

CERTIFICATE ON SHARE CAPITAL BUILD-UP

Date: 15-07-2026

The Board of Directors
Lohia Corp Limited
D-3/A, Panki Industrial Estate
Ratan Lal Nagar
Kanpur 208 022
Uttar Pradesh, India

Equirus Capital Limited (formerly known as
Equirus Capital Private Limited) ("Equirus")
Unit No. 2601B, 26th Floor, A Wing
Marathon Futurex, Mafatlal Mills Compound
N M Joshi Marg, Lower Parel
Mumbai 400 013
Maharashtra, India

Motilal Oswal Investment Advisors Limited
("Motilal Oswal")
Motilal Oswal Tower
Rahimtullah Sayani Road
Opposite Parel ST Depot, Prabhadevi
Mumbai 400 025
Maharashtra, India

(Equirus and Motilal Oswal, collectively, the "Lead Managers", and individually, a "Lead Manager")

Dear Ladies and Gentlemen,

Re: Proposed initial public offering of equity shares of face value ₹1 each (the "Equity Shares") of Lohia Corp Limited (the "Company", and such initial public offering, the "Offer")

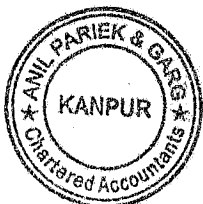
We, Anil Pariek and Garg, Chartered Accountants (Firm Registration No. 001676C), an independent firm of chartered accountants, have been appointed by the Company in terms of the engagement letter dated 01 July 2025 as the independent chartered accountants in relation to the Offer.

We have been informed that the Company has filed the draft red herring prospectus (the "DRHP") of the Company dated August 12, 2025 with the Securities and Exchange Board of India (the "SEBI"), and the stock exchanges where the Equity Shares are proposed to be listed (together, the "Stock Exchanges") and proposes to file the red herring prospectus (the "RHP") and the prospectus (the "Prospectus") with the Registrar of Companies, Uttar Pradesh-I at Kanpur (the "RoC") and thereafter file with the SEBI and the Stock Exchanges and in any other materials or documents in relation to the Offer (collectively, the "Offer Documents", and each individually, an "Offer Document").

We have been requested to confirm certain details in connection with (i) the build-up of the Equity Share capital of the Company, and (ii) the details of the secondary transactions of the Equity Shares undertaken by the Promoters, members of the Promoter Group and the Selling Shareholders, each of which is proposed to be included in the Offer Documents.

In this regard, we have performed the following procedures:

- (i) Obtained the list of promoters, as defined under Regulation 2(1)(oo) of the SEBI ICDR Regulations ("Promoters"), the list of selling shareholder(s) as defined under Regulation 2(1)(bbb) of the I SEBI ICDR Regulations ("Selling Shareholders"), the list of the promoter group as defined under Regulation 2(1)(pp) of the SEBI ICDR Regulations ("Promoter Group"), from the management of the Company; and
- (ii) Reviewed the following documents:
 - (a) Form PAS-3 pursuant to Section 39(4) of the Companies Act, 2013, as amended, and Rule 12 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended (for allotments since



June 5, 2023);

- (b) Form SH-7 pursuant to Section 64(1) of the Companies Act, 2013, as amended and Rule 15 of the Companies (Share Capital and Debenture Rules), 2014, as amended;
- (c) share allotments and share transfer registers of the Company;
- (d) bank account statements for receipt of funds in relation to any issuances by the Company;
- (e) the beneficiary position statements of the Equity Shares of the Company, as on July 10, 2026, July 09, 2026, July 11, 2025 and July 12, 2024;
- (f) share transfer forms, demat transfer statements, depository instruction slips, register of members and other documents as were deemed relevant.

According to the above and the information and representations provided and explanations given to us, we hereby certify that (i) the information in connection with the build-up of the Equity Share capital of the Company as set out in **Annexure A**, (ii) the information in connection with the secondary transactions of the Equity Shares undertaken by the Promoters, members of the Promoter Group and the Selling Shareholders as set out in **Annexure B**, (iii) the information in connection with the shareholders of the Company holding 1% or more of the paid-up Equity Share capital of the Company as set out in **Annexure C**, (iv) the information in connection with the pre-Offer shareholding as at the date of the DRHP and post-offer shareholding of the promoter, members of the promoter group and the additional top 10 shareholders of the Company as at the date of allotment as set out in **Annexure D**, and (v) the information in connection with the equity and preference share capital of LTS Holdings Private Limited (*formerly known as Lohia Trade Services Private Limited*) ("**LHPL**" or the "**Demerged Company**") as set out in **Annexure E**, are true, correct, complete and accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

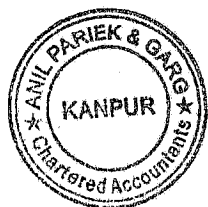
We conducted our examination for this certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes (the "**Guidance Note**") issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

We confirm that we will immediately inform any changes in writing in the above information to the Company and the Lead Managers until the commencement of trading of Equity Shares pursuant to the Offer. In the absence of any such communication from us, the information provided in this certificate should be considered as updated information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This certificate is for the information relating to, and inclusion (in part or full) in, the Offer Documents, and may be relied upon by the Company, the Lead Managers and their respective affiliates and the legal advisors to each of the Company and the Lead Managers. We hereby consent to the submission of this certificate as may be necessary to the SEBI, the RoC, the Stock Exchanges and any other statutory or regulatory authority and/or for the records to be maintained by the Lead Managers and in accordance with applicable law. We also consent to this certificate being disclosed by the Lead Managers, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We also consent to the inclusion of this certificate as a part of "*Material Contracts and Documents for Inspection*" in connection with the Offer, which will be available to public for inspection, including on the website of the Company, from date of the filing of the RHP until the Bid/ Offer Closing Date.

