



NDR AUTO COMPONENTS LIMITED

Corporate office: Plot No.1, Maruti Joint Venture Complex, Gurugram, Haryana-122015
CIN: L29304DL2019PLC347460 **Website:** www.ndrauto.com
Email id: contact@nacl.co.in **Phone No.:** 9643339870-74

8th August, 2024

BSE Limited Corporate Relationship Deptt. PJ Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543214	National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Trading Symbol: NDRAUTO
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SUB: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD TODAY, 8TH AUGUST, 2024 AS PER REGULATION 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held on August 8, 2024 inter alia has considered and transacted the following business:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended on 30th June, 2024 and has noted the Limited Review Report of Auditors thereon which did not contain any qualification or adverse remark/modified opinion. The same are attached as Annexure I.
2. Considered and approved increasing the Authorized Share Capital from Rs. 24,00,00,000/- (Rupees Twenty Four Crore), divided into 2,40,00,000 (Two Crore Forty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each to Rs. 30,00,00,000/- (Rupees Thirty Crore), divided into 3,00,00,000 (Three Crore) Equity Shares of Rs. 10/- (Rupees Ten) each and recommended the shareholders for their approval.
3. Issue of 1 (one) Bonus Share for every 1 (one) Equity Share held by the Equity Shareholders of the Company as on 'Record Date'. The Bonus Issue of Equity Shares is subject to the approval of the shareholders and other applicable statutory and regulatory approvals as may be required.
4. Introduction and implementation of the 'NDR Auto Components Limited – Employee Stock Option Plan 2024' ('NDR ESOP 2024') for eligible employees, subject to approval of shareholders.
5. Considered and approved the Notice of Postal Ballot for obtaining the shareholders' approval for issue of bonus shares, NDR ESOP 2024 and to accommodate the above said, shareholders' approval for increase in authorized share capital and alteration in the capital clause of Memorandum of Association of the Company. A copy of the Postal Ballot Notice shall be uploaded as soon as it is dispatched to the members of the Company.

Registered office: Level-5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi 110037 **Tel.:** +91 011-6654 4976



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6. The record date shall be fixed for the purpose of determining eligible shareholders entitled to receive bonus shares.

The Bonus Shares if allotted shall rank pari-passu in all respects and carry the same rights of the existing Equity Shares and shall be entitled to participate in full in any dividend and corporate action(s), recommended and declared after the issue and allotment of such Bonus Shares.

Details of further issue of shares by way of bonus in terms of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 ("SEBI Circular") is attached as Annexure II.

7. **EXTENTION OF WINDOW CLOSING:** The stock exchange was informed on August 1, 2024 about the closure of trading window up to close of business hours of August 10, 2024 and reopen on August 11, 2024. In compliance with SEBI (Prohibition of Insider Trading) Regulations, 2015 and as per the Company's Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders, the closure of trading window for the dealing in the securities of the Company will be extended from August 10, 2024 till the 48 hours after the allotment of bonus shares is communicated to Stock Exchanges.

The Board meeting commenced at 12:00 noon and concluded at 01:25 p.m.

This may please also be treated as a Price Sensitive information under SEBI (PIT) Regulations, 2015.

Thanking you,

For **NDR Auto Components Limited**

Rajat Bhandari
Executive Director and Company Secretary
DIN: 02154950
Encl: As Above

SS KOTHARI MEHTA
& CO. LLP
 CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarter ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
 The Board of Directors
 NDR Auto Components Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **NDR Auto Components Limited** ("the Company") for the quarter ended on June 30, 2024 ("the Statement"), prepared and submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Emphasis of matter
 We draw attention to note 8 of the standalone financial results relating to a search during the financial year 2023-24 under section 132 of The Income Tax Act, 1961 conducted by the Income Tax Department. Pursuant to this, the Company is making the required submissions for requisite assessment years and the Company has received an income tax demand of Rs. 39.33 lakhs for the assessment year 2022-23 and the Company has filed an appeal dated August 1, 2024 before the concerned authority. Based on management assessment, management is of the view that no material adjustment is envisaged at this stage to financial results.

