last one year; (c) details in relation to the price at which Equity Shares were acquired by the Promoters, Promoter Group, the Selling Shareholders and shareholders having a right to nominate directors or any other rights (“**Shareholders with Other Rights**”) in the last three years; (d) Details of weighted average cost of acquisition (“**WACA**”) of Equity Shares of the Selling Shareholders (e) **WACA** and the range of acquisition for Equity Shares transacted by the Promoters, members of the promoter group (“**Promoter Group**”) and Selling Shareholders in last three years, eighteen months and one year;

We have performed the following procedures:

- (i) Obtained the details of the Promoters, as defined under Regulation 2(1)(oo) of the SEBI ICDR Regulations, the list of Selling Shareholder(s) as defined under Regulation 2(1)(bbb) of the SEBI ICDR Regulations as amended, the list of Shareholders with Other Rights and underlying agreements thereto and the list of the “promoter group” as defined under Regulation 2(1)(pp) of the ICDR Regulations, from the management of the Company for the purpose of calculation of cost per share to the Promoters, Selling Shareholder(s) and Promoter Group of the Company;
- (ii) We have reviewed the following documents: (a) Form 2 (Return of Allotment) pursuant to Section 75(1) of the Companies Act, 1956, as amended (for allotments since incorporation of the Company until 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); (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, as amended; and (c) share allotment and share transfer registers of the Company; and 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, relevant filings with the Reserve Bank of India, share transfer forms, Inter se agreement of shareholders in relation to Shareholders with other rights, any other forms filed with any regulatory authority in this regard and other documents presented to us.
- (iii) Compared the date of acquisition / sale / transfer; number of equity shares; and acquisition / issue cost per equity share in respect of the Promoters, Promoter Group, Shareholders with Other Rights and Selling 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 meetings and extraordinary general meetings, relevant statutory registers, relevant forms including share transfer forms or any other statutory or regulatory authority and other documents and accounts as may be deemed relevant and available.

Accordingly, based on the information and explanation provided to us by the Company, and above procedures we hereby certify that:

a) Average cost of acquisition

- The average cost of acquisition of Equity Shares by the Promoters and the Selling Shareholders as at the



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date of this certificate is set forth below:

Particulars	Equity shareholding as on the date of this certificate	Average Cost of Acquisition* per Equity Share (in ₹) Pre- Split	Average cost of Acquisition* per Equity Share (in ₹) in Post Split
Promoters			
Deepak Baid	7384952	65.45	32.73
Aneesha Baid	2261902	75.79	37.89
Prem Devi Baid	1413070	49.84	24.92
Prem Dealers Private Limited	1079114	63.88	31.94
Hirak Vinimay Private Limited	21748484	35.88^	17.94
Deepak Hitech Motors Private Limited.	2801082	60.80	30.40
Vivan Baid Family Trust	14400	10.00	5.00
Other Selling Shareholders			
Preeti Chopra	213960	142.18	71.09
Rashmi Giria	319224	156.63	78.32



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Please refer to the below table for detailed calculations:

Name of Selling Shareholders	Nature of Transaction	Date of Allotment/ acquisition	No. of Equity Shares	Face value per Equity Share (₹)	Acquisition / Issue price / Cost per Equity Share (including securities premium) (in ₹)*	Nature of consideration	Cumulative amount paid for Equity Shares	Cumulative number of Equity Shares	% of Pre-offer Share capital
Aneesha Baid	Transfer Sunvision Advertising & Marketing Private Limited	23/11/2010	20000	10	10	Cash	200000	20000	0.10
	Transfer from Narendra Singh	23/11/2010	10000	10	10	Cash	300000	30000	0.05
	Private Placement	28/08/2017	125000	10	40	Cash	5300000	155000	0.60
	Private Placement	11/1/2018	73000	10	46	Cash	8658000	228000	0.35
	Transfer from 40 shareholders	12/04/2018 ##	40	10	10	Cash	8658400	228040	0.00
	Private Placement	29/09/2018	69000	10	51	Cash	12177400	297040	0.33
	Private Placement	30/12/2018	37030	10	54	Cash	14177020	334070	0.18
	Private Placement	30/03/2019	166670	10	60	Cash	24177220	500740	0.80
	Rights Issue	30/09/2020	24325	10	74	Cash	25977270	525065	0.12
	Rights Issue	7/9/2021	31250	10	80	Cash	28477270	556315	0.15