All capitalized terms used but not defined herein shall have the same meaning as is ascribed to them in the Offer Documents.



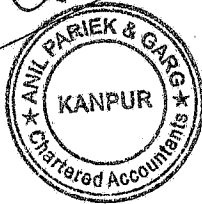
ANIL PARIEK & GARG
Chartered Accountants

33, Anand Bazaar,
Swaroop Nagar,
Kanpur, 208 002
Mob No.: 9839911907,
8853170720
E-Mail: apg2002@gmail.com

Yours faithfully,

For and on behalf of
Anil Pariek and Garg, Chartered Accountants
Firm Registration Number: 01676C

Name: Hemant Kumar Pariek
Designation: Partner
Membership Number: 070250



Date: 15.07.2026

Place: Kanpur

UDIN. 26070250 VNJQOV3245

cc:

Legal Counsel to the Lead Managers as to Indian Law **Legal Counsel to the Lead Managers as to U.S. Law**

S&R Associates
One World Center, 1403 Tower 2 B
841 Senapati Bapat Marg
Lower Parel, Mumbai 400 013
Maharashtra, India

Hogan Lovells (Middle East) LLP
Al Fattan Currency House, Tower 2
19th Floor, Dubai International Financial Centre
Dubai, United Arab Emirates

Legal Counsel to the Company as to Indian Law

Cyril Amarchand Mangaldas
Level 1 and Level 2, Max Towers
Plot No. C-001/ A, Sector 16 B
Gautam Buddha Nagar
Noida 201 301
Uttar Pradesh, India

Annexure A

A. Build-up of Equity Share Capital

Date of allotment of equity shares	Number of equity shares allotted	Details of allottees		Face value per equity share (in ₹)	Issue price per equity share (in ₹)	Nature of consideration	Reason for/ Nature of allotment	Cumulative number of equity shares	Cumulative paid-up equity share capital (in ₹)
June 5, 2023 [#]	10,000	Name of allottee/ shareholder	Number of equity shares	10.00	10.00	Cash	Initial subscription to the Memorandum of Association of the Company	10,000	100,000.00
		Anupam Agarwal	2,000						
		Alok Saxena	2,000						
		Kamal Kumar Kejriwal	2,000						
		Nem Chand Sharma	2,000						
		Hema Singh	1,000						
		Deepali Singh	500						
		Abhay Pratap Singh	500						
Pursuant to the board resolution dated August 17, 2023 and Shareholders' resolution dated August 18, 2023, the Company sub-divided the face value of its equity shares from face value of ₹10 each to Equity Shares of face value ₹1 each. Accordingly, the cumulative number of issued, subscribed and paid-up equity shares were sub-divided from 10,000 equity shares of ₹10 each to 100,000 Equity Shares of face value of ₹1 each.									
Pursuant to the Scheme of Arrangement, upon allotment of Equity Shares of the Company to the shareholders of Demerged Company (covered below), the Equity Shares held by the erstwhile shareholders of our Company prior to the record date, i.e. June 7, 2024 ("Record Date") were cancelled with effect from the Record Date.									
June 24, 2024	105,650,000	Name of Allottee/Shareholder	Number of Equity Shares	1.00	N.A.	1 Equity Share of our Company (erstwhile KPML) having face value of ₹1 each (fully paid up) was issued for every 1 equity share of ₹1 each (fully paid up) held in Demerged Company	Allotment pursuant to Scheme of Arrangement	105,650,000	105,650,000.00
		Raj Kumar Lohia	58,602,705						
		Amit Kumar Lohia	10,617,375						
		Gaurav Lohia	10,185,000						
		Ajay Lohia	4,628,750						
		Alok Kumar Lohia	3,935,460						
		Ritu Lohia	3,842,500						
		Anurag Lohia	3,741,710						
		Shradha Lohia	3,116,000						
		Jamuna Devi Lohia	3,000,000						
		Anuja Lohia	2,955,500						
		Neela Lohia	1,025,000						



The Board in its meeting held on June 21, 2023 took note of the initial subscription to the Memorandum of Association of the Company.

