

REGD. OFFICE : 94, 1st Floor, Shambhu Dayal Bagh Marg,

Near Okhla Industrial Area Phase-III,

Old Ishwar Nagar, New Delhi - 110020

Tel : +91-11-40551200 ; Fax : +91-11-20887232

Website : www.cordscable.com ; Email : ccil@cordscable.com

CIN : L74999DL1991PLC046092

Date: 24.12.2024

Listing Department (Compliance Cell),
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400 051
Scrip Code: CORDSCABLE

Listing Department (Compliance Cell),
Bombay Stock Exchange Ltd.
Floor 25, PJ Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 532941

Sub.: SEBI (Prohibition of Insider Trading) Regulations, 2015 - Closure of Trading Window.

Dear Sir,

Pursuant to the provisions of SEBI (Prohibition of Insider Trading) Regulation, 2015, as amended, please find enclosed herewith copy of newspaper publication regarding intimation of closure of trading window from Wednesday, 1st January, 2025 till 48 hours after the declaration of Un-Audited Financial Results for the 3rd Quarter/ 9 months ended on 31st December, 2024 is made public.

This is for your kind information and records.

Thanking you.

Yours faithfully,
FOR CORDS CABLE INDUSTRIES LIMITED

For Cords Cable Industries Ltd.


GARIMA PANT
Company Secretary
Company Secretary

GARIMA PANT

Digitally signed
by GARIMA PANT
Date: 2024.12.24
12:14:38 +05'30'

Works :

(UNIT I) : A-525, E-518, 519, 520, Industrial Area Chopanki, Bhiwadi, Distt. Alwar - 301019 (Rajasthan) Tel. No. : +91-7230003177
(UNIT II) : SP-239, 240, 241, Industrial Area Kaharani, Bhiwadi, Distt. Alwar - 301019 (Rajasthan) Tel. No. : +91-7230003176

FORM A
PUBLIC ANNOUNCEMENT
(Under Regulation 6 of the Insolvency and Bankruptcy Board of India
(Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

**FOR THE ATTENTION OF THE CREDITORS OF
UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED**

RELEVANT PARTICULARS

1. Name of corporate debtor	UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED
2. Date of incorporation of corporate debtor	29/07/2009
3. Authority under which corporate debtor is incorporated / registered	RoC Chennai
4. Corporate Identity No./ Limited Liability Identification No. of corporate debtor	U28111TN2009PTC072418
5. Address of the registered office and principal office (if any) of corporate debtor	New No. 4, (Old No.9) Flat No. A, Big Street Kilpauk Garden Colony, Kilpauk Chennai, Tamil Nadu - 600010
6. Insolvency commencement date in respect of corporate debtor	18.12.2024 (Copy of order uploaded on website on 21.12.2024)
7. Estimated date of closure of insolvency resolution process	16.06.2025
8. Name and registration number of the insolvency professional acting as interim resolution professional	Ramela Rangasamy IBB/PA-002/PA00506/2017-2018/11700
9. Address and e-mail of the interim resolution professional, as registered with the Board	46, Arya Harmony Apartment, Police Kandasamy Street, Olympus, Ramarapupuram, Colombo 05, Tamil Nadu - 641045 Email: ram.jai@yahoo.com
10. Address and e-mail to be used for correspondence with the interim resolution professional	AA House, 64, Okha Industrial Estate, Okha Phase III, Near Modi Mill, New Delhi-110020 Email: unitedsteelbuilding.lc@gmail.com
11. Last date for submission of claims	04.01.2025
12. Classes of creditors, if any, under clause (b) of sub-section (6A) of section 21, ascertained by the interim resolution professional	Not Applicable
13. Names of Insolvency Professionals identified to act as Authorized Representative of creditors in a class (Three names for each class)	Not Applicable
14. (a) Relevant Forms and (b) Details of authorized representatives are available at:	Weblink: http://ibb.gov.in/home/downloads (b) Not Applicable

Notice is hereby given that the National Company Law Tribunal, Chennai Division Bench Court has ordered the commencement of a Corporate Insolvency Resolution Process of the **UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED** on 18.12.2024 (Copy of order uploaded on website on 21.12.2024). The creditors of **UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED**, are hereby called upon to submit their claims with proof on or before 04.01.2025 to the Interim Resolution Professional at the address mentioned against entry No. 10. The financial creditors shall submit their claims with proof by electronic means only. All other creditors may submit the claims with proof in person, by post or by electronic means. Submission of false or misleading proofs of claim shall attract penalties.

