

INFORMATION WITH RESPECT TO GROUP COMPANIES

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 27, 2023 for the purpose of disclosure in relation to Group companies in connection with the Issue, a company shall be considered material and disclosed as a Group companies if such company fulfills both the below mentioned conditions: -

- i. Such company that forms part of the Promoter Group of our Company in terms of Regulation 2(1) (pp) of the SEBI (ICDR) Regulations; and
- ii. Our Company has entered into one or more transactions with such company in any of the last three financial years and stub period as the case of the company as per Restated Financial Statements.

Based on the above, the below mentioned companies are identified as our Group Companies: -

1. U.T. Electronics Private Limited
2. Hometech Smartvalue Private Limited
3. Anukirti Leasing and Exports 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 mentioned below.

HOMETECH SMARTVALUE PRIVATE LIMITED

The Audited Financial Information of “**Hometech Smartvalue Private Limited**” for the preceding three years are as under:

Particulars	2020-2021	2021-2022	2022-2023
Share Capital	6000000	6000000	6000.00
Reserves (excluding revaluation Reserve)	(22753709)	(31647983)	(31654.24)
Sales*	32979222	32099872	(1.62)
Profit After Tax	(5048671)	(8894274)	(6.26)
Earnings Per Share	(8.41)	(15)	(0.00)
Diluted Earnings Per Share	(8.41)	(15)	(0.00)
Net Asset Value	(27.92)	(42.75)	(42.76)

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