The shareholding pattern of the Company prior to the Scheme of Arrangement and sub-division of equity shares from face value of ₹10 each to Equity Shares of face value of ₹1 each, is set forth in the table below*:

Sr. No.	Name of Shareholder	No. of equity shares held of face value ₹10 each	% of shareholding
(i)	Lohia Corp Limited (Demerged Company) (currently known as LTS Holdings Private Limited) [#]	9,400	94.00%
(ii)	Deepali Singh**	100	1.00%
(iii)	Alok Saxena**	100	1.00%
(iv)	Abhay Pratap Singh**	100	1.00%
(v)	Anupam Agarwal**	100	1.00%
(vi)	Hema Singh**	100	1.00%
(vii)	Kamal Kumar Kejriwal**	100	1.00%
Total		10,000	100.00%

**As nominee of Lohia Corp Limited (Demerged Company).

[#]The Demerged Company was transferred the equity shares of KPML as follows: (i) 1,900 equity shares by Anupam Agarwal, 1,900 equity shares by Kamal Kumar Kejriwal, 400 equity shares by Abhay Pratap Singh, 900 equity shares by Hema Singh, 2,000 equity shares by Nem Chand, 1,900 equity shares by Alok Saxena and (ii) 400 equity shares by Deepali Singh.



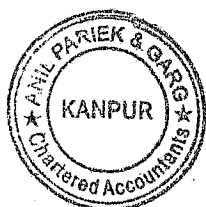
Annexure B

Secondary Transactions in Equity Shares undertaken by the Promoters, Promoter Group and Selling Shareholders

Date of transfer of Equity Shares	Number of equity shares transferred	Name of transferor	Name of transferee	Nature of consideration	Face value per equity share	Transfer price per equity share
					(₹)	(₹)
Promoters						
June 29, 2026	2,100,000	Gaurav Lohia	Rishab Kumar Lohia Memorial Trust	Transfer from Gaurav Lohia (as contribution to the Rishab Kumar Lohia Memorial Trust)	1	NA
March 30, 2026	265,000	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Raj Kumar Lohia	Cash	1	195
June 30, 2025	2,960,000	Amit Kumar Lohia	Gaurav Lohia	Gift	1	NA
February 11, 2025	190,000	Amit Kumar Lohia	RKL Holdings Private Limited	Cash	1	210
February 11, 2025	58,000	Amit Kumar Lohia	Sarjna Capfin Private Limited	Cash	1	210
February 11, 2025	142,000	Amit Kumar Lohia	BNPR-A Holdings Private Limited (formerly known as BNPR-A Realities Private Limited)	Cash	1	210
February 11, 2025	110,000	Amit Kumar Lohia	KLPR-B Holdings Private Limited (formerly known as KLPR-B Realities Private Limited)	Cash	1	210
Selling Shareholders						
July 08, 2026	1,173,000	Anurag Lohia	Rishab Kumar Lohia Memorial Trust	Transfer from Anurag Lohia (as contribution to the Rishab Kumar Lohia Memorial Trust)	1	NA
July 06, 2026	928,000	Anuja Lohia	Rishab Kumar Lohia Memorial Trust	Transfer from Anuja Lohia (as contribution to the Rishab Kumar Lohia Memorial Trust)	1	NA
July 14, 2025	3,000,000 @	(Late) Jamuna Devi Lohia	Anurag Lohia (nominee of Late Jamuna Devi Lohia)	-	1	-
March 24,	190,000	Ritu Lohia*	Lohia Filament Machines Private Limited (formerly	Cash	1	210



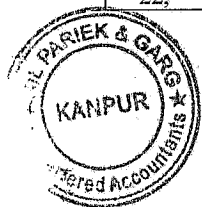
Date of transfer of Equity Shares	Number of equity shares transferred	Name of transferor	Name of transferee	Nature of consideration	Face value per equity share (₹)	Transfer price per equity share (₹)
2025			<i>known as Lohia Filament Machines Limited)</i>			
February 11, 2025	95,000	Ritu Lohia*	KPR-C Holdings Private Limited (formerly known as KPR-C Realities Private Limited)	Cash	1	210
February 11, 2025	30,000	Ritu Lohia*	Sarjna Capfin Private Limited	Cash	1	210
February 11, 2025	185,000	Ritu Lohia*	BNPR-B Holdings Private Limited (formerly known as BNPR-B Realities Private Limited)	Cash	1	210
November 13, 2024	1,164,000	Alok Kumar Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	180
November 29, 2024	600,000	Alok Kumar Lohia	Radhika Lohia	Gift	1	N.A.
June 17, 2025	236,100	Anurag Lohia	Siddharth Lohia	Gift	1	N.A.
June 26, 2025	960,000	Anurag Lohia	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)	Cash	1	180
November 29, 2024	794,150	Anuja Lohia	Anvi Lohia	Gift	1	N.A.
December 04, 2024	148,450	Anuja Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Limited)	Cash	1	180
Promoter Group						
June 24, 2026	1,000,000	Neela Lohia	Mansi Lohia	Gift	1	NA
April 6, 2026 ^s	667,878	Gopal Chandra Lohia	Garima Lohia Beneficiary Trust ^{##}	Transfer pursuant to the will of Gopal Chandra Lohia	1	NA
December 24, 2025	358,500	Lohia Filament Machines Private Limited (formerly known as Lohia Filament Machines Limited)	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)	Cash	1	210
December 24, 2025	88,000	Sarjna Capfin Private Limited	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)	Cash	1	210
November 21,	2,000,000	Estate of Jamuna Devi Lohia	Garima Lohia Beneficiary Trust ^{##}	Transfer pursuant to JDL Will	1	N.A.**