Our conclusion is not modified in respect of this matter.

For **S S Kothari Mehta & Co. LLP**
 Chartered Accountants
 Firm Reg. No. 000756N/N500441



Neeraj Bansal

Partner

Membership No. 095960

Place: Gurugram

Date: 08.08.2024

UDIN: 24095960 BKFA BB 4139



NDR Auto Components Limited

Regd. Office : Level - 5, Regus Caddie Commercial Tower, Hospitality District Aerocity, IGI Airport, New Delhi - 110037

CIN: L29304DL2019PLC347460

WEBSITE: www.ndrauto.com; E-mail: cs@ndrauto.com, Phone: +91 9643339870-74

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ PERIOD ENDED JUNE 30, 2024

(Rs. in lakhs, except per share data)

S. No.	Particulars	Quarter Ended			Year Ended
		30/06/2024 (Unaudited)	31/03/2024 (Audited)	30/06/2023 (Unaudited)	31/03/2024 (Audited)
1	Income:				
	Revenue from operations	17,130.67	17,605.11	12,763.00	60,157.01
	Other Income	78.92	92.57	159.12	514.55
	Total income	17,209.59	17,697.68	12,922.12	60,671.56
2	Expenses				
	a) Cost of materials consumed	13,131.86	13,841.28	9,739.95	46,641.83
	b) Changes in inventories of finished goods and work-in-progress	83.85	(7.72)	47.49	(82.64)
	c) Employee benefits expense	491.64	465.81	402.61	1,700.88
	d) Finance costs	79.35	75.28	68.82	285.94
	e) Depreciation and amortisation expense	393.69	383.71	349.11	1,479.38
	f) Other expenses	1,753.58	1,661.02	1,423.44	6,273.89
	Total expenses	15,933.97	16,419.38	12,031.42	56,299.28
3	Profit before tax (1-2)	1,275.62	1,278.30	890.70	4,372.28
4	Tax expenses				
	a) Current tax	326.84	305.85	212.43	1,022.80
	b) Deferred tax expense/(credit)	(7.01)	15.24	8.54	51.01
	Total tax expense	319.83	321.09	220.97	1,073.81
5	Profit for the period (3-4)	955.79	957.21	669.73	3,298.47
6	Other comprehensive income, net of income tax				
	Items that will not be reclassified to profit & loss in subsequent periods, net of tax	(1.68)	(10.83)	1.35	(6.74)
7	Total comprehensive income for the period, net of tax (5+6)	954.11	946.38	671.08	3,291.73
8	Paid-up equity share capital (face value of Rs.10/- per share)	1,189.27	1,189.27	1,189.27	1,189.27
9	Other equity (reserve) as shown in the audited balance sheet				18,801.86
10	Earning per equity share (EPS)* (nominal value of Rs.10/- each) :				
	a) Basic (Rs.) (Refer Note no 5)	8.04	8.05	5.63	27.74
	b) Diluted (Rs.) (Refer Note no 5)	8.04	8.05	5.63	27.74
	* EPS not annualised except annual				

NOTES :

