

THE COMPANIES REGULATIONS, 2024
[Section 83(3) and Regulations 39 & 108 & 30]

Circular to be sent to the Members along-with the Offer letter

PART-I

1.1 Information pertaining to company offering right issue:

(a) Company profile and history:

- (i) Name of Company
- (ii) Corporate Unique Identification Number (CUIN)
- (iii) Date of Incorporation
- (iv) Registered office address
- (v) Date of commencement of business, if any **[Not applicable for private companies]**
- (vi) Kind of the company (private/public etc.)
- (vii) Website, if any.

(b) Profile of management and sponsors **[Not applicable to Private Companies]**

- (i) Brief description of profile of directors
- (ii) Other directorships held (provide names of the company(ies))

(c) Name(s) of the statutory auditor(s):

(d) Existing capital indicating classes of shares, if any, separately

- (i) Authorized Capital amounting to Rs. _____ divided in to _____ shares of Rs. _____ each.
- (ii) Paid-up capital amounting to Rs. _____ divided in to _____ shares of Rs. _____ each.

(e) Reason / Justification for the proposed issue:

(f) Name of holding/subsidiary company, if any:

1.2 Financial Highlights

- (a) Financial highlights of company for preceding three years, if applicable in tabular form including following;

Sales/Revenue
Gross profit
Profit before interest & taxes
Profit after tax
Accumulated profit / (loss)
Total Assets
Total Liabilities
Net equity
Break-up value per share
Earnings per share
Cash Dividend, if any
Bonus issue, if any.

(As per requirement of section 83(3) of the Companies Act, 2017, the issuer is required to send the latest statement of Accounts along-with the circular)

- (b) Financial highlights of consolidated financial statements same as (a) above, if any
(c) Major related part Transactions **[Not applicable to Private Companies]**
(d) Detail of issue of capital in previous five years **[Not applicable to Private Companies]**
i. Year wise detail of issue of capital
ii. Detail of fund utilization

1.3 Details of the current right issue:

- (a) Description of issue:
Amount of the proposed issue Rs. _____
divided into _____
of Rs. _____ each
(b) Face value of the share Rs. _____ each
(c) Basis of determination of price of the right issue **[Not applicable to Private companies]**.
(d) Proportion of new issue to existing issued shares with condition, if any:

- (e) Date of meeting of board of directors (BOD) wherein the right issue was approved
- (f) Names of directors attended the BOD meeting:
- (g) Expected benefits to accrue from proposed right issue:
- (h) Financial effects arising from right issue **[Not applicable to Private companies]**.
 - i. increase in paid-up share capital.
 - ii. net asset/breakup value per share before and after right issue.
 - iii. gearing ratio before and after right issue.

1.4 Eligibility criteria & associated matters:

- (a) Eligible Shareholders
- (b) Date up to which the offer, if not accepted, shall be deemed to have been declined
- (c) Mode of acceptance (only through banking channel)
 - (i) Bank account number(s)
 - (ii) Date by which amount to be credited in bank account to constitute valid acceptance

1.5 Information regarding risk and risk mitigating factors, as applicable: [Not applicable for private companies]

- (a) description of major risks and company's efforts to mitigate them:
 - i. risks relating to the project for which proceeds of the right issue are to be utilized.
 - ii. risks relating to subscription/under-subscription of right issue.
 - iii. material contingencies.
 - iv. material commitments.
 - v. any adverse issue reported by the auditor in their audit reports in previous five years.
- (b) Any other material information that may have direct or indirect bearing on the investment decision.

PART-II

2.1 Signatures of all directors or an officer authorized by the Board.

Name	Designation	Signatures
1.		
2.		
3.		

2.2 Place

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2.3 Date

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Enclosures:

1. Copy of the board resolution authorizing an officer of the company to sign the circular.
2. Original challan or other evidence of payment of fee specified in Seventh Schedule of the Act.