Date of transfer of Equity Shares	Number of equity shares transferred	Name of transferor	Name of transferee	Nature of consideration	Face value per equity share (₹)	Transfer price per equity share (₹)
2025						
November 24, 2025	1,000,000	Estate of Jamuna Devi Lohia	Tanya Lohia Beneficiary Trust ^{###}	Transfer pursuant to JDL Will	1	N.A.**
July 15, 2025	3,000,000 [#]	Anurag Lohia (nominee of JDL)	Estate of Jamuna Devi Lohia	Transfer to the JDL Estate Account pursuant to the JDL Will	1	-
June 30, 2025	22,500	Sarjna Capfin Private Limited	Shruti Finsec Private Limited	Cash	1	195
June 30, 2025	85,000	Sarjna Capfin Private Limited	KLPR-B Holdings Private Limited (formerly known as KLPR-B Realities Private Limited)	Cash	1	195
June 30, 2025	5,500	Sarjna Capfin Private Limited	BNPR-A Holdings Private Limited (formerly known as BNPR-A Realities Private Limited)	Cash	1	195
June 30, 2025	7,000	Sarjna Capfin Private Limited	BNPR-B Holdings Private Limited (formerly known as BNPR-B Realities Private Limited)	Cash	1	195
June 30, 2025	7,500	Sarjna Capfin Private Limited	KPR-A Holdings Private Limited (formerly known as KPR-A Realities Private Limited)	Cash	1	195
June 30, 2025	5,000	Sarjna Capfin Private Limited	KPR-C Holdings Private Limited (formerly known as KPR-C Realities Private Limited)	Cash	1	195
June 30, 2025	15,000	Sarjna Capfin Private Limited	Lohia Filament Machines Private Limited (formerly known as Lohia Filament Machines Limited)	Cash	1	195
June 30, 2025	11,500	Sarjna Capfin Private Limited	Nalini Buildcon Private Limited	Cash	1	195
June 30, 2025	5,000	Sarjna Capfin Private Limited	RKL Holdings Private Limited	Cash	1	195
June 30, 2025	72,500	Sarjna Capfin Private Limited	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)	Cash	1	195
June 30, 2025	141,000	Sarjna Capfin Private Limited	Shruti Finsec Private Limited	Cash	1	195
June 30, 2025	135,300	Sarjna Capfin Private Limited	Lohia Filament Machines Private Limited (formerly known as Lohia Filament Machines Limited)	Cash	1	195
June 30, 2025	18,200	LTS Holdings Private Limited (formerly known	Lohia Filament Machines Private Limited (formerly	Cash	1	195



Date of transfer of Equity Shares	Number of equity shares transferred	Name of transferor	Name of transferee	Nature of consideration	Face value per equity share (₹)	Transfer price per equity share (₹)
		as Lohia Trade Services Private Limited)	known as Lohia Filament Machines Limited)			
June 26, 2025	148,450	Anvi Lohia	Shruti Finsec Private Limited	Cash	1	180
June 25, 2025	149,000	Siddharth Lohia	LGS Holdings Private Limited (formerly known as Lohia Global Solutions Private Limited)	Cash	1	180
June 25, 2025	87,100	Siddharth Lohia	Shruti Finsec Private Limited	Cash	1	180
June 25, 2025	193,500	Radhika Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Limited)	Cash	1	180
June 25, 2025	406,500	Radhika Lohia	Shruti Finsec Private Limited	Cash	1	180
February 6, 2025	467,800	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Sarjna Capfin Private Limited	Cash	1	195
February 6, 2025	45,000	KPR-A Holdings Private Limited (formerly known as KPR-A Realities Private Limited)	Sarjna Capfin Private Limited	Cash	1	195
January 28, 2025	512,800	Ajay Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	195
January 28, 2025	348,630	Ajay Lohia	Nalini Buildcon Private Limited	Cash	1	195
January 28, 2025	605,170	Ajay Lohia	KPR-A Holdings Private Limited (formerly known as KPR-A Realities Private Limited)	Cash	1	195
January 28, 2025	1,815,400	Ajay Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	195
December 2, 2024	645,700	Anvi Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	180
October 22, 2024	1,996,000	Shradha Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	195
October 22,	678,872	Ajay Lohia	LTS Holdings Private Limited (formerly known as Lohia	Cash	1	195



Date of transfer of Equity Shares	Number of equity shares transferred	Name of transferor	Name of transferee	Nature of consideration	Face value per equity share	Transfer price per equity share
					(₹)	(₹)
2024			Trade Services Private Limited)			
October 23, 2024	770,000	Saumya Agarwal	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	195
October 23, 2024	350,000	Manvi Lohia	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	Cash	1	195

* Ritu Lohia is a member of the Promoter Group.

@ The Equity Shares were transmitted from the demat account of (Late) Jamuna Devi Lohia to her nominee, Anurag Lohia in accordance with the applicable law.