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	Rights Issue	31/03/2022	46359	10	84	Cash	32371 426	602674	0.22
	Rights Issue	28/03/2023	820383	10	92	Cash	10784 6662	142305 7	3.92
Total: O/s No. of Shares: Pre-Split 1423057, Post Split 2846114; Total Cost ₹ 107846662									
Average cost per share: Pre-Split: 75.79, Post Split: 37.89									
Deepak Baid	Transfer from Vijendar Singh	24/11/2010	100600	10	10	Cash	10060 00	100600	0.48
	Transfer from Prem Devi Baid	2/4/2011	40000	10	10	Cash	14060 00	140600	0.19
	Private Placement	28/08/2017	125000	10	40	Cash	64060 00	265600	0.60
	Private Placement	11/1/2018	73000	10	46	Cash	97640 00	338600	0.35
	Transfer from BFL Asset Finvest Limited	5/6/2018	163045	10	48	Cash	17590 160	501645	0.78
	Private Placement	29/09/2018	69000	10	51	Cash	21109 160	570645	0.33
	Transfer from Jaipur Infragold Private Limited	8/12/2018	196080	10	54	Cash	31697 480	766725	0.94
	Transfer from Niranjana Prime Developers Private Limited	8/12/2018	98040	10	54	Cash	36991 640	864765	0.47
	Private Placement	30/12/2018	40735	10	54	Cash	39191 330	905500	0.19
	Transfer from BFL Asset Finvest Limited	5/2/2019	37037	10	56	Cash	41265 402	942537	0.18

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	Transfer from Jaipur Infragold Private Limited	5/2/2019	37037	10	56	Cash	43339 474	979574	0.18
	Transfer from Niranjana Prime Developers Private Limited	5/2/2019	37037	10	56	Cash	45413 546	101661 1	0.18
	Rights Issue	30/09/2020	21620	10	74	Cash	47013 426	103823 1	0.10
	Rights Issue	7/9/2021	31250	10	80	Cash	49513 426	106948 1	0.15
	Rights Issue	31/03/2022	137342	10	84	Cash	61050 154	120682 3	0.66
	Rights Issue	28/03/2023	1956522	10	92	Cash	24105 0178	316334 5	9.36
	Transfer from Deepak Hitech Motors Private Limited	6/3/2024	1086957	10	23	Cash	26605 0189	425030 2	5.20
	Rights Issue	16/08/2024	97474	10	190	Cash	28457 0249	434777 6	0.47
Total: O/s No. of Shares: Pre-Split 4347776, Post Split 8695552; Total Cost ₹ 284570249									
Average cost per share: Pre-Split: 65.45, Post Split: 32.73									
Deepak Hitech Motors Private Limited	Private Placement	8/2/2017	1008000	10	35	Cash	35280 000	100800 0	4.82
	Private Placement	28/08/2017	375000	10	40	Cash	50280 000	138300 0	1.79
	Private Placement	11/1/2018	325000	10	46	Cash	65230 000	170800 0	1.55
	Rights Issue	30/09/2020	94595	10	74	Cash	72230 030	180259 5	0.45