Date: 24.12.2024
Place: Chennai

Ramela Rangasamy
Interim Resolution Professional
Reg. No.: IBB/PA-002/PA00506/2017-2018/11700
AFA valid up to 31.12.2025

(Continued from previous page...)

Return on capital employed (%) ⁽¹⁾	6.26%	33.52%	41.57%	2.98%
Debt-Equity Ratio (times) ⁽²⁾	0.47	0.27	3.07	4.40
Current Ratio (times) ⁽³⁾	2.01	2.64	1.47	1.77
Net profit ratio (%) ⁽⁴⁾	10.47	10.68	9.97	1.50
EPS ⁽⁵⁾	1.43	5.21	4.01	0.10

* As certified by Peer review Auditor, Mis A Y & Company, Chartered Accountants by way of their certificate dated December 16, 2024.

Notes:

- (1) Revenue from operation means revenue from sale of our products
- (2) EBITDA is calculated as Profit before tax + Depreciation + Finance Costs – Other Income
- (3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- (4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations
- (5) Return on Equity is calculated by comparing the proportion of net income against the amount of average shareholder equity
- (6) Return on Capital Employed is calculated as follows: Profit before tax + Finance Costs – Other Income (EBIT) divided by (Tangible Net Worth + Total Debt + Deferred Tax Liabilities)
- (7) Debt to Equity ratio is calculated as Total Debt divided by equity
- (8) Current Ratio is calculated by dividing Current Assets to Current Liabilities
- (9) Net profit ratio is calculated by dividing Net Profit to Revenue from Operations
- (10) Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Explanations for the certain financial data based on Restated Financial Statements

Key Financial Performance		Explanations					
Financial KPIs							
Revenue from Operations		Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps to assess the overall financial performance of our Company and volume of our business					
EBITDA		EBITDA provides information regarding the operational efficiency of the business					
EBITDA Margin		EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business					
PAT		Profit after tax provides information regarding the overall profitability of the business					
PAT Margin (%)		PAT Margin (%) is an indicator of the overall profitability and financial performance of the business					
Return on equity (%)		Return on equity (ROE) provides how efficiently our company generates profits from shareholders' funds					
Return on capital employed (%)		Return on capital employed provides how efficiently our Company generates earnings from the capital employed in the business					
Debt-Equity Ratio (times)		Debt/ Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers					
Net fixed asset turnover ratio (times)		Net fixed asset turnover ratio is indicator of the efficiency with which our company is able to leverage its assets to generate revenue from operations					
Current Ratio (times)		The current ratio is a liquidity ratio that measures our company's ability to pay short-term obligations or those due within one year					
Net profit ratio (%)		Net Profit Margin (also known as "Profit Margin" or "Net Profit Margin Ratio") is a financial ratio used to calculate the percentage of profit our company produces from its total revenue					
ROCE (%)		ROCE provides how efficiently our Company generates earnings from the capital employed in the business.					

Set forth below are the details of comparison of key performance of indicators with our listed industry peers:

(₹ In Lakhs, otherwise mentioned)

Key Performance Indicators	Leo Dryfruits & Spices Trading Limited			Jetmall Spices and Masala Limited			HOAC Foods India Limited			Madhusudan Masala Ltd		
	As at and for Fiscal			As at and for Fiscal			As at and for Fiscal			As at and for Fiscal		
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022
Revenue from operations ⁽¹⁾	6,216.59	3,643.96	526.54	131.17	363.68	300.86	1,562.94	1,210.09	1,080.38	16,221.98	12,721.60	2,816.95
EBITDA ⁽²⁾	1,113.16	620.09	11.02	10.99	11.06	(1.55)	181.71	114.77	52.66	1,732.01	1,138.93	118.16
EBITDA Margin ⁽³⁾	17.91%	17.02%	2.05%	8.38%	3.04%	-0.52%	11.63%	9.48%	4.87%	10.68%	8.95%	4.19%
PAT	663.69	363.46	7.90	4.29	2.95	0.83	102.35	50.47	26.04	919.73	575.45	48.37
PAT Margin ⁽⁴⁾	10.68%	9.97%	1.50%	3.27%	0.28%	6.55%	4.17%	2.41%	5.67%	4.52%	1.72%	

Notes:

- (1) Revenue from operation means revenue from sale of products.
- (2) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses.
- (3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations.
- (4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations.
- (5) Financial information for Leo Dryfruits & Spices Trading Limited is derived from the Restated Financial Statements.
- (6) All the financial information for listed industry peers mentioned above is on a standalone basis and is sourced from the annual reports as available of the respective company for the year ended March 31, 2024, March 31, 2023 and March 31, 2022 submitted to stock exchanges.
- (7) Listed peers are as identified by us on the basis of similar line of business with our Company, however not comparable with size of our Company.
- (8) Justification for Basis for Issue price
- (9) The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares

