



### Annexure-A

Sr. No.	Particulars	Details
a)	Name of the target entity, details in brief such as size, turnover etc.	Shri Green Agro Energies Private Limited (“SGAEPL”) <ol style="list-style-type: none"> <li>1. Authorised Share Capital: Rs. 55,00,000 (Rupees Fifty-Five Lacs Only) (Post Increase as per MOU)</li> <li>2. Paid-Up Share Capital (proposed): Rs. 54,00,000</li> <li>3. Turnover: NIL</li> </ol>
b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arms length”.	No, the acquisition does not fall within related party transactions. The promoter/promoter group of the Company have no interest in Shri Green Agro Energies Private Limited.
c)	Industry to which the entity being acquired belongs	Agro-energy, Renewable Energy – Compressed Biogas (CBG) project development and operations.
d)	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The objective of the acquisition is: <ul style="list-style-type: none"> <li>• For DIL to acquire 75% ownership in SGAEPL;</li> <li>• To act as a strategic investor and lead the development, construction, financing, operation, and maintenance of a CBG Project;</li> <li>• To expand the Company’s footprint in the renewable energy and green fuel sector.</li> <li>• The remaining 25 % shareholding will continue to be held by the existing promoters of the Target Company.</li> </ul> This acquisition aligns with Desco’s strategy to diversify into sustainable infrastructure and energy projects.
e)	Brief details of any governmental or regulatory approvals required for the acquisition.	No regulatory approvals are required for signing the MOU.
f)	Indicative time period for completion of the acquisition	The Share Application / Subscription Agreement will be executed within 30 days and share allotment will be completed thereafter upon fulfilment of statutory requirements by SGAEPL.
g)	Nature of consideration – whether cash consideration or share swap and details of the same;	Cash consideration. Subscription to equity shares at face value.
h)	Cost of acquisition or the price at which the shares are acquired;	Total subscription value: Rs. 40,50,000 (Total fully Paid-up equity shares). 4,05,000 Shares at Face Value of Rs. 10/-

i)	Percentage of shareholding / control acquired and / or number of shares acquired;	Acquisition of 75% of equity share capital of the Target Company
j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<p>Shri Green Agro Energies Private Limited (“SGAEPL”) was incorporated in 2022 having CIN: U40106UP2022PTC174329 and is engaged in the business of agro-energy projects, including the development of Compressed Biogas (CBG) plants.</p> <p>Turnover of Shri Green Agro Energies Private Limited (“SGAEPL”) for the last 3 (three) financial years is: FY 2022-23: NIL FY 2023-24: NIL FY 2024-25: NIL</p>