



DCG CABLES & WIRES LIMITED

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Swaminarayan Temple, Odhav, Ahmedabad-382415.

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CIN No.- U36999GJ2017PLC099290 E-mail: purchase@dgcopper.com

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE AUDIT COMMITTEE OF DCG CABLES AND WIRES LIMITED HELD ON MARCH 26, 2024 AT REGISTERED OFFICE OF THE COMPANY SITUATED AT 12, AGRASEN INDUSTRIAL ESTATE, CHOTALAL NI CHALI, ODHAV ROAD, AHMEDABAD -382415, GUJARAT AT 05.00 P.M

TO CONSIDER FINANCIAL KPI OR THE COMPANY:

The chairman proposes to the members to consider restated Financial Key Performance Indicator (KPI) for the period ended on. After discussed following resolution was passed:

RESOLVED THAT pursuant to the companies act and all other applicable provisions, if any, of the Companies Act, 2013, Rules made there under (subject to any modification and re-enactment thereof) and provisions of the relevant Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the board of directors be and is hereby approved the following Key Performance Indicator (KPI) on the basis of Restated Financial for the period ended on February 29, 2024.

Financial KPI of our Company

Sr.N o	Matrix	As of and for the fiscal			
		February 29,2024	2023	2022	2021
1	Total Income (in lakhs)	7,633.22	5,452.47	2,769.16	1,462.09
2	Current Ratio	1.56	1.76	2.09	1.33
3	Debt Equity ratio	1.09	1.18	5.93	14.96
4	Operating EBITDA (in lakhs)	1,490.78	355.24	91.7	15.86
5	Operating EBITDA Margin (%)	19.53	6.51	3.31	1.08
6	Profit/(loss) after tax for the year/ period (in lakhs)	847.11	172.11	37.13	10.18
7	Net profit Ratio/ Margin (%)	11.09%	3.15%	1.34%	0.70%
8	Return on Equity (ROE) (%)	35.92%	11.31%	8.42%	106.15%
9	ROCE (%)	59.10%	11.22%	8.38%	78.79%

Notes:

- As certified by M/s. PATEL & PANCHAL, Chartered Accountant pursuant to their certificate dated March 26, 2024 vide UDIN No: 23114164BKAHJT5447. The Audit committee in its resolution dated March 26, 2024 has confirmed that the Company has not disclosed any KPIs to any investors at any point of time during the three years preceding the date of this Prospectus other than as disclosed in this section.
- Current Ratio is a liquidity ratio that measures our ability to pay short-term obligations (those which are due within one year) and is calculated by dividing the current assets by current liabilities

Utkarsh P. Shah

- c) Debt to equity ratio is calculated by dividing the debt (i.e., borrowings (current and non-current) and current maturities of long-term-borrowings) by total equity (which includes issued capital and all other equity reserves).
- d) Return on equity (RoE) is equal to profit for the year divided by the total equity during that period and is expressed as a percentage.
- e) Operating EBITDA refers to earnings before interest, taxes, depreciation, amortisation, gain or loss from discontinued operations and exceptional items. Operating EBITDA excludes other income.
- f) Operating EBITDA Margin refers to EBITDA during a given period as a percentage of revenue from operations during that period.
- g) Net Profit Ratio/Margin quantifies our efficiency in generating profits from our revenue and is calculated by dividing our net profit after taxes by our total revenue.
- h) RoCE (Return on Capital Employed) = earnings before interests and tax/total assets less current liability excluding short term borrowings.

Comparison of key performance indicators with Peer Group Companies

There is no company in peer group with the volume of business which the company is operating.

Weighted average cost of acquisition ("WACA"), floor price and cap price

(a) The price per share of our Company based on the primary / new issue of shares

The details of the Equity during the 18 months preceding the date of this prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of our Company (calculated based on the pre-Offer capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Primary Issuance") are as follows:

Date of allotment	No. of equity shares allotted	Face value per equity share (₹)	Issue price per equity share (₹) *	Nature of allotment	Nature of consideration	Total Consideration (in ₹ lakhs)
October 06, 2022	1,97,500	10	10	Right Issue	Cash	22.51
November 06, 2022	90,000	10	10	Right Issue	Cash	50.41
November 21, 2022	4,62,500	10	10	Right Issue	Cash	50
March 07, 2023	20,00,000	10	10	Right Issue	Cash	87.5
March 27, 2023	44,00,000	10	10	Right Issue	Cash	131.5
May 01, 2023	400	10	10	Right Issue	Cash	0.04
Weighted average cost of acquisition						10

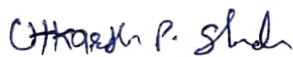
(b) The price per share of our Company based on secondary sale/ acquisitions of shares (equity / convertible securities)

Utkarsh P. Shinde

The price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on the secondary sale / acquisition of Equity Shares or convertible securities involving Promoter, Promoter Group during the 18 months preceding the date of filing of this Prospectus, where the acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of our Company, in a single transaction or multiple transactions combined together over a span of rolling 30 Days

There have been no secondary sale/ acquisitions of Equity Shares or any convertible securities, where our Promoters, members of our Promoter Group or Shareholder(s) having the right to nominate director(s) in the Board of Directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this prospectus , where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction(s) and excluding ESOPs granted but not vested), in a single transaction or multiple Transactions combined together over a span of rolling 30 days.

For, DCG Cables & Wires Limited



Utkarsh Shah
Chairman, Audit Committee