

SECTION XI: FINANCIAL INFORMATION WITH RESPECT TO GROUP COMPANIES/ ENTITIES

The definition of “Group Companies” pursuant to the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, to include companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed, as covered under the applicable accounting standards and also other companies as are considered material by the Board.

Pursuant to a Board resolution dated July 16, 2024 our Board has identified companies with which there were related party transactions, during the period for which financial information is disclosed and formulated a policy pursuant to Board resolution date July 18, 2024 to identify other companies which are considered material to be identified as group companies, pursuant to which the following entities are identified as Group Companies of our Company:

1. Nisus Fincorp Private Limited

Except as stated above, there are no companies falling under definition of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 which are to be identified as group companies.

As per sub clause A of Clause 13 of Schedule VI of SEBI (ICDR) Regulations, 2018, we are providing the financial information of our group companies.

1. Nisus Fincorp Private Limited (“NFPL”)

Financial Performance

The brief financial details of NFPL derived from its financial statements for audited financial statements for the period ending 31st January 2024, FY 2023, 2022, 2021 are set forth below:

(₹ In Lakhs except per share)

| Particulars | For the Financial Year Ended on | | | |
|--|---------------------------------|----------------|----------------|----------------|
| | January 31, 2024 | March 31, 2023 | March 31, 2022 | March 31, 2021 |
| Equity Share Capital | 210.00 | 210.00 | 210.00 | 210.00 |
| Other Equity | 24.74 | 21.10 | 15.59 | 6.12 |
| Net worth | 234.74 | 231.10 | 225.59 | 216.12 |
| Revenue from operation | 51.03 | 45.82 | 24.95 | 11.00 |
| Profit / (Loss) after tax | 3.65 | 5.43 | 9.47 | 1.13 |
| Earnings per Share (face value of ₹ 10 each) (Basis & Diluted) | 0.17 | 0.26 | 0.45 | 0.05 |
| Net Asset value per share (₹) * | 11.18 | 11.00 | 10.74 | 10.29 |

*NAV per share has been calculated by dividing the Net Asset Value of the company by the outstanding shares for the respective year.

For NISUS FINANCE SERVICES CO LIMITED



Amit Anil Goenka
Managing Director
(DIN: 02778565)



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