- The above standalone financial results of NDR Auto Components Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules and amendments thereto and the other accounting principles generally accepted in India.
- The Sales/Purchase have been recognised based on contract price with the customers/vendors which are subject to escalations and de-escalations basis annual price revision. The Company estimated such escalations and de-escalations on best estimate basis and these will be formalised by year end.
- In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of different seating systems and components for automobiles including two wheeler, which constitute single reporting business segment and the company operates only in one geographical segment -India. Accordingly, there are no separate reportable segments.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2024 and the unaudited published year to date figures upto December 31, 2023 being the date of the end of the third quarter of the financial year which were subjected to limited review.
- Pursuant to approval given by its Shareholders in Annual General Meeting held on 19th July 2023, the company have issued 59,46,326 fully paid up bonus equity share of Rs 10/- each in the ratio of 1(one) equity share of Rs. 10/- for every 1 (One) existing equity shares of Rs. 10/- each. Consequent to the allotment of shares dated 25th July, 2023, the issued, subscribed and paid up capital of the Company has increased to a sum of Rs. 1,189.26 lakhs by capitalising a sum of Rs. 594.63 lakhs from free reserves. Accordingly, the earning per share has been adjusted for previous periods/ year and presented in accordance with IND AS-33 Earning Per Share.
- The Board has recommended, in the meeting held on 8th Aug 2024, fully paid bonus shares in the ratio of 1:1, that is 1(one) equity share of Rs. 10 each for every 1(one) equity share of Rs. 10 each held by members as on the record date by capitalising such sums out of the free reserves and other permitted reserves of the Company, subject to approval of Shareholders.
- The Board has recommended "Employee Stock Option Plan(ESOP)" for eligible employees dated 8th Aug 2024, subject to approval of Shareholders.
- During the financial year 2023-24, Income Tax Department ('the department') conducted a search under section 132 of the Income Tax Act, 1961. Pursuant to the same, the Company is making the required submissions for requisite assessment years and the company has received a demand notice dated 9th July 2024 for Rs. 39.33 lakhs (excluding penalty and interest) with respect to assessment year 2022-23. The Company has filed an appeal dated 1st Aug 2024 against the said order before the concerned authority. Based on its assessment, the Management is of the view that no material adjustments is envisaged at this stage to these financial results.
- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 8th August, 2024. The above financials results have been reviewed by the statutory auditor of the Company in accordance with the Standards on Review Engagements (SRE) 2410 issued by the Institute of Chartered Accountants of India and they have issued unmodified report on the aforesaid results.

For and on behalf of Board of Directors



Pranav Relan

Pranav Relan
Whole Time DirectorPLACE: Gurugram
DATE: 8th August, 2024

SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarter ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
NDR Auto Components Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **NDR Auto Components Limited** ("the Company") and its share of net profit/(loss) of its associate and joint ventures, for the quarter ended on June 30, 2024 ("the Statement"), prepared and submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements is free of material misstatement. A review of interim financial information consists of making inquiries primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/4412019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of following entities:
 - i. Bharat Seats Limited – Associate, India
 - ii. Toyo Sharda India Private Limited – Joint Venture, India
 - iii. Toyota Boshoku Relan India Private Limited – Joint Venture, India
5. Based on our review conducted and procedures performed as stated above and based on the consideration of financial results furnished to us by the management as referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Emphasis of matter

We draw attention to note 8 of the consolidated financial results relating to a search during the financial year 2023-24 under section 132 of The Income Tax Act, 1961 conducted by the Income Tax Department. Pursuant to this, the Company is making the required submissions for requisite assessment years and the Company has received an income tax demand of Rs. 39.33 lakhs for the assessment year 2022-23 and the Company has filed an appeal dated August 1, 2024 before the



**SS KOTHARI MEHTA
& CO. LLP**
CHARTERED ACCOUNTANTS


concerned authority. Based on management assessment, management is of the view that no material adjustment is envisaged at this stage to financial results.

Our conclusion is not modified in respect of this matter

7. The Statement includes financial results of one associate of the company (as mentioned in paragraph 4(i) above) which has been reviewed by their auditor and have been furnished to us by the management, whose financial results reflects share of total net profit after tax of Rs. 188.93 lakhs and share of total comprehensive income of Rs. 187.73 lakhs for the quarter ended June 30, 2024. Our Conclusion on the Statement, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid associate, is based solely on such reviewed financial information. Our Conclusion on the statement is not modified in respect of this matter.