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	Rights Issue	31/03/2022	148810	10	84	Cash	84730 070	195140 5	0.71
	Rights Issue	28/03/2023	1086957	10	92	Cash	18473 0114	303836 2	5.20
Total: O/s No. of Shares: Pre Split 3038362, Post Split 6076724; Total Cost ₹ 184730114									
Average cost per share: Pre split: 60.80, Post Split: 30.40									
Prem Dealers Private Limited	Private Placement	11/1/2018	109000	10	46	Cash	50140 00	109000	0.52
	Private Placement	30/03/2018	122397	10	46	Cash	10644 262	231397	0.59
	Private Placement	30/12/2018	51850	10	54	Cash	13444 162	283247	0.25
	Rights Issue	30/09/2020	14350	10	74	Cash	14506 062	297597	0.07
	Rights Issue	7/9/2021	93750	10	80	Cash	22006 062	391347	0.45
	Rights Issue	31/03/2022	148810	10	84	Cash	34506 102	540157	0.71
Total: O/s No. of Shares: Pre-Split 540157, Post Split 1080314; Total Cost ₹ 34506102									
Average cost per share: Pre-Split: 63.88, Post Split: 31.94									
Prem Devi Baid	Transfer from Om Wati	19/11/2010	59400	10	10	Cash	59400 0	59400	0.28
	Transfer from SLB Finlease Private Limited	19/11/2010	20000	10	10	Cash	79400 0	79400	0.10
	Transfer from Monitor Sprint Elevators Private Limited	19/11/2010	40000	10	10	Cash	11940 00	119400	0.19

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	Private Placement	28/08/2017	125000	10	40	Cash	61940 00	244400	0.60
	Private Placement	11/1/2018	73000	10	46	Cash	95520 00	317400	0.35
	Private Placement	29/09/2018	69000	10	51	Cash	13071 000	386400	0.33
	Private Placement	30/12/2018	55550	10	54	Cash	16070 700	441950	0.27
	Private Placement	30/03/2019	166670	10	60	Cash	26070 900	608620	0.80
	Rights Issue	30/09/2020	21620	10	74	Cash	27670 780	630240	0.10
	Rights Issue	7/9/2021	62500	10	80	Cash	32670 780	692740	0.30
	Rights Issue	31/03/2022	54395	10	84	Cash	37239 960	747135	0.26
Total: O/s No. of Shares: Pre-Split 747135, Post Split 1494270; Total Cost ₹ 37239960									
Average cost per share: Pre-Split: 49.84, Post Split: 24.92									
Vivan Baid Family Trust	Transfer from Devgaya Trading Private Limited	5/9/2012	1200	10	10	Cash	12000	1200	0.01
	Transfer from Relization Equity and Stocks Private Limited	5/9/2012	6000	10	10	Cash	72000	7200	0.03
Total: O/s No. of Shares: Pre-Split 7200, Post Split 14400; Total Cost ₹ 72000									
Average cost per share: Pre-Split: 10.00, Post Split: 5.00									
	Private Placement	30/03/2013	2360000	10	30	Other than cash	70800 000	236000 0	11.2 9

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Hirak Vinimay Private Limited	Private Placement	30/03/2019	166675	10	60	Cash	80800 500	252667 5	0.80
	Private Placement	28/09/2019	92310	10	65	Cash	86800 650	261898 5	0.44
	Rights Issue	31/03/2022	148810	10	84	Cash	99300 690	276779 5	0.71
	Transfer from Sulochana Sarees Private Limited	21/03/2023 #	2176434	10	-	Other than cash#	99300 690	494422 9	10.4 1
	Transfer from Starpoint Constructions Private Limited	21/03/2023 #	3766390	10	-	Other than cash#	99300 690	871061 9	18.0 1
	Transfer from Champalal Distributors Private Limited	21/03/2023 #	436415	10	-	Other than cash#	99300 690	914703 4	2.09
	Transfer from Gatik Realcon Private Limited	21/03/2023 #	1727808	10	-	Other than cash#	99300 690	108748 42	8.26
Total: O/s No. of Shares: Pre-Split 10874842, Post Split 21749684; Total Cost ₹ 99300690									
Average cost per share: Pre-Split: 35.88, Post Split: 17.94									
Preeti Chopra	Rights Issue	28/03/2023	54348	10	92	Cash	50000 16	54348	0.26
	Transfer from Arihant Goods Private Limited	7/12/2024	52632	5	97	Cash	10105 320	106980	0.13
	Transfer from Arihant Goods Private Limited	9/12/2024	52632	5	97	Cash	15210 624	159612	0.13
Total: O/s No. of Shares: Pre Split 106980, Post Split 213960; Total Cost ₹ 15210624									