Except as mentioned below, there has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS and issuance of bonus shares), during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Red Herring Prospectus (calculated based on the pre-issue capital before such transaction(s) and excluding Bonus Issue of Shares, employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

Date of Allotment	No. of Equity Shares allotted	Face Value (₹)	Issue Price (₹)	Nature of Consideration	Nature of Allotment	Total Consideration (₹ in lakhs)
October 19, 2023	1,82,940	10/-	390/-	Other than Cash	Conversion of Loan into Equity	713.47
November 17, 2023	3,88,000	10/-	390/-	Cash	Preferential Issue	1,513.20

Weighted average cost of acquisition (WACA) Primary issuances (₹ per Equity Share)

Weighted average cost of acquisition (WACA) after giving effect of Bonus Issue (₹ per Equity Share)

- (a) The price per share of our Company based on the secondary sale / acquisition of shares (equity shares)

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue share 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 30 days.

- (b) Since there is an eligible transaction of our Company reported in (a) and (b) above in accordance with paragraph (9)(K)(4)(a) of the SEBI ICDR Regulations, the price per Equity Share of our Company based on the last five primary or secondary transactions in Equity Shares (secondary transactions where the Promoters/Promoter Group entities or Shareholders having the right to nominate director on the Board are a party to the transaction) not older than 3 years prior to the date of filing of the Red Herring Prospectus has not been computed.

d) Weighted average cost of acquisition, Issue Price

Weighted average cost of acquisition of Equity Shares based on primary/ secondary transaction(s), as disclosed in paragraph above, are set out below:

Types of transactions	Weighted average cost of acquisition (₹ per Equity Share)	Floor price (i.e. ₹ 5/-)	Cap price (i.e. ₹ 52/-)
Weighted average cost of acquisition of primary issuances as per paragraph 8(a) above	390.00	0.13	0.13
Weighted average cost of acquisition of primary issuances as per paragraph 8(a) above after giving effect of Bonus Issue	55.71	0.91	

FINANCIAL EXPRESS

FORM A
PUBLIC ANNOUNCEMENT
(Under Regulation 6 of the Insolvency and Bankruptcy Board of India
(Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

**FOR THE ATTENTION OF THE CREDITORS OF
UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED**

RELEVANT PARTICULARS

1. Name of corporate debtor	UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED
2. Date of incorporation of corporate debtor	29/07/2009
3. Authority under which corporate debtor is incorporated / registered	RoC Chennai
4. Corporate Identity No./ Limited Liability Identification No. of corporate debtor	L28111TN2009PTC072418
5. Address of the registered office and principal office (if any) of corporate debtor	New No. 4, (Old No.9) Flat No. A, Big Street Kilpauk Garden Colony, Kilpauk Chennai, Tamil Nadu - 600010
6. Insolvency commencement date in respect of corporate debtor	18.12.2024 (Copy of order uploaded on website on 21.12.2024)
7. Estimated date of closure of insolvency resolution process	16.06.2025
8. Name and registration number of the insolvency professional acting as interim resolution professional	Ramela Rangasamy IBB/PA-002/PA00506/2017-2018/11700
9. Address and e-mail of the interim resolution professional, as registered with the Board	46, Arya Harmony Apartment, Police Kandasamy Street, Olympia, Ramarathnapuram, Colombo Tamil Nadu - 641045 Email: ram.jai@yahoo.com
10. Address and e-mail to be used for correspondence with the interim resolution professional	AAA House, 64, Okha Industrial Estate, Okha Phase III, Near Modi Mill, New Delhi-110020 Email: unitedsteelbuilding.lc@gmail.com
11. Last date for submission of claims	04.01.2025
12. Closes of creditors, if any, under clause (b) of sub-section (6A) of section 21, ascertained by the interim resolution professional	Not Applicable
13. Names of Insolvency Professionals identified to act as Authorised Representative of creditors in a class (Three names for each class)	Not Applicable
14. (a) Relevant Forms and (b) Details of authorized representatives are available at:	Weblink: https://ibb.gov.in/home/downloads (b) Not Applicable

Notice is hereby given that the National Company Law Tribunal, Chennai Division Bench Court has ordered the commencement of a Corporate Insolvency Resolution Process of the **UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED** on 18.12.2024 (Copy of order uploaded on website on 21.12.2024). The creditors of **UNITED STEEL BUILDING SYSTEMS PRIVATE LIMITED**, are hereby called upon to submit their claims with proof on or before 04.01.2025 to the Interim Resolution Professional at the address mentioned against entry No. 10. The financial creditors shall submit their claims with proof by electronic means only. All other creditors may submit the claims with proof in person, by post or by electronic means. Submission of false or misleading proofs of claim shall attract penalties.