The Statement includes financial results of one joint venture company (as mentioned in paragraph 4(ii) above) which have not been reviewed by their auditor and have been furnished to us by the management, whose financial results reflects share of total net profit after tax of Rs. 8.71 lakhs and share of total comprehensive income of Rs. 8.71 lakhs for the quarter ended June 30, 2024. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid joint venture, are based solely on such un-reviewed financial information. In our conclusion and according to the information and explanations given to us by the management, this interim financial information is not material to the consolidated financial results. Our Conclusion on the statement is not modified in respect of this matter.

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. 000756N/N500441



Neeraj Bansal

Partner

Membership No. 095960

Place: Gurugram

Date: 08.08.2024

UDIN: 24095960BKFA BC 8189



NDR Auto Components Limited

Confidential

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & PERIOD ENDED JUN 30, 2024

(Rs. in lakhs, except per share data)

S. No.	Particulars	Quarter Ended			Year Ended
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income:				
	Revenue from operations	17,130.67	17,605.11	12,763.00	60,157.01
	Other Income	78.92	92.57	129.12	358.55
	Total income	17,209.59	17,697.68	12,892.12	60,515.56
2	Expenses				
	a) Cost of materials consumed	13,131.86	13,841.28	9,739.95	46,641.83
	b) Changes in inventories of finished goods and work-in-progress	83.85	(7.72)	47.49	(82.64)
	c) Employee benefits expense	491.64	465.81	402.61	1,700.88
	d) Finance costs	79.35	75.28	68.82	285.94
	e) Depreciation and amortisation expense	393.69	383.71	349.11	1,479.38
	f) Other expenses	1,753.58	1,661.02	1,423.44	6,273.89
	Total expenses	15,933.97	16,419.38	12,031.42	56,299.28
3	Share of profit of associate	188.93	215.07	134.28	709.60
4	Share of profit of joint ventures	8.71	(11.49)	58.23	19.20
5	Profit before Tax (1-2+3+4)	1,473.26	1,481.88	1,053.21	4,945.08
6	Tax expenses				
	a) Current tax	326.84	305.85	212.43	1,022.80
	b) Deferred tax expense/(credit)	(7.01)	15.24	16.36	51.01
	Total tax expense	319.83	321.09	228.79	1,073.81
7	Profit for the period / year (5-6)	1,153.43	1,160.79	824.42	3,871.27
8	Other comprehensive income/(loss):				
	Items that will not be reclassified to profit and loss in subsequent periods				
	a) Gains/(losses) on defined benefit plans	(2.25)	(14.47)	1.81	(9.01)
	b) Gains/(losses) on share of other comprehensive income of associate and Joint ventures	(1.20)	(8.67)	1.17	(5.13)
	c) Income tax relating to items that will not be reclassified to profit and loss	0.57	3.64	(0.46)	2.27
	Total other comprehensive income for the period/ year	(2.88)	(19.50)	2.52	(11.87)
9	Total comprehensive income for the period/ year, net of tax (7+8)	1,150.55	1,141.29	826.94	3,859.40
10	Paid-up equity share capital (face value of Rs.10/- per share)	1,189.27	1,189.27	1,189.27	1,189.27
11	Other equity (reserve) as shown in the audited balance sheet				24,165.13
12	Earning per equity share (EPS)* (nominal value of Rs.10/- each) :				
	a) Basic (Rs.) (Refer Note no 5)	9.70	9.76	6.93	32.55
	b) Diluted (Rs.) (Refer Note no 5)	9.70	9.76	6.93	32.55
	* EPS not annualised except annual				

NOTES :