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Average cost per share: Pre split: 142.18, Post Split: 71.09									
Rashmi Giria	Rights Issue	28/03/2023	54348	10	92	Cash	50000 16	54348	0.26
	Rights Issue	16/08/2024	52632	10	190	Cash	15000 096	106980	0.25
	Transfer from Naveen Giria	19/11/2024	52632	10	190	Cash	25000 176	159612	0.25
Total: O/s No. of Shares: Pre-Split 159612, Post Split 319224; Total Cost ₹ 25000176									
Average cost per share: Pre-Split: 156.63, Post Split: 78.32									

**Note: Average cost of acquisition of equity shares of the Company held by the Promoters and the Selling Shareholders is calculated excluding sales transaction*

^Note- Equity Shares acquired by HiraK Vinimay Private Limited under the Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with HiraK Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023 have been excluded as the cost of acquisition is not ascertainable.

**Pursuant to Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with HiraK Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023 (effective from March 21, 2023)*

**Other than cash as the Equity Shares have been acquired under the Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with HiraK Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023*

##Transfer of 1 Equity Shares from Bhagwati Devi Dhanuka to Aneesha Baid, Transfer of 1 Equity Shares from Mahaveer Kumar Mehta to Aneesha Baid, Transfer of 1 Equity Shares from Mahesh Kumar Godhwani HUF to Aneesha Baid, Transfer of 1 Equity Shares from Narendra Kumar Surana HUF to Aneesha Baid, Transfer of 1 Equity Shares from Naveen Kumar Jain HUF to Aneesha Baid, Transfer of 1 Equity Shares from Neelima Mehta to Aneesha Baid, Transfer of 1 Equity Shares from Keshav Pansari to Aneesha Baid, Transfer of 1 Equity Shares from Rajkumar Kumbhar to Aneesha Baid, Transfer of 1 Equity Shares from Nirmala Durlabhji to Aneesha Baid, Transfer of 1 Equity Shares from Sushil Chandali to Aneesha Baid, Transfer of 1 Equity Shares from Sheela Nahata to Aneesha Baid, Transfer of 1 Equity Shares from Shikha Durlabhji to Aneesha Baid, Transfer of 1 Equity Shares from Siddharth Ranka HUF to Aneesha Baid, Transfer of 1 Equity Shares from Siddharth Mehta to Aneesha Baid, Transfer of 1 Equity Shares from Sumedha Durlabhji to Aneesha Baid, Transfer of 1 Equity Shares from Suresh Jain to Aneesha Baid, Transfer of 1 Equity Shares from Sushila Pugalila to Aneesha Baid, Transfer of 1 Equity Shares from Tripti Surana to Aneesha Baid, Transfer of 1 Equity

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Shares from Ankita Baradiya to Aneesha Baid, Transfer of 1 Equity Shares from Gaurav Surana to Aneesha Baid, Transfer of 1 Equity Shares from Shantii Prasad Chajjer HUF to Aneesha Baid, Transfer of 1 Equity Shares from Vinod Kumar Bothra to Aneesha Baid, Transfer of 1 Equity Shares from Alpana Patni to Aneesha Baid, Transfer of 1 Equity Shares from Nirmal Kumar Chajjer to Aneesha Baid, Transfer of 1 Equity Shares from Nirmal Kumar Chajjer HUF to Aneesha Baid, Transfer of 1 Equity Shares from Saroj Mehta to Aneesha Baid, Transfer of 1 Equity Shares from Nirmal Kumar Jain HUF to Aneesha Baid, Transfer of 1 Equity Shares from Bhajrangelal Chajjer to Aneesha Baid, Transfer of 1 Equity Shares from Jhumar Devi Gottra (Arham Commercial Corp) to Aneesha Baid, Transfer of 1 Equity Shares from Hanuman Mal Bakaria HUF to Aneesha Baid, Transfer of 1 Equity Shares from Meghraj Surana HUF to Aneesha Baid, Transfer of 1 Equity Shares from Nand Lal Mahesh to Aneesha Baid, Transfer of 1 Equity Shares from Dipak Bokaria (Maruti Enterprise) to Aneesha Baid, Transfer of 1 Equity Shares from Suman Surana (Vimal Enterprises) to Aneesha Baid, Transfer of 1 Equity Shares from Sunita Surana to Aneesha Baid, Transfer of 1 Equity Shares from Meenakshi Bothra to Aneesha Baid, Transfer of 1 Equity Shares from Roop Chand Raj HUF to Aneesha Baid, Transfer of 1 Equity Shares from Deepak Kumar Hiravat to Aneesha Baid, Transfer of 1 Equity Shares from Lalit Dhoka to Aneesha Baid, Transfer of 1 Equity Shares from Mamta Dhoka to Aneesha Baid.

