

**CERTIFICATE ON AVERAGE / WEIGHTED AVERAGE COST OF ACQUISITION TO
PROMOTERS, PROMOTER GROUP, SELLING SHAREHOLDERS AND OTHER
SHAREHOLDERS**

To,
The Board of Directors,
Gem Aromatics Limited
A/410, Kailas Complex,
Vikhroli Powai Link Road,
Park Site, Vikhroli(W), Mumbai,
Maharashtra - 400079

Motilal Oswal Investment Advisors Limited
Motilal Oswal Tower
Rahimtullah Sayani Road
Opposite Parel ST Depot, Prabhadevi, Mumbai
Maharashtra, India 400025

(Motilal Oswal Investment Advisors Limited will be referred as “Book Running Lead Manager” or BRLM”)

Sub: Proposed initial public offering of equity shares (Equity Shares) of Face Value Rs. 2 per share by Gem Aromatics Limited comprising a fresh issue of Equity Shares and an offer for sale of the Equity Shares by Selling Shareholders (Offer).

Dear Sir/Madam,

This Certificate is issued in accordance with the terms of our engagement with Gem Aromatics Limited (the “Company”), a company incorporated under the Companies Act, 1956 and having its registered office at A/410, Kailas Complex, Vikhroli Powai Link Road, Park Site, Vikhroli (W), Mumbai, Maharashtra – 400079 to certify as on the date of this certificate:

1. Details of the price at which Equity Shares were acquired in the three years preceding by promoters, promoter group, selling shareholders and the shareholders entitled with right to nominate directors or any other rights.
2. The average / weighted average cost of acquisition of Equity Shares by the promoters and the selling shareholders.
3. Weighted average cost of acquisition of all shares transacted in the three years, 18 months and one year preceding the date of this certificate.

We have been informed by management of the Company that the Company is in the process of filing a Red Herring Prospectus (“RHP”) in relation to the Offer under Chapter II of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“SEBI ICDR Regulations”) and relevant provisions of the Companies Act, 2013, as amended (“Companies Act”).

We have audited the consolidated financial statements of the Company for the financial year ended March 31, 2025 prepared in accordance with the Companies Act and the Companies (Indian Accounting Standards) Rules, 2015 (“Ind AS”) (the “Audited Consolidated Financial Statements”) which have been approved by the Board of Directors at their meeting held on May 30, 2025 and on which we have issued our unmodified opinion through our report dated May 30, 2025.

We have carried out a special purpose audit, in accordance with the requirements of Ind AS, the Companies Act, Standards on Auditing specified under Section 143(10) of the Companies Act and the Standard on Auditing 800 (Special Considerations - Audit of Financial Statements Prepared in Accordance with Special Purpose Frameworks), of the consolidated financial statements of the Company for the financial years ended March 31, 2024 and March 31, 2023 which were prepared as per generally accepted accounting principles in India and audited by us (the “Special Purpose Audited Consolidated Financial Statements”) which have been approved by the Board of Directors at their meeting held on December 16, 2024 and on which we have issued our unmodified opinion through our reports dated December 16, 2024.



Subsequently, we have examined the restated consolidated financial statements prepared on the basis of (i) Audited Consolidated Financial Statements and (ii) Special Purpose Audited Consolidated Financial Statements in accordance with the SEBI ICDR Regulations and the Guidance Note on Reports in Company Prospectuses (Revised 2019) ("Restated Consolidated Financial Statements").

Management's Responsibility

The management of the Company is responsible for ensuring that the requirements of the SEBI ICDR Regulations have been complied with.

It is the management's responsibility to ensure that, until the Equity Shares commence trading on the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE"), together with BSE, the "Stock Exchanges", any acquisition and/or sale of shares of the Company by its promoters, promoter group, selling shareholders, and shareholders with right to nominate directors or other rights are promptly and diligently intimated to us. This information must be provided within a maximum timeframe of 12 hours from the occurrence of the transaction.

The preparation of the enclosed **Annexure A** dealing with cost of acquisition details is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other records supporting its contents. This responsibility includes designing, implementation and maintaining internal control relevant to the preparation and presentation of the **Annexure A** and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Company is responsible for the preparation of the Restated Consolidated Financial Statements for the purpose of the Offer in accordance with the SEBI ICDR Regulations, as amended and read with the rules, circulars and notifications issued in relation thereto, the Companies Act and the Ind AS.