Date: 24.12.2024
Place: Chennai

Ramela Rangasamy
Interim Resolution Professional
Reg. No.: IBB/PA-002/PA00506/2017-2018/11700
AFA Valid up to 31.12.2025

NOTICE

Tata Motors Limited

Registered Office: [Bombay House, 24 Homi Mody Street, Mumbai, Maharashtra, 400001]

NOTICE is hereby given that the certificate[s] for the undermentioned securities of the Company has/have been lost/misplaced and the holder[s] of the said securities / applicant[s] has/have applied to the Company to issue duplicate certificate[s]. Any person who has a claim in respect of the said securities should lodge such claim with the Company at Registered Office, within 15 days from this date, else the Company will proceed to issue duplicate certificate[s] without further intimation.

Name[s] of holder[s] and Jt. holder[s], if any]	Kind of Securities and face value	No. of Securities	Distinctive number[s]
PRONATI GHOSH	Equity and face value-Rs.2	640	38366611-38367250
Mumbai, Maharashtra	24-12-2024	Pronati Ghosh	
[Place]	[Date]	[Name(s) of holder(s) / Applicant(s)]	

CORDS® Cords Cable Industries Limited

Registered Office: 94, 1st Floor, Shambhu Dayal Bagh Marg, Near Okhla Industrial Area Phase-III, Old Ishwar Nagar, New Delhi-110020
Tel: 011-40551200 * Fax: 011-20887232 * E-mail: coil@cordscable.com
website: www.cordscable.com * CIN: L74999DL1991PLC046092

NOTICE

Pursuant to the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015 and Company's Code for prevention of Insider Trading, the Trading Window for dealing in the Securities of the Company shall remain closed from Wednesday, 1st January, 2025 for the Directors, Designated Employees, Insiders and their immediate relatives till 48 hours after the un-audited Financial Results for the 3rd quarter/ 9 months ended on 31st December, 2024 is made public.

Accordingly, all designated persons, Directors, promoters, persons acting in concert, employees of the Company along with their respective immediate relatives, persons having contractual and fiduciary relation with the Company including but not limited to Auditors, accountancy firm, law firms, analysts, consultants, etc., assisting or advising the Company, shall not involve in any transaction for dealing/trading in the securities of the Company during the period when Trading Window is closed.

By Order of Board of Directors
For Cords Cable Industries Limited
Sd/-
Place: New Delhi
Date: December 23rd, 2024
Garima Pant
Company Secretary



FRANKLIN TEMPLETON

Franklin Templeton Mutual Fund

Registered Office: One International Center, Tower 2, 12th and 13th Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai 400013

Income Distribution cum capital withdrawal (IDCW) in Franklin India Pension Plan

The Trustees of Franklin Templeton Mutual Fund have decided to distribute the following Income Distribution cum capital withdrawal (IDCW):

Name of the Schemes / Plans / Options	Face Value per Unit (₹)	Amount of IDCW per Unit* (₹)	NAV per Unit as on December 20, 2024 (₹)
Franklin India Pension Plan (FIPEP)			
FIPEP – IDCW Plan	10.00	1.550	18.93
FIPEP – IDCW Plan - Direct		1.800	20.9088

The Record Date for the same will be December 27, 2024 (Friday). If in case the Record Date falls on a non-Business Day, the immediately following Business Day shall be the Record Date. All the Unitholders / Beneficial Owners of the IDCW plan / option of the scheme whose names appear in the records of Registrar / Depositories as on the Record Date shall be entitled to receive IDCW. The investors in the IDCW re-investment plan/option will be allotted units for the IDCW amount at the NAV of next Business Day after the Record Date.

Please note that the IDCW payout shall be subject to the availability of distributable surplus and if the available distributable surplus as on the record date is lower than the aforementioned IDCW rate, then the available distributable surplus shall be paid out. The payout shall be subject to tax deducted at source i.e. TDS, as applicable.

Pursuant to payment of IDCW, the NAV of the scheme would fall to the extent of payout and statutory levy (if applicable).

For Franklin Templeton Asset Management (India) Pvt. Ltd.
(Investment Manager of Franklin Templeton Mutual Fund)

Sd/-

Authorized Signatory

Date: December 23, 2024

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

(Continued from previous page...)