b) Weighted average price at which specified securities were acquired by the Promoters and the Selling Shareholders in the one year preceding the date of this certificate:

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

Particulars	Equity shareholding as on the date of this certificate	Equity Shares acquired in last one year	Weighted Average Price of Acquisition per Equity Share in the last one year: Pre-Split (in ₹) [#]	Weighted Average Price of Acquisition per Equity Share in the last one year: Post Split (in ₹)
Promoters				
Deepak Baid	7384952	97474	190	95
Aneesha Baid	2261902	-	-	-
Prem Devi Baid	1413070	-	-	-
Prem Dealers Private Limited	1079114	-	-	-
Hirak Vinimay Private Limited	21748484	-	-	-
Deepak Hitech Motors Private Limited	2801082	-	-	-

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Vivan Baid Family Trust	14400	-	-	-
Other Selling Shareholders				
Rashmi Giria	319224	105264	190.00	95.00
Preeti Chopra	213960	105264	194.00	97.00

Note: For arriving at the weighted average price at which the equity shares of the Company were acquired by the Promoters and the Selling Shareholders, only acquisition of equity shares has been considered while arriving at weighted average price per Equity Share for last one year.

The weighted average price has been calculated considering face value of Rs 10 though the shareholding given as on date has split impact.

- c) Details of price at which the specified securities of the Company were acquired by the Promoters, members of the Promoter Group, the Selling Shareholders and Shareholders with Other Rights in the three years preceding the date of this certificate:

Name of the acquirer / shareholder	Date of acquisition of Equity Shares	Number of Equity Shares acquired	Acquisition price per Equity Share (in ₹)	Nature of Transaction
Promoters				
Deepak Baid	28-03-2023	1956522	92	Rights Issue
	06-03-2024	1086957	23	Transfer from Deepak Hitech Motors Private Limited
	16-08-2024	97474	190	Rights Issue
Deepak Hitech Motors Private Limited	28-03-2023	1086957	92	Rights Issue

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Hirak Vinimay Private Limited	21/03/2023 [#]	2176434	-	Transfer from Sulochana Sarees Private Limited
	21/03/2023 [#]	3766390	-	Transfer from Starpoint Constructions Private Limited
	21/03/2023 [#]	436415	-	Transfer from Champalal Distributors Private Limited
	21/03/2023 [#]	1727808	-	Transfer from Gatik Realcon Private Limited
Aneesha Baid	28-03-2023	820383	92	Rights Issue
Promoter Group / Selling Shareholders				
Preeti Chopra	28/03/2023	54348	92	Rights Issue
	7/12/2024	52632	97	Transfer from Arihant Goods Private Limited
	9/12/2024	52632	97	Transfer from Arihant Goods Private Limited

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Rashmi Giria	28/03/2023	54348	92	Rights Issue
	16/08/2024	52632	190	Rights Issue
	19/11/2024	52632	190	Transfer from Naveen Giria
Shareholders with other rights\$				
Rajiv Gupta	11/3/2024	26,500	10	190
Tarlaben Bhupendra Patel	6/3/2024	26,500	10	190
Rakesh Rosan Dalmia	11/3/2024	53,000	10	190
Intellect Fincap Advisors Pvt Ltd	11/3/2024	26,500	10	190
Harit Exports Private Limited	11/3/2024	53,000	10	190
Arun Mittal	5/3/2024	26,500	10	190
Anuj Premkumar Agarwal	11/3/2024	26,500	10	190
Ashni Akarsh Mehta	11/3/2024	26,500	10	190
	16/08/2024	1,767	10	190
Angira Ravi Goenka	11/3/2024	26,500	10	190
Avkash Anil Ganeriwal	11/3/2024	26,500	10	190
Vipulbhai Kanubhai Patel	11/3/2024	26,500	10	190