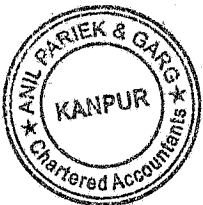
** Since the transfer is a result of the JDL Will, no consideration was required to be paid as a part of the transfer.

Vested with Amit Kumar Lohia as the executor of the JDL Will and held in the JDL Estate Account.

Equity Shares held by Amit Kumar Lohia and Raj Kumar Lohia (in the capacity of trustees of Garima Lohia Beneficiary Trust)

Equity Shares held by Amit Kumar Lohia and Raj Kumar Lohia (in the capacity of trustees of Tanya Lohia Beneficiary Trust)

\$ Pursuant to demise of Gopal Chandra Lohia, 667,878 Equity Shares were transmitted on April 2, 2026 to Amit Kumar Lohia as nominee of Gopal Chandra Lohia which were subsequently transferred to Garima Lohia Beneficiary Trust on April 6, 2026 as per will of Gopal Chandra Lohia.



ANNEXURE C

- (1) Set out below are details of the Shareholders holding 1% or more of the paid-up Equity Share capital of the Company and the number of Equity Shares held by them as at the date of this certificate:

S. No.	Name of Shareholder	Number of Equity Shares held	Face value (in ₹)	Pre- Offer Equity Share capital (in %)
1.	Raj Kumar Lohia	58,867,705	1	55.72%
2.	Gaurav Lohia	11,045,000	1	10.45%
3.	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)%	7,523,722	1	7.12%
4.	Amit Kumar Lohia	7,157,375	1	6.77%
5.	Ritu Lohia	3,342,500	1	3.16%
6.	Garima Lohia Beneficiary Trust#	2,667,878	1	2.53%
7.	Alok Kumar Lohia	2,171,460	1	2.06%
8.	Rishab Kumar Lohia Memorial Trust	4,201,000	1	3.98%
9.	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)%	1,479,000	1	1.40%
10.	Anurag Lohia	1,372,610	1	1.30%
11.	Anuja Lohia	1,084,900	1	1.03%
	Total	100,913,150		95.52%

* As per beneficiary position dated July 10, 2026.

Equity Shares held by Amit Kumar Lohia and Raj Kumar Lohia (in the capacity of trustees of Garima Lohia Beneficiary Trust).

% The beneficiary position dated July 10, 2026 does not correctly reflect the current name of this entity as it has been recently changed and the updating of the same in the records of the depository is currently pending.

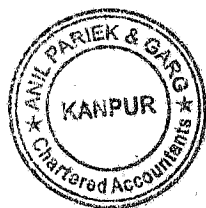
- (2) Set out below are details of the Shareholders who held 1% or more of the paid-up Equity Share capital of the Company and the number of Equity Shares held by them 10 days prior to the date of this certificate:

S. No.	Name of Shareholder	Number of Equity Shares held	Face value (in ₹)	Pre- Offer Equity Share capital (in %)
1.	Raj Kumar Lohia	58,867,705	1	55.72%
2.	Gaurav Lohia	11,045,000	1	10.45%
3.	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)%	7,523,722	1	7.12%
4.	Amit Kumar Lohia	7,157,375	1	6.77%
5.	Ritu Lohia	3,342,500	1	3.16%
6.	Garima Lohia Beneficiary Trust#	2,667,878	1	2.53%
7.	Anurag Lohia	2,545,610	1	2.41%
8.	Alok Kumar Lohia	2,171,460	1	2.06%
9.	Rishabh Kumar Lohia Memorial Trust	2,100,000	1	1.99%
10.	Anuja Lohia	2,012,900	1	1.91%
11.	Tanya Capital Private Limited (formerly known as Tanya Homes Private Limited)%	1,479,000	1	1.40%
	Total	100,913,150		95.52%

* As per beneficiary position dated July 03, 2026.

Equity Shares held by Amit Kumar Lohia and Raj Kumar Lohia (in the capacity of trustees of Garima Lohia Beneficiary Trust).

% The beneficiary position dated July 03, 2026 does not correctly reflect the current name of this entity as it has been recently changed and the updating of the same in the records of the depository is currently pending.



- (3) Set out below are details of the Shareholders who held 1% or more of the paid-up equity share capital of the Company and the number of equity shares held by them one year prior to the date of this certificate:

S. No.	Name of Shareholder	Number of Equity Shares held	Face value (In ₹)	Pre- Offer Equity Share capital (in %)
1.	Raj Kumar Lohia	58,602,705	1	55.47%
2.	Gaurav Lohia	13,145,000	1	12.44%
3.	Lohia Trade Services Limited	7,788,722	1	7.37%
4.	Amit Kumar Lohia	7,157,375	1	6.77%
5.	Ritu Lohia	3,342,500	1	3.16%
6.	Estate of Jamuna Devi Lohia [#]	3,000,000	1	2.84%
7.	Anurag Lohia	2,545,610	1	2.41%
8.	Alok Kumar Lohia	2,171,460	1	2.06%
9.	Anuja Lohia	2,012,900	1	1.91%
	Total	99,766,272		94.43%

* As per beneficiary position dated July 11, 2025.

