

Balances

(₹ in million)

Particulars	As at March 31, 2021	As at March 31, 2022	As at March 31, 2023	As at December 31, 2022	As at December 31, 2023
Investment in subsidiary company	0.1	0.1	0.1	0.1	0.1
Deposit receivable from subsidiary company	4.0	-	-	-	-
Payable to subsidiary company	-	-	-	-	-
Receivable from subsidiary company	0.0*	0.0*	0.0*	-	0.0*

* Less than ₹ 50,000

For details of the related party transactions as reported in the Restated Consolidated Financial Information, see “*Restated Consolidated Financial Information – Notes to Restated Consolidated Financial Information – Note 44 a) Related Party Transactions*” on page 316.

Issuances of Equity Shares made in the last one year for consideration other than cash

Our Company has not issued any Equity Shares through bonus issue or for consideration other than cash in the one year preceding the date of this Red Herring Prospectus.

Financing Arrangements

There have been no financing arrangements whereby the Promoter, members of our Promoter Group, our Directors, directors of our Promoter and their relatives have financed the purchase by any other person of securities of our Company (other than in the normal course of the business of the relevant financing entity) during a period of six months immediately preceding the date of filing of the Draft Red Herring Prospectus and this Red Herring Prospectus.

Weighted average price at which the Equity Shares were acquired by the Promoter (also the Promoter Selling Shareholder) in the one year preceding the date of this Red Herring Prospectus

The Promoter (also the Promoter Selling Shareholder) has not acquired any Equity Shares in the one year preceding the date of this Red Herring Prospectus.

Average Cost of Acquisition for Promoter (also the Promoter Selling Shareholder)

The average cost of acquisition per Equity Share acquired by the Promoter (also the Promoter Selling Shareholder), as on the date of this Red Herring Prospectus is:

Shareholders	Number of Equity Shares acquired	Average cost of acquisition per Equity Share (in ₹)*
BCP Topco	389,683,420	80.54

* As certified by S K Patodia & Associates LLP, by way of their certificate dated April 30, 2024

Details of price at which specified securities were acquired in the last three years preceding the date of this Red Herring Prospectus by our Promoter, the Promoter Group, the Selling Shareholders and the Shareholders with rights to nominate one or more directors on the Board.

There have been no specified securities that were acquired in the last three years preceding the date of this Red Herring Prospectus, by our Promoter, the Promoter Group, the Selling Shareholders and Shareholders with special right to nominate one or more directors on the Board of our Company.

Weighted average cost of acquisition of all shares transacted in three years, eighteen months and one year immediately preceding this Red Herring Prospectus

There have been no Equity Shares transacted in the three years, eighteen months and one year immediately preceding this Red Herring Prospectus.

Details of Pre-IPO Placement

Our Company is not contemplating a pre-IPO placement.

Split or Consolidation of Equity Shares in the last one year

Our Company has not undertaken split or consolidation of the Equity Shares in the last one year preceding the date of this Red Herring Prospectus.