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Vishal Sampat	11/3/2024	26,500	10	190
	16/08/2024	1,767	10	190
Rachana Goenka	11/3/2024	26,500	10	190
Srinithi Ventures	11/3/2024	53,000	10	190
Trivikram Ventures	11/3/2024	53,000	10	190
KJMC Corporate Advisors (India) Limited	11/3/2024	26,500	10	190
Benani Wealthfront LLP	11/3/2024	26,500	10	190
VPK Global Ventures Fund	11/3/2024	53,000	10	190
Rajesh Bansal	7/3/2024	26,500	10	190
Shyam Sunder	11/7/2024	21,000	10	190

Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with Hirak Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023 (effective from March 21, 2023)

Other than cash as the Equity Shares have been acquired under the Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with Hirak Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023

\$ Shareholders with other rights based on Inter se agreement among the shareholders only and to which Company is not a party.

d) Details of weighted average cost of acquisition ("WACA") of Equity Shares of the Selling Shareholders:



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Particulars	Equity shareholding as on the date of this certificate	Weighted Average Cost of Acquisition* per Equity Share (in ₹) Pre- Split	Weighted Average Cost of Acquisition* per Equity Share (in ₹) Pre- Split
Selling Shareholders			
Deepak Baid	7384952	65.45	32.73
Aneesha Baid	2261902	75.79	37.89
Prem Devi Baid	1413070	49.84	24.92
Prem Dealers Private Limited	1079114	63.88	31.94
Deepak Hitech Motors Private Limited	2801082	60.80	30.40
Preeti Chopra	213960	142.18	71.09
Rashmi Giria	319224	156.63	78.32

- e) Weighted average cost of acquisition of all shares transacted in the three years, 18 months and one year preceding the date of this certificate by the Promoters, Promoter Group and Selling shareholders:

Period	Number of Equity Shares transacted of face value ₹ 10 each*	Weighted average cost of acquisition per Equity Share (in ₹) Pre-Split	Weighted average cost of acquisition per Equity Share (in ₹) Post Split	Cap Price is 'x' times the weighted average cost of acquisition ^a	Range of acquisition price per Equity Share: lowest price – highest price (in ₹)* (Pre-Split)
Promoters					
Last one year preceding the date of this certificate	97474	190	95	[•]	190
Last 18 months preceding the date of this certificate	1184431	36.74	18.37	[•]	23-190

Offices:

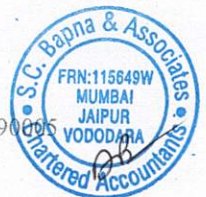
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Last three years preceding the date of this certificate	5048293	79.04 ***	39.52	[•]	23-190
Promoters Group					
Last one year preceding the date of this certificate	210528	143.5	75.75	[•]	97-194
Last 18 months preceding the date of this certificate	210528	143.5	75.75	[•]	97-194
Last three years preceding the date of this certificate	319224	125.96	62.98	[•]	92-194
Selling Shareholders					
Last one year preceding the date of this certificate	308002	158.22	79.11	[•]	23-194
Last 18 months preceding the date of this certificate	1394959	52.86	26.43	[•]	23-194
Last three years preceding the date of this certificate	5367517	81.83	40.91	[•]	23-194

***Note Equity Shares acquired by Hirak Vinimay Private Limited under the Scheme of Amalgamation of Champalal Distributors Private Limited, Gatik Realcon Private Limited, Sulochana Sarees Private Limited, Starpoint Constructions Private Limited with Hirak Vinimay Private Limited approved by the Hon'ble National Company Law Tribunal, Kolkata Bench vide its order dated January 12, 2023 have been excluded.

