



POLICY ON DETERMINATION OF ISSUE PRICE / BASIS FOR ISSUE PRICE

(Pursuant to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018)

1. Objective

The objective of this Policy is to outline the guiding principles and internal procedures followed by the Company for determining the issue price of equity shares or other convertible securities proposed to be issued under a public issue, rights issue, preferential allotment, or any other mode permitted under applicable laws.

2. Scope

This Policy applies to all equity shares or securities proposed to be issued by the Company under the SEBI (ICDR) Regulations, 2018 and other applicable provisions.

3. Guiding Principles

While determining the issue price, the Company shall consider a combination of the following qualitative and quantitative factors:

Net Asset Value and Book Value per Share;

Earning Per Share (EPS), Return on Net Worth (RoNW), and other financial ratios;

Industry P/E multiples and comparable peer group valuation;

Market conditions and investor sentiment at the time of pricing;

Past transactions including capital infusions, rights/preferential issues, or acquisitions;

Any valuation report from a Registered Merchant Banker or Independent Valuer;

Business prospects, growth potential, and strategic objectives of the Company.

4. Internal Process and Documentation

The issue price shall be recommended by the Board in consultation with the Lead Manager(s) and based on valuation inputs and market feedback.

The Company shall maintain records of all internal working papers, valuation summaries, and Board presentations forming the basis of the issue price.

Any deviation from standard pricing formula or floor price shall be adequately documented with justification.

5. Disclosures in Offer Document

The rationale for the issue price shall be disclosed under the "Basis for Issue Price"

SAKETH SEVENSTAR INDUSTRIES LIMITED



section of the draft offer document/prospectus.

All relevant financial metrics, peer comparison, and justification used shall be clearly and transparently disclosed.

6. Review and Amendments

This Policy shall be reviewed as and when necessary in light of amendments to applicable SEBI regulations, ICDR guidelines, and market practices. Amendments shall be approved by the Board of Directors.

Approved by the Board of Directors on May 28, 2025

SAKETH SEVVENSTAR INDUSTRIES LIMITED

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