- The above consolidated financial results of NDR Auto Components Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules and amendments thereto and the other accounting principles generally accepted in India.
- The Sales/Purchase have been recognised based on contract price with the customers/vendors which are subject to escalations and de-escalations basis annual price revision. The Company estimated such escalations and de-escalations on best estimate basis and these will be formalised by year end.
- In line with the provisions of IND AS-108 - Operating Segment, the Company is engaged in the business of manufacturing of different seating systems and components for automobiles including two wheeler, which constitute single reporting business segment and the company operates only in one geographical segment -India. Accordingly, there are no separate reportable segments.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2024 and the unaudited published year to date figures upto December 31, 2023 being the date of the end of the third quarter of the financial year which were subjected to limited review.
- Pursuant to approval given by its Shareholders in Annual General Meeting held on 19th July 2023, the company have issued 59,46,326 fully paid up bonus equity share of Rs 10/- each in the ratio of 1(one) equity share of Rs. 10/- for every 1 (One) existing equity shares of Rs. 10/- each. Consequent to the allotment of shares dated 25th July, 2023, the issued, subscribed and paid up capital of the Company has increased to a sum of Rs. 1,189.26 lakhs by capitalising a sum of Rs. 594.63 lakhs from free reserves. Accordingly, the earning per share has been adjusted for previous periods/ year and presented in accordance with IND AS-33 Earning Per Share.
- The Board has recommended, in the meeting held on 8th Aug 2024, fully paid bonus shares in the ratio of 1:1, that is 1(one) equity share of Rs. 10 each for every 1(one) equity share of Rs. 10 each held by members as on the record date by capitalising such sums out of the free reserves and other permitted reserves of the Company, subject to approval of Shareholders.
- The Board has recommended "Employee Stock Option Plan(ESOP)" for eligible employees dated 8th Aug 2024, subject to approval of Shareholders.
- During the financial year 2023-24, Income Tax Department ('the department') conducted a search under section 132 of the Income Tax Act, 1961. Pursuant to the same, the Company is making the required submissions for requisite assessment years and the company has received a demand notice dated 9th July 2024 for Rs. 39.33 lakhs (excluding penalty and interest) with respect to assessment year 2022-23. The Company has filed an appeal dated 1st Aug 2024 against the said order before the concerned authority. Based on its assessment, the Management is of the view that no material adjustments is envisaged at this stage to these financial results.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 8th August, 2024. The above financials results have been reviewed by the statutory auditor of the Company in accordance with the Standards on Review Engagements (SRE) 2410 issued by the Institute of Chartered Accountants of India and they have issued unmodified report on the aforesaid results.
- The Consolidated financial results include the results of the company, 1 associate company and 2 joint venture companies.

For and on behalf of Board of Directors



Pranav Relan
Whole Time Director

PLACE: Gurugram
DATE: 8th August, 2024



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Annexure II

SR. NO.	PARTICULARS	DETAILS
(a)	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity Shares
(b)	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Bonus Shares
(c)	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	1,18,92,652 Equity Shares at face value of Rs. 10/- each
(d)	Whether bonus is out of free reserves created out of profits or share premium account	Bonus shares will be issued out of free reserves of the Company available as at 31 st March 2024 based on Audited Financial Statement as at 31 st March 2024.
(e)	Bonus ratio	1 (one) Equity Share for every 1 (one) existing equity share held as on record date to be fixed in this regard.
(f)	Details of share capital - pre and post bonus issue	<u>Pre-Bonus Paid-up Share Capital:</u> Rs. 11,89,26,520/- divided into 1,18,92,652 Equity Shares of Rs. 10/- each. <u>Post-Bonus Paid-up Share Capital:</u> Rs. 23,78,53,040/- divided into 2,37,85,304 Equity Shares of Rs. 10/- each.
(g)	Free reserves and/ or share premium required for implementing the bonus issue	Free reserves of Rs. 11,89,26,520/- is required for implementing the Bonus Issue.



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(h)	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available	As on 31 st March 2024, Rs. 6,276.30 Lakhs is available in free reserves account.
(i)	Whether the aforesaid figures are audited	Yes
(j)	Estimated date by which such bonus shares would be credited/dispatched	Within 2 months from the date of Board's approval i.e. by October 7, 2024