

## SECTION VII: OUR GROUP COMPANIES

*In terms of the SEBI ICDR Regulations, the term 'group company' includes such companies (other than promoters and subsidiaries) with which there were related party transactions as disclosed in the Restated Consolidated Financial Information, as covered under the applicable accounting standards, and also other companies as considered material by our Board. Pursuant to the above definition and the resolution of our Board dated January 21, 2024, other companies that are a part of the promoter group (as defined in the SEBI ICDR Regulations) with which there were transactions in the most recent financial year and stub period included in the Draft Red Herring Prospectus ("**Test Period**"), which individually or in the aggregate, exceed 10% of the total restated revenue of the Company for the Test Period shall be considered material for the identification of group companies for the purposes of disclosure in connection with the Offer.*

Accordingly, based on the parameters outlined above, our Company does not have any group company, as on the date of this Red Herring Prospectus.