

KAUSHIK SHAHUKAR & CO

CHARTERED ACCOUNTANTS

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ANNEXURE-II



TO WHOM SO EVER IT MAY CONCERN

We, Kaushik Shahukar & Co. Chartered Accountants, have verified the records and books of **JK Lakshmi Cement Ltd (the Company)** having its registered office at Jaykaypuram, Basantgarh, Dist. Sirohi, Rajasthan -307019, made available to us and based on information and explanation made available, we certify that the built-up of Reserves viz. Capital Reserve, Capital Redemption Reserve & Securities Premium of the company is attached herewith.

We further certify that the:

- (a) Securities Premium – Received as Premium on Equity Share – Not Notional & Realized;
- (b) Capital Redemption Reserve – Created out of P & L A/c. - Not Notional & Realized

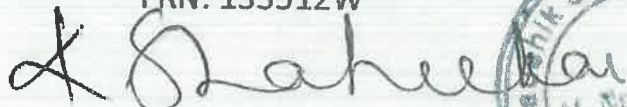
Further, no aforesaid Reserves are proposed to be utilized by the Company in the Composite Scheme of Amalgamation and Arrangement amongst JK Lakshmi Cement Ltd, Udaipur Cement Works Ltd., Hansdeep Industries & Trading Company Ltd. and Hidrive Developers & Industries Private Ltd. ('Scheme')

This Certificate is being issued on the request of the management for the purpose of filing the scheme with the stock exchanges.

For Kaushik Shahukar & Co

Chartered Accountants

FRN: 133512W



Proprietor

Membership No. 115868



Place: Mumbai

Date: 06-August-2024

UDIN : 24115868BJZYKI7184

(Rs. In Crore)

S.No.	Year	Securities Premium	Capital Reserve	Capital Redemption Reserve
1	As on 1st April 1998	371.65	0.74	23.30
2	1998-99	-4.29	-	-
3	01/04/1999- 30th Sep 2000	-283.21	-	-
4	Oct 2000-Sep 2001	-0.94	-	-
5	Oct 2001-Sep 2003	-0.94	-	-
6	Oct 2003- Mar'2004	-1.25	-	-
7	April'2004 - March 2005	-	-	-
8	2005-06	-30.79	-	-
9	2006-07	30.83	-	-
10	2007-08	35.73	-	-
11	2008-09	-	-	-
12	2009-10	-	-	-
13	2010-11	-	-	-
14	2011-12	-0.05	-	-
15	2012-13	-28.09	-	2.34
16	2013-14	-	-	-
17	2014-15	-	-	-
18	2015-16	-	-	-
19	2016-17	-	-0.74	-
20	2017-18	-	-	-
21	2018-19	-	-	-
22	2019-20	-	-	-
23	2020-21	-	-	-
24	2021-22	-	-	-
25	2022-23	-	-	-
26	2023-24	-	-	-
	Total as on 31/03/2024	88.65	-	25.64

