

FINANCIAL INFORMATION OF YEW CONSULTANCY SERVICES PRIVATE LIMITED

As per the SEBI (ICDR) Regulations, 2018, for the purpose of identification of Group Companies, our Company has considered those companies as our Group companies with which there were related party transactions as per the Restated Financial Statements of our Company in any of the last three financial years and other Companies as considered material by our Board. Further, pursuant to a resolution of our Board dated September 01, 2024 for the purpose of disclosure in relation to Group companies in connection with the Offer, a company shall be considered material and disclosed as a Group company if such company fulfills both the below mentioned conditions: -

- a) the companies with which there were related party transactions (in accordance with AS-18), as disclosed in the Restated Financial Statements ("**Restated Financial Statements**"); and
- b) if such company fulfills both the below mentioned conditions: -
 - i. Such company that forms part of the Promoter Group of the Company in terms of Regulation 2(1) (pp) of the SEBI(ICDR)Regulations; and
 - ii. The Company has entered into one or more transactions with such company in preceding fiscal or audit period as the case may be exceeding 10.00% of total revenue of the Company as per Restated Financial Statements.

Based on the above, the following Companies are identified as our Group Companies: -

1. Sri Gayatri Green Power Private Limited (Formerly known as Integrum Energy Private Limited)
2. Yew Consultancy Services Private Limited

In accordance with the SEBI ICDR Regulations, certain financial information in relation to our Group Companies for the previous three financial years, extracted from its audited financial statements (as applicable) is available below.

The Audited Financial Information of "Yew Consultancy Services Private Limited" for the preceding three years are as under:

Particulars	2021-2022	2022-2023	2023-2024
Share Capital			
Reserves (excluding revaluation Reserve)			
Sales*			
Profit After Tax			
Earnings Per Share			
Diluted Earnings Per Share			
Net Asset Value			

*the value of the sales represents the value of revenue from operations.