The beneficiary position dated July 11, 2025 does not reflect the shareholding of Estate of Jamuna Devi Lohia since the transfer of 3,000,000 Equity Shares from Anurag Lohia (nominee of Late Jamuna Devi Lohia) to Estate of Jamuna Devi Lohia took place on July 15, 2025.

- (4) Shareholders who held 1% or more of the paid-up equity share capital of the Company and the number of equity shares held by them two years prior to the date of this certificate:

S. No.	Name of Shareholder	Number of Equity Shares held	Face value (In ₹)	Pre- Offer Equity Share capital (in %)
1.	Raj Kumar Lohia	5,86,02,705	1	55.47
2.	Amit Kumar Lohia	1,06,17,375	1	10.05
3.	Gaurav Lohia	1,01,85,000	1	9.64
4.	Ajay Lohia	46,28,750	1	4.38
5.	Alok Kumar Lohia	39,35,460	1	3.72
6.	Ritu Lohia	38,42,500	1	3.64
7.	Anurag Lohia	37,41,710	1	3.54
8.	Shradha Lohia	31,16,000	1	2.95
9.	Jamuna Devi Lohia	30,00,000	1	2.84
10.	Anuja Lohia	29,55,500	1	2.80
	Total	10,46,25,000		99.03

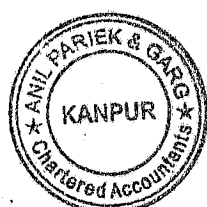
* The beneficiary position dated July 12, 2024, does not correctly reflect allotment of 105,650,00 Equity Shares allotted to shareholders on June 24, 2024, due to pending corporate actions in relation to credit of Equity Shares.



ANNEXURE D

The aggregate pre-Offer and post-offer shareholding of the promoter, members of the promoter group and the additional top 10 shareholders of the Company, upon completion of the allotment of Equity Shares pursuant to the Offer, is as set out below.

S. No.	Pre-Offer Shareholding as at the date of the RHP			Post-Offer Shareholding as at Allotment ⁽²⁾			
	Shareholders	Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾	At the lower end of the price band (₹ ●)		At the upper end of the price band (₹ ●)	
				Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾	Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾
Promoters							
1.	Raj Kumar Lohia	5,88,67,705	55.72%	●	●	●	●
2.	Gaurav Lohia	11,045,000	10.45%	●	●	●	●
3.	Amit Kumar Lohia	71,57,375	6.77%	●	●	●	●
Promoter Group							
4.	Neela Lohia	25,000	0.02%	●	●	●	●
5.	Ritu Lohia	33,42,500	3.16%	●	●	●	●
6.	LTS Holdings Private Limited (formerly known as Lohia Trade Services Private Limited)	7,523,722	7.12%	●	●	●	●
7.	KPR-A Holdings Private Limited (formerly known as KPR-A Realities Limited)	5,67,670	0.54%	●	●	●	●
8.	Nalini Buildcon Private Limited	3,60,130	0.34%	●	●	●	●
9.	RKL Holdings Private Limited	1,95,000	0.18%	●	●	●	●
10.	KLPR-B Holdings Private Limited (formerly known as KLPR-B Realities Private Limited)	1,95,000	0.18%	●	●	●	●
11.	BNPR-A Holdings Private Limited (formerly known as BNPR-A Realities Private Limited)	1,47,500	0.14%	●	●	●	●
12.	BNPR-B Holdings Private Limited (formerly known as BNPR-B Realities Private Limited)	1,92,000	0.18%	●	●	●	●
13.	KPR-C Holdings Private Limited (formerly known as KPR-C Realities Private Limited)	1,00,000	0.10%	●	●	●	●
14.	Tanya Capital Private Limited (formerly known as Tanya	14,79,000	1.40%	●	●	●	●

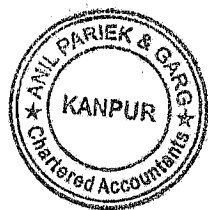


S. No.	Pre-Offer Shareholding as at the date of the RHP			Post-Offer Shareholding as at Allotment ⁽²⁾			
				At the lower end of the price band (₹[●])		At the upper end of the price band (₹[●])	
	Shareholders	Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾	Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾	Number of Equity Shares ⁽¹⁾	Shareholding (in %) ⁽¹⁾
	Homes Private Limited)						
15.	Shruti Finsec Private Limited	8,05,550	0.76%	[●]	[●]	[●]	[●]
16.	LGS Holdings Private Limited (formerly known as Lohia Global Solutions Private Limited)	1,49,000	0.14%	[●]	[●]	[●]	[●]
17.	Tanya Lohia Beneficiary Trust	10,00,000	0.95%	[●]	[●]	[●]	[●]
18.	Garima Lohia Beneficiary Trust	26,67,878	2.53%	[●]	[●]	[●]	[●]
19.	Rishabh Kumar Lohia Memorial Trust	4,201,000	3.98%	[●]	[●]	[●]	[●]
20.	Mansi Lohia	10,00,000	0.95%	[●]	[●]	[●]	[●]
Top 10 Shareholders							
21.	Alok Kumar Lohia	21,71,460	2.06%	[●]	[●]	[●]	[●]
22.	Anurag Lohia	1,372,610	1.30%	[●]	[●]	[●]	[●]
23.	Anuja Lohia	10,84,900	1.03%	[●]	[●]	[●]	[●]

⁽¹⁾To be updated at the Prospectus stage.

