



LNJ Bhilwara Group Company

To,

BSE Limited
P J Towers, Dalal Street
MUMBAI - 400 001.

Scrip Code: 509631

Sub: In case of Demerger, basis for division of assets and liabilities between divisions of Demerged entity.

Dear Sir/Madam

The Demerged Undertaking (as defined in Clause 1.1 of the Scheme) "means entire undertaking of the Demerged Company, including all assets and liabilities pertaining to the Graphite Business as on the Appointed Date ..."

"Graphite Business" (as defined in Clause 1.1 of the Scheme) means the entire business of manufacturing graphite electrode, speciality graphite products together with all associated activities, assets, liabilities including 76.5 mw captive power generating capacity (comprising of two thermal power plants and a hydroelectric power facility). A copy of the scheme is attached.

Details are as follows:

HEG LIMITED (Demerged Company)

(INR Crores)		
Particulars	Pre-Scheme	Post Scheme [^]
Property, plant and equipment, intangible assets, (including capital work-in-progress, intangible assets under development), investment property and right of use assets	1976.89	59.22
Financial Assets	1983.02	1265.59
Other Assets	1456.95	27.57
Total Assets	5416.86	1352.38
Financial Liabilities	1137.21	5.94
Other Liabilities	134.57	1.85
Total Liabilities	1271.78	7.79

GRAPHITE BUSINESS (DEMERGED UNDERTAKING)

Particulars	Amount
Property, plant and equipment, intangible assets, (including capital work-in-progress, intangible assets under development), investment property and right of use assets	1969.98
Financial Assets	841.47
Other Assets	1456.95
Total Assets	4268.40
Financial Liabilities	1137.21
Other Liabilities	130.15
Total Liabilities	1267.36

HEG LIMITED

Corporate Office :

Bhilwara Towers, A-12, Sector-1
Noida - 201 301 (NCR-Delhi), India
Tel.: +91-120-4390300 (EPABX)
Fax: +91-120-4277841
GSTN No.: 09AAACH6184K2Z6
Website: www.lnjbhilwara.com

Regd. Office :

Mandideep (Near Bhopal) Distt. Raisen - 462046
(Madhya Pradesh), India
Tel.: +91-7480-405500, 233524 to 233527
Fax: +91-7480-233522
GSTN No.: 23AAACH6184K1ZH
Website: www.hegltd.com

E-mail: heg.investor@lnjbhilwara.com

Corporate Identification No.: L23109MP1972PLC008290



PROUD TO BE INDIAN
PRIVILEGED TO BE GLOBAL

Annexure- 44



HEG GRAPHITE LIMITED

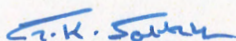
(INR Crores)

Particulars	Pre-Scheme	Post Scheme [^]
Property, plant and equipment, intangible assets, (including capital work-in-progress, intangible assets under development), investment property and right of use assets		1969.98
Financial Assets	*	841.47
Other Assets		1456.95
Total Assets		4268.40
Financial Liabilities		1137.21
Other Liabilities		130.15
Total Liabilities		1267.36

*The Resulting Company was incorporated on 04 June, 2024 as a wholly owned subsidiary of the Demerged Company for vesting of the Demerged Undertaking comprising of the Graphite Business on a going concern basis. The Demerged Company subscribed to Equity Shares of the Resulting Company amounting to INR 0.01 Crores on 04 June, 2024. Accordingly, the Resulting Company had no assets, liabilities, net-worth and revenue as on 31st March, 2024

[^]The assets, liabilities and net worth of the Demerged and Resulting Companies have been calculated basis the Scheme and audited standalone financial statements of the Demerged Company as at 31st March, 2024. The calculations are provisional and prepared to indicate the effect of the proposed demerger on the financial position/ performance of the Demerged and the Resulting Companies. The same will undergo changes on the Effective Date (as defined in the Scheme). The actual financial position/ performance, which may prevail after the Scheme becomes effective may vary, from the above calculations.

For HEG Limited



Gulshan Kumar Sakhuja
Chief Financial Officer
M.No. 504626



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ISO 9001

BUREAU VERITAS
Certification



ISO 14001

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Certification

