

The relevant additional information already submitted to NSE (as applicable) as per **Annexure M** of Exchange Checklist is uploaded on the Website of the Company and be accessed at the web link <https://www.jklakshmicement.com/scheme-of-arrangement/>

S. No.	Particulars	Yes/ No/ Not Applicable	Remarks	Annexure
1.	Apportionment of losses of the listed company among the companies involved in the scheme.	No	There are no carried forward Losses in Profit & Loss Account and Balance Sheet as at 31st March 2024. However, in Amalgamating Company 1, loss of Rs. 10.24 Crores for Quarter ended 30th June 2024 has been adjusted against cumulative retained earnings.	
2.	Details of assets, liabilities, revenue and net worth of the companies involved in the scheme, both pre and post scheme of arrangement, along with a write up on the history of the demerged undertaking/Transferor Company certified by Chartered Accountant (CA).	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
3.	Any type of arrangement or agreement between the demerged company/resulting company/merged/amalgamated company/ creditors / shareholders / promoters / directors/etc., which may have any implications on the scheme of arrangement as well as on the shareholders of listed entity.	No	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	

S. No.	Particulars	Yes/ No/ Not Applicable	Remarks	Annexure
4.	Reasons along with relevant provisions of Companies Act, 2013 or applicable laws for proposed utilization of reserves viz. Capital Reserve, Capital Redemption Reserve, Securities premium, as a free reserve, certified by CA.	Not Applicable	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
5.	Built up for reserves viz. Capital Reserve, Capital Redemption Reserve, Securities premium, certified by CA.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
6.	Nature of reserves viz. Capital Reserve, Capital Redemption Reserve, whether they are notional and/or unrealized, certified by CA.	No	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
7.	The built up of the accumulated losses over the years, certified by CA.	No	There are no - accumulated losses.	
8.	Relevant sections of Companies Act, 2013 and applicable Indian Accounting Standards and Accounting treatment, certified by CA.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
9.	Details of shareholding of companies involved in the scheme at each stage, in case of composite scheme.	Yes	There are only two stages in the Scheme i.e. Pre and Post Amalgamation & Arrangements Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
10.	Whether the Board of unlisted company has taken the decision regarding issuance of Bonus shares. If yes provide the details thereof. If not, provide the reasons thereof.	No	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	

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11.	List of comparable companies considered for comparable companies' multiple method.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ as Annexure IX.	
12.	Share Capital built-up in case of scheme of arrangement involving unlisted entity/entities, certified by CA.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ .	
13.	Any action taken/pending by Govt./Regulatory body/Agency against all the entities involved in the scheme.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ .	
14.	Comparison of revenue and net worth of demerged undertaking with the total revenue and net worth of the listed entity in last three financial years.	Not Applicable	-	-
15.	Detailed rationale for arriving at the swap ratio for issuance of shares as proposed in the draft scheme of arrangement by the Board of Directors of the listed company.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ .	
16.	In case of Demerger, basis for division of assets and liabilities between divisions of Demerged entity.	Not Applicable	-	-
17.	How the scheme will be beneficial to public shareholders of the Listed entity and details of change in value of public shareholders pre and post scheme of arrangement.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ .	
18.	Tax/other liability/benefit arising to the entities involved in the scheme, if any.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/ .	

S. No.	Particulars	Yes/ No/ Not Applicable	Remarks	Annexure
19.	Revenue, PAT and EBIDTA (in value and percentage terms) details of entities involved in the scheme for all the number of years considered for valuation. Reasons justifying the EBIDTA/PAT margin considered in the valuation report.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
20.	Confirmation from valuer that the valuation done in the scheme is in accordance with applicable valuation standards.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
21.	Confirmation from Company that the scheme is in compliance with the applicable securities laws.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
22.	Confirmation that the arrangement proposed in the scheme is yet to be executed.	Yes	Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	
23.	Graphical Presentation of Scheme		Kindly refer the Documents uploaded at the website of the Company at the weblink: https://www.jklakshmicement.com/scheme-of-arrangement/	