

SCHEDULE VII - DISCLOSURES IN A PLACEMENT DOCUMENT
[See regulations175(2)]

- (1) Disclaimer
“The preliminary placement document and placement document relates to an issue made to qualified institutional buyers under Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and that no offer is being made to the public or any other class of investors.”
- (2) Glossary of terms/abbreviations

- (3) Lead manager(s) and other advisors
- (4) Summary of the issue and the eligible security
- (5) Risk factors
- (6) Market prices:
 - (a) high, low and average market prices of the equity shares of the issuer during the preceding three years;
 - (b) monthly high and low prices for the six-month period preceding the date of filing of the preliminary placement document/placement document;
 - (c) number of equity shares traded on the days when high and low prices were recorded in the relevant stock exchange during period of (a) and (b) above, and total volume traded on those dates; (stock market data referred to above shall be shown separately for periods marked by a change in capital structure, with such period commencing from the date the concerned stock exchange recognizes the change in the capital structure (e.g., when the equity shares have become ex-rights or ex-bonus)
 - (d) market price immediately after the date on which the resolution of the board of directors approving the issue was approved
 - (e) volume of securities traded in each month during the six-month period preceding the date on which the preliminary placement document / placement document is filed with Registrar of Companies; (along with high, low and average prices of shares of the issuer, details relating to volume of business transacted should also be stated for respective periods.)
- (7) Use of proceeds:
 - (a) purpose of the placement;
 - (b) break-up of the cost of the project for which the money is being raised;
 - (c) means of financing for the project;
 - (d) proposed deployment status of the proceeds at each stage of the project.
- (8) Capitalization statement
- (9) Dividends in the preceding three years prior to the date of the placement document.
- (10) Selected financial and other information
- (11) The audited consolidated or unconsolidated financial statements, as applicable prepared in accordance with applicable accounting standards for the last three financial years. In addition, latest reviewed financials disclosed to the stock exchange.
 - a) Report of statutory auditor's on the financial statements included in the preliminary placement document/placement document.
 - b) Balance sheets
 - c) Statements of income
 - d) Schedules to accounts
 - e) Statements of changes in stockholders' equity
 - f) Statements of cash flows
 - g) Statement of accounting policies
 - h) Notes to financial statements
 - i) Statement relating to subsidiary companies (in case of unconsolidated financial statements)
- (12) Management's discussion and analysis of financial condition and results of operations
- (13) Industry description
- (14) Business description
- (15) Organizational structure
- (16) Board of directors and senior management
- (17) Latest shareholding pattern as submitted to the stock exchange(s)
- (18) Taxation aspects relating to the eligible securities

- (19) Legal proceedings to be disclosed in accordance with the materiality policy framed under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- (20) Auditors
- (21) General information
- (22) Such other information as is material and appropriate to enable investors to make an informed investment decision.
- (23) Disclosures pertaining to wilful defaulters: If the issuer or any of its promoter or director has been declared as a wilful defaulter in the last ten years, it shall make the following disclosures with respect to each such person separately:
 - (a) Name of the person declared as a wilful defaulter;
 - (b) Name of the bank declaring the person as a wilful defaulter;
 - (c) Year in which the person was declared as a wilful defaulter;
 - (d) Outstanding amount when the person was declared as a wilful defaulter;
 - (e) Steps taken, if any, by the person for removal of its name from the list of wilful defaulters;
 - (f) Other disclosures, as deemed fit by the issuer, in order to enable investors to take an informed decision;
 - (g) Any other disclosure as specified by the Board.