⁽²⁾Includes all options that have been exercised until the date of the RHP and any transfers of Equity Shares by existing shareholders until the date of the RHP.

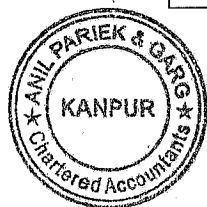
⁽³⁾Based on the Offer Price of ₹[●] and subject to finalization of the basis of allotment.



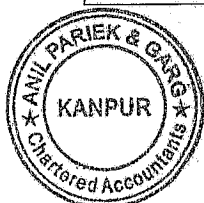
Annexure E

Equity Share Capital History of Demerged Company

Date of allotment/buyback/ reduction of equity shares	Nature of allotment	Number of equity shares allotted/(bought back)/(reduced)	Cumulative number of equity shares	Face value (₹)	Issue price/buy back price per equity share (₹)	Form of consideration for allotment / buy-back	Name of allottees
October 30, 1981	Initial subscription to the memorandum of association	20	20	100	100	Cash	10 equity shares to Raj Kumar Lohia and 10 equity shares to Jamuna Devi Lohia
November 23, 1983	Further Issue	9,980	10,000	100	100	Cash	5,980 equity shares to Lohia Engineering Works Private Limited and 4,000 equity shares to Maschinen Fabrik Starlinger & Co
September 30, 1985	Further Issue	10,000	20,000	100	100	Cash	6,000 equity shares to Jitendra Holdings Private Limited and 4,000 equity shares to Maschinen Fabrik Starlinger & Co
December 30, 1986	Further Issue	20,000	40,000	100	100	Cash	12,000 equity shares to Jitendra Holdings Private Limited and 8,000 equity shares to Maschinen Fabrik Starlinger & Co
February 26, 1993	Preferential allotment	2,500	42,500	100	100	Cash	2,500 equity shares to L.S.L Employees Investment & Finance Limited
February 27, 1993	Bonus issuance of 10 equity shares for each fully paid-up equity share held by each shareholder, as on February 26, 1993.	425,000	467,500	100	N.A.	N.A.	160,000 equity shares to Maschinen Fabrik Starlinger & Company, 160,000 equity shares to Shree Holding Limited, 25,000 equity shares to L.S.L Employees Finance & Investment Limited, 8,000 equity shares to Gopal Chandra Lohia, 8,000 equity shares to Ajay Kumar Lohia, 7,000 equity shares to Raj Kumar Lohia, 7,000 equity shares to Rishab Kumar Lohia, 6,000 equity shares to Anurag Kumar Lohia, 6,000 equity shares to Jitendra Kumar Lohia, 6,000 equity shares to Alok



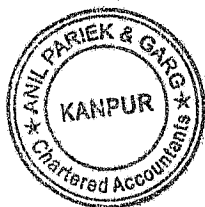
							Kumar Lohia, 5,500 equity shares to Amit Kumar Lohia, 5,000 equity shares to Radha Devi Lohia, 5,000 equity shares to Urmila Devi Lohia, 5,000 equity shares to Vijay Kumar Lohia, 5,000 equity shares to Rajni Lohia, 4,000 equity shares to Jamuna Devi Lohia and 2,500 equity shares to Neela Lohia
Pursuant to a resolution of the board of directors dated May 29, 1993 and a resolution of the shareholders dated June 29, 1993, each equity share of Demerged Company of ₹100 each was sub-divided into 10 equity shares of ₹10 each. Accordingly, the issued and paid-up equity share capital of Demerged Company was sub-divided from 467,500 equity shares of ₹100 each to 4,675,000 equity shares of ₹10 each.							
December 29, 1993	Allotment to the former shareholders of Lohia Machinery Manufacturers Limited ("LMML") pursuant to the amalgamation of LMML with Demerged Company	400,000	5,075,000	10	N.A.	Other than cash	141,660 equity shares to Lohia Investments Limited, 740 equity shares to Jitendra Kumar Lohia, 320 equity shares to Gopal Chandra Lohia, 280 equity shares to Alok Kumar Lohia, 280 equity shares to Ajay Kumar Lohia, 240 equity shares to Radha Devi Lohia, 100 equity shares to Rishabh Kumar Lohia, 100 equity shares to Lohia Engineering Works Private Limited, 80 equity shares each to Prashant Commercial Holdings Limited, Shree Holdings Limited, Jitendra Holdings Limited, Raj Kumar Lohia, Amit Kumar Lohia, Neela Lohia, Urmila Devi Lohia, Vijay Kumar Lohia, Jamuna Devi Lohia, Rajni Lohia, Anju Lohia and Anurag Kumar Lohia, 20 equity shares to Hargovind Bajaj, 100,000 Equity Shares to Industrie De Construction Bernard Terrat ("ICBT") and 155,300 equity shares allotted to 5,042 public shareholders of LMML
November 23, 2013	Buy-back of equity shares	(10,215)	5,064,785	10	175 (Buy-back price)	Cash	10,215 equity shares were bought back from 349 shareholders
March 28, 2014	Reduction in capital	(110,785)	4,954,000	10	175 (Exit price)	Cash	Reduction and consolidation of the



							capital pursuant to order of the Hon'ble High Court of Allahabad dated March 27, 2014. Pursuant to this reduction, (a) 3,705 shareholders ceased to hold any equity shares in the Demerged Company; and (b) 13 shareholders still held equity shares in the Demerged Company
September 29, 2018	Buy-back of equity shares	(104,000)	4,850,000	10	2,500 (Buy-back price)	Cash	Buy-back of 40,500 equity shares from Amit Kumar Lohia, 500 equity shares from Neela Lohia, 18,000 equity shares from Ajay Kumar Lohia, 21,000 equity shares from Alok Kumar Lohia, 9,000 equity shares from Anurag Kumar Lohia, and 15,000 equity shares from Anuja Lohia
March 3, 2021	Buy-back of equity shares	(300,000)	4,550,000	10	3,300 (Buy-back price)	Cash	Buy-back of 60,000 equity shares from Ajay Lohia, 60,000 equity shares from Alok Kumar Lohia, 50,000 equity shares from Raj Kumar Lohia, 40,000 equity shares from Amit Kumar Lohia, 35,000 equity shares from Anuja Lohia, 29,000 equity shares from Anurag Lohia, and 26,000 equity shares from Neela Lohia
February 14, 2022	Pursuant to the scheme of amalgamation of Shree Holdings Limited ("SHL") with LTSL, approved by the National Company Law Tribunal, the shareholders of SHL were allotted 4,074,000 equity shares of Demerged Company in	4,074,000	4,550,000*	10	N.A.	Other than Cash	949,242 equity shares to Raj Kumar Lohia, 478,695 equity shares to Amit Kumar Lohia, 407,400 equity shares to Gaurav Lohia, 407,400 equity shares to Jitendra Kumar Lohia, 372,771 equity shares to Anurag Lohia, 366,660 equity shares to Ajay Lohia, 311,661 equity shares to Shradha Lohia, 305,550 equity shares to Anuja Lohia, 270,921 equity shares to Alok Kumar Lohia, and 203,700 equity shares to Ritu Lohia



	proportion of the number of equity shares held by such shareholders in SHL and all the existing shares of SHL, i.e., 4,074,000 equity shares held in the company, as on the record date, were cancelled and became invalid						
March 22, 2022	Buy-back of equity shares	(324,000)	4,226,000	10	5,000 (Buy-back price)	Cash	Buy-back of 114,000 equity shares from Amit Kumar Lohia, 50,000 equity shares from Ritu Lohia, 49,000 equity shares from Alok Kumar Lohia, 48,600 equity shares from Anurag Lohia, 27,400 equity shares from Ajay Lohia, 25,000 equity shares from Raj Kumar Lohia, and 10,000 equity shares from Anuja Lohia.
Pursuant to a resolution of the board of directors dated June 20, 2022 and a resolution of our shareholders dated June 25, 2022, each equity share of Demerged Company of ₹10 each was sub-divided into equity shares of ₹1 each. Accordingly, the issued and paid-up equity share capital of Demerged Company was sub-divided from 4,226,000 equity shares of ₹10 each to 42,260,000 equity shares of ₹1 each.							
August 23, 2022	Bonus issuance of three equity shares for every two existing fully paid-up equity shares held by shareholders as on August 20, 2022.	63,390,000	105,650,000	1	N.A.	N.A.	16,518,630 Equity Shares to Raj Kumar Lohia, 6,651,000 Equity Shares to Jitendra Kumar Lohia, 6,370,425 Equity Shares to Amit Kumar Lohia, 6,111,000 Equity Shares to Gaurav Lohia, 5,688,900 Equity Shares to Ajay Lohia, 5,612,565 Equity Shares to Anurag Lohia, 4,674,915 Equity Shares to Shradha Lohia, 4,433,250 Equity Shares to Anuja Lohia, 3,928,815 Equity Shares to Alok Kumar Lohia, 2,305,500 Equity Shares to Ritu Lohia, 615,000 Equity Shares to Neela Lohia and



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July 29, 2024	Buy-back of equity shares	(23,800,000)	81,500,000	1	34.50 (Buy-back price)	Cash	480,000 Equity Shares to Gopal Chandra Lohia. Buy-back of 2,801,710 equity shares from Anurag Lohia, 2,955,500 equity shares from Anuja Lohia, 1,622,580 equity shares from Amit Kumar Lohia, 3,800,000 equity shares from Ritu Lohia, 4,875,460 from Alok Kumar Lohia, 4,628,750 from Ajay Lohia, and 3,116,000 from Shradha Lohia.
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**Pursuant to the scheme of amalgamation of SHL with Demerged Company, 4,074,000 equity shares were allotted to SHL's shareholders. However, all the existing shares of SHL held in Demerged Company i.e 4,074,000 equity shares, as on the 'Record Date' (as defined in the scheme of amalgamation), were cancelled and became invalid, therefore, there was no subsequent increase in the cumulative number of shares.*