Return on capital employed (%) ⁽¹⁾	6.26%	33.52%	41.57%	2.98%
Debt-Equity Ratio (times) ⁽²⁾	0.47	0.27	3.07	4.40
Current Ratio (times) ⁽³⁾	2.01	2.64	1.47	1.77
Net profit ratio (%) ⁽⁴⁾	10.47	10.68	9.97	1.50
EPS ⁽⁵⁾	1.43	5.21	4.01	0.10

* As certified by Peer review Auditor, M/s A Y & Company, Chartered Accountants by way of their certificate dated December 16, 2024.

Notes:

- (1) Revenue from operation means revenue from sale of our products
- (2) EBITDA is calculated as Profit before tax + Depreciation + Finance Costs – Other Income
- (3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- (4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations
- (5) Return on Equity is calculated by comparing the proportion of net income against the amount of average shareholder equity
- (6) Return on Capital Employed is calculated as follows: Profit before tax + Finance Costs – Other Income (EBIT) divided by (Tangible Net Worth + Total Debt + Deferred Tax Liabilities)
- (7) Debt to Equity ratio is calculated as Total Debt divided by equity
- (8) Current Ratio is calculated by dividing Current Assets to Current Liabilities
- (9) Net profit ratio is calculated by dividing Net Profit to Revenue from Operations
- (10) Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Explanations for the certain financial data based on Restated Financial Statements

Key Financial Performance	Explanations
Financial KPIs	
Revenue from Operations	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps to assess the overall financial performance of our Company and volume of our business
EBITDA	EBITDA provides information regarding the operational efficiency of the business
EBITDA Margin	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business
PAT	Profit after tax provides information regarding the overall profitability of the business
PAT Margin (%)	PAT Margin (%) is an indicator of the overall profitability and financial performance of the business
Return on equity (%)	Return on equity (ROE) provides how efficiently our company generates profits from shareholders' funds
Return on capital employed (%)	Return on capital employed provides how efficiently our Company generates earnings from the capital employed in the business
Debt-Equity Ratio (times)	Debt / Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers
Net fixed asset turnover ratio (times)	Net fixed asset turnover ratio is indicator of the efficiency with which our company is able to leverage its assets to generate revenue from operations
Current Ratio (times)	The current ratio is a liquidity ratio that measures our company's ability to pay short-term obligations or those due within one year
Net profit ratio (%)	Net Profit Margin (also known as "Profit Margin" or "Net Profit Margin Ratio") is a financial ratio used to calculate the percentage of profit our company produces from its total revenue
ROCE (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.

Set forth below are the details of comparison of key performance of indicators with our listed industry peers:

(₹ In Lakhs, otherwise mentioned)

Key Performance Indicators	Leo Dryfruits & Spices Trading Limited			Jetmall Spices and Masala Limited			HOAC Foods India Limited			Madhusudan Masala Ltd		
	As at and for Fiscal			As at and for Fiscal			As at and for Fiscal			As at and for Fiscal		
2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	
Revenue from operations ⁽¹⁾	6,216.59	3,643.96	526.54	131.17	363.68	300.86	1,562.94	1,210.09	1,080.38	16,221.98	12,721.60	2,816.95
EBITDA ⁽²⁾	1,113.16	620.09	11.02	10.99	11.06	(1.55)	181.71	114.77	52.66	1,732.01	1,138.93	118.16
EBITDA Margin ⁽³⁾	17.91%	17.02%	2.05%	8.38%	3.04%	-0.52%	11.63%	9.48%	4.87%	10.68%	8.95%	4.19%
PAT	663.69	363.46	7.90	4.29	29.25	0.83	102.35	50.47	26.04	919.73	575.45	48.37
PAT Margin ⁽⁴⁾	10.68%	9.97%	1.50%	3.27%	8.04%	0.28%	6.55%	4.17%	2.41%	5.67%	4.52%	1.72%

Notes:

- (1) Revenue from operation means revenue from sale of products.
- (2) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses.
- (3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations.
- (4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations.
- (5) Financial information for Leo Dryfruits & Spices Trading Limited is derived from the Restated Financial Statements.

(6) All the financial information for listed industry peers mentioned above is on a standalone basis and is sourced from the annual reports as available of the respective company for the year ended March 31, 2024, March 31, 2023 and March 31, 2022 submitted to stock exchanges.

(7) Listed peers are as identified by us on the basis of similar line of business with our Company, however not comparable with size of our Company.

8. Justification for Basis for Issue price

a) The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares

Except as mentioned below, there has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS and issuance of bonus shares), during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Red Herring Prospectus (calculated based on the pre-issue capital before such transaction/s and excluding Bonus Issue of Shares, employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

b) The price per share of our Company based on the secondary sale / acquisition of shares (equity shares)

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus

