

WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA

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E-mail : wil@wendtindia.com

Web : www.wendtindia.com

CIN: : L85110KA1980PLC003913

**Annexure**

	Particulars	Information
a.	Name of the target entity details in brief such as size, turnover etc.	M/s. Wendt GmbH is wholly owned subsidiary of the Company. Registered capital – 2.2 million Euro Paid up equity capital before current capital infusion – 1.65 million Euro Paid up equity capital after current capital infusion – 2.2 million* Euro Turnover – EUR 0.51 million (FY 2025-26) <i>*after this infusion.</i>
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 “arm’s length”;	Yes, the transaction is between the Company and its wholly owned subsidiary and hence the investment is in a Related Party. In adherence to the pricing guidelines under Foreign Exchange Management (Overseas Investment) Rules, 2022 read with Foreign Exchange Management (Overseas Investment) Regulations, 2022 read together with Foreign Exchange Management (Overseas Investment) Directions, 2022 as amended from time to time, the investment is made at fair value. The Company has a valuation report supporting the investment decision. No promoter/ promoter group/ group companies have any interest in the entity being acquired except to the extent of their shareholding in the Company.
c.	Industry to which the entity being acquired belongs;	Sale and servicing of grinding and polishing machines and servicing /sale of spare parts
d.	Objects and effects of acquisition	The additional capital infusion is intended to meet the subsidiary’s ongoing operational requirements.
e.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not applicable
f.	Indicative time period for completion of the acquisition;	Not applicable
g.	Nature of consideration - whether cash consideration or share swap and details of the same;	Cash consideration by way of subscription to equity shares.
h.	Cost of acquisition or the price at which the shares are acquired;	Subscription to the equity share capital to the extent of Euro 0.55 million (approximately Rs. 5.88 crores).

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i.	Percentage of shareholding / control acquired and / or number of shares acquired;	The Company held 100% of the share capital of Wendt GmbH prior to the investment and continues to hold 100% of the share capital consequent to the investment.
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);	Line of business: Sale and servicing of grinding and polishing machines and servicing /sale of spare parts. Date of incorporation: 8th July 2025 History of last 3 years turnover: 2025-26 – EUR 0.51 million 2024-25 – Not applicable 2023-24 – Not applicable Country of incorporation: Tönisvorst, Germany