Weighted average cost of acquisition, floor price and cap price :



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PAST TRANSACTIONS	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE* (IN ₹)	FLOOR PRICE IN ₹ • #	CAP PRICE IN ₹ • #
WEIGHTED AVERAGE COST OF ACQUISITION FOR LAST 18 MONTHS FOR PRIMARY / NEW ISSUE OF SHARES (EQUITY/ CONVERTIBLE SECURITIES), EXCLUDING SHARES ISSUED UNDER AN EMPLOYEE STOCK OPTION PLAN/EMPLOYEE STOCK OPTION SCHEME AND ISSUANCE OF BONUS SHARES, DURING THE 18 MONTHS PRECEDING THE DATE OF THIS DRAFT RED HERRING PROSPECTUS, WHERE SUCH ISSUANCE 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), IN A SINGLE TRANSACTION OR MULTIPLE TRANSACTIONS COMBINED TOGETHER OVER A SPAN OF ROLLING 30 DAYS NOTE: IN THE EVENT THERE ARE NO SUCH PRIMARY TRANSACTIONS, THE INFORMATION HAS TO BE DISCLOSED FOR PRICE PER SHARE OF THE COMPANY BASED ON THE LAST 5 PRIMARY TRANSACTIONS, NOT OLDER THAN 3 YEARS PRIOR TO THE DATE OF FILING OF THE DRHP, IRRESPECTIVE OF THE SIZE OF TRANSACTIONS	95	•	•
WEIGHTED AVERAGE COST OF ACQUISITION FOR LAST 18 MONTHS FOR SECONDARY SALE / ACQUISITION OF SHARES (EQUITY/CONVERTIBLE SECURITIES), WHERE PROMOTER / PROMOTER GROUP ENTITIES OR SELLING SHAREHOLDERS OR SHAREHOLDER(S) HAVING THE RIGHT TO NOMINATE DIRECTOR(S) IN OUR BOARD ARE A PARTY TO THE TRANSACTION (EXCLUDING GIFTS), DURING THE 18 MONTHS PRECEDING THE DATE OF THIS DRAFT RED HERRING PROSPECTUS, WHERE EITHER ACQUISITION OR SALE IS EQUAL TO OR MORE THAN FIVE	Nil	CANNOT BE DETERMINED AT THIS STAGE	CANNOT BE DETERMINED AT THIS STAGE

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PAST TRANSACTIONS	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE* (IN ₹)	FLOOR PRICE IN ₹ • #	CAP PRICE IN ₹ • #
<p>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), IN A SINGLE TRANSACTION OR MULTIPLE TRANSACTIONS COMBINED TOGETHER OVER A SPAN OF ROLLING 30 DAYS</p> <p>NOTE: IN THE EVENT THERE ARE NO SUCH SECONDARY TRANSACTIONS, THE INFORMATION HAS TO BE DISCLOSED FOR PRICE PER SHARE OF THE COMPANY BASED ON THE LAST 5 SECONDARY TRANSACTIONS (SECONDARY TRANSACTIONS WHERE PROMOTERS /PROMOTER GROUP ENTITIES OR SHAREHOLDER(S) HAVING THE RIGHT TO NOMINATE DIRECTOR(S) ON OUR BOARD, ARE A PARTY TO THE TRANSACTION), NOT OLDER THAN 3 YEARS PRIOR TO THE DATE OF FILING OF THE DRHP, IRRESPECTIVE OF THE SIZE OF TRANSACTIONS.</p>			

#To be updated in Prospectus

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.

This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the RHP, the prospectus and any other material used in connection with the Offer (together, 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 SEBI, RoC, Stock Exchanges and/or any other regulatory/statutory authority as may be required and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law.

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We also consent to the inclusion of this certificate as a part of “*Material Contracts and Documents for Inspection*” in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Offer Closing Date.

This certificate may be relied on by the Company, the BRLM, their affiliates and the legal counsel appointed in relation to the Offer and to assist the BRLM 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 BRLM, 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 BRLM and in accordance with applicable law.

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 BRLM 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 BRLM 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 S.C Bapna & Associates
Chartered Accountants

ICAI Firm Registration No.: 115649W

Deepika
Deepika Nalwaya
Partner

Membership No: 407184

Place: Jaipur

Date: 21.07.2025

UDIN: 25407184B0ENJT9567



CC:

Legal Counsel:

Dentons Link Legal
1102, 11th Floor, Tower 1, One International Center,
Senapati Bapat Marg, Prabhadevi (West),
Mumbai 400 013, India

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