

## Brief Financials

(in ₹ million, unless indicated otherwise)

Particulars	For the Financial Year ended			For the period ended	
	March 31, 2021	March 31, 2022	March 31, 2023	December 31, 2022	December 31, 2023
Reserves (excluding revaluation reserves)	3.1	13.3	21.2	20.8	34.8
Total income	306.3	403.0	511.1	334.8	454.3
Profit after tax	1.6	2.0	1.8	0.9	8.8
Earnings per share (Face Value of ₹10)	158.45	200	180	81.67	880
Diluted earnings per share (Face Value of ₹10)	158.45	200	180	81.67	880
Net asset value	322.06	1,340	2,130	2,080	3,490

### Material acquisitions or divestments of business or undertakings, mergers, amalgamations or revaluation of assets in the last ten years

Except as disclosed below, our Company has not made any material acquisitions or divestments of any business or undertaking, and has not undertaken any mergers, amalgamation or revaluation of assets in the last 10 years:

#### Scheme of Amalgamation

Pursuant to a resolution dated June 9, 2016 adopted by our Board, our Company filed a scheme of amalgamation under Sections 230, 231, and 232 of the Companies Act, 2013, before NCLT Bengaluru for amalgamation of Pre-merger AHFPL (“**Transferor**”) with our Company. The purpose of the Scheme of Amalgamation was, *inter alia*, to carry out consolidation of businesses, maximise synergies, simplification of the organisational structure, reduce administrative costs, and achieve operational and management efficiency, including reduction of managerial overlaps. The Scheme of Amalgamation provided for transfer of the entire business of the Transferor as a going concern, including all assets, rights, licenses and powers, debts, outstanding liabilities, duties, obligations and employees as on the appointed date, to our Company and the change of name of our Company. Pursuant to the Scheme of Amalgamation, the authorised share capital of our Company was increased from ₹ 200 million divided into 20,000,000 Equity Shares of ₹ 10 each to ₹ 2,200 million divided into 220,000,000 Equity Shares of ₹ 10 each. Pursuant to the Scheme: (a) our Company allotted ten Equity Shares of ₹ 10 each to the then shareholders of the Transferor for every 119 equity shares of ₹ 10 each held by them in the Transferor. For further details, see “*Capital Structure*” beginning on page 74. The appointed date under the Scheme was April 1, 2016. The NCLT Bengaluru approved the Scheme of Amalgamation vide its order dated October 27, 2017 (“**Order**”) and the Scheme of Amalgamation came into effect from the date on which the Order was filed with the RoC, that is November 20, 2017.

### Significant financial and strategic partners

As of the date of this Red Herring Prospectus, our Company does not have any significant financial or strategic partners.

### Agreements with Key Managerial Personnel, members of Senior Management, Director, Promoter, or any other employee

There are no agreements entered into by a Key Managerial Personnel, a member of Senior Management, or Director or Promoter or any other employee of our Company, either by themselves or on behalf of any other person, with any shareholder or any other third party with regard to compensation or profit sharing in connection with dealings in the securities of our Company.

### Key terms of other subsisting material agreements

Our Company has not entered into any material agreement including with strategic partners, joint venture partners, and/or financial partners other than in the ordinary course of business of our Company.

Other than as disclosed in this Red Herring Prospectus, there are no other clauses/ covenants in agreements entered into by our Company or our Promoter / articles of our Company / other agreements entered into by our Company or our Promoter which are material and need to be disclosed or which are adverse/ pre-judicial to the interest of the public shareholders. There are no other material agreements entered into by our Company other than those disclosed in this Red Herring Prospectus.

### Guarantees given by our Promoter

Our Promoter has not provided any guarantees on behalf of our Company.