Our Responsibility

At your specific request, we, M/s Chhajed & Doshi, Chartered Accountants, the statutory auditors of the Company, have examined the enclosed **Annexure A**. Our responsibility is to provide reasonable assurance in the form of this certificate for the information mentioned below after performing the following procedures:

- (i) Obtained the list of promoters and promoter group, as defined under Regulation 2(1)(oo) and 2(1)(pp) of the SEBI ICDR Regulations, and the list of selling shareholders as defined under Regulation 2(1)(bbb) of the SEBI ICDR Regulations from the management of the Company for the purpose of calculation of average / weighted average cost of acquisition per share to the promoters and selling shareholders of the Company;
- (ii) Compared and traced the date of acquisition/sale/transfer and when made fully paid up; number of equity shares; and acquisition/issue/ sale cost per equity share in respect of each promoters, promoter group and selling shareholders stated in the **Annexure A**, with the share allotment register, minutes of the meetings of the board of directors of the Company and duly organized committees thereof, minutes of annual general meeting and extra ordinary general meetings, relevant statutory registers, relevant forms including share transfer forms and other documents and accounts as may be deemed relevant;
- (iii) Reviewed and recomputed the computation of average / weighted average cost of acquisition per share to the promoters of the Company and selling shareholders as of the date of this certificate;
- (iv) Reviewed and recomputed the computation of weighted average price at which the Equity Shares were acquired by the promoters, promoter group, the selling shareholders and shareholders with right to nominate directors or other rights in the last one year, eighteen months and three years from the date of this certificate;
- (v) Obtained the shareholders agreement and amendment agreement to the shareholders agreement dated April 11, 2019 and December 12, 2023 respectively.
- (vi) Reviewed the following documents: (a) Form 2 / Form PAS-3 (Return of Allotment) for allotments since the incorporation of the Company to date of this certificate along with extracts of relevant board and shareholder resolutions, as applicable; (b) Form SH-7 for notice to registrar of any alteration of share



capital; and (c) register of share allotment and share transfer registers, minutes of the meetings of the board of directors of the Company and duly organized committees thereof, minutes of annual general meetings and extra-ordinary general meetings of the Company, relevant statutory registers, relevant filings with the Reserve Bank of India and any other forms filed with any regulatory authority in this regard and other documents presented to us.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by the ICAI.

Opinion

Based on the procedures performed by us, and the information and explanation provided to us along with our examination of the same, we confirm the average / weighted average cost of acquisition to promoters, promoter group, selling shareholders and shareholders with right to nominate directors or other rights in Annexure A have been accurately extracted from the books and records of the Company.

Restriction of use

At the specific request of the Company, this certificate is also being addressed to the Book Running Lead Manager to assist them in conducting their due diligence and documenting the affairs of the Company in connection with the proposed Offer.

We confirm that the information in this certificate is true and fair. We hereby consent that this certificate either in part or full can be used in RHP and Prospectus to be filed with the Registrar of Companies, Mumbai at Maharashtra ("RoC") and submitted to the Securities and Exchange Board of India ("SEBI") and the Stock Exchanges in connection with the Offer, and in any other material used in connection with the Offer and for disclosure on the website of the Company and the Book Running Lead Manager in connection with the Offer. We hereby also consent to the submission and disclosure of this certificate as may be necessary to the SEBI, the ROC, the Stock Exchanges and any other regulatory, statutory, governmental, judicial or competent authorities and, or, for any other litigation purposes (including in connection with any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation related to any matter regarding issuance and listing of the Equity Shares of the Company) or affiliates of Book Running Lead Manager and/or for the records to be maintained by the Book Running Lead Manager, and in accordance with applicable law. We also consent to the inclusion of this certificate as a part of 'Material Contracts and Documents for Inspection' in connection with the Offer, which will be available for public for inspection from the date of filing of the RHP until the Bid/Offer Closing Date.

As a result, the certificate may not be suitable for any other purpose and, save and except for the above, should not be distributed to or used by any third parties without our prior written consent. Accordingly, save and except for the above, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come.

We confirm that any changes to the above information that are brought to our attention by the Company will immediately be intimated to the Book Running Lead Manager until the date when the Equity Shares commence trading on the relevant stock exchanges. In the absence of any communication from us, the Company, the BRLM and the legal advisor appointed with respect to Offer, may assume that there is no change in respect of the matters covered in this certificate.



This certificate may be relied on by the Book Running Lead Manager, their affiliates and the legal counsel in relation to the Offer and to assist the Book Running Lead Manager in the context of due diligence procedures that the Book Running Lead Manager has to conduct and the documents in relation of their investigation of the affairs of the Company in connection with the Offer.

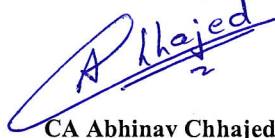
Yours faithfully,

For and on behalf of

CHHAJED & DOSHI

Chartered Accountants

ICAI Firm Registration No.: 101794W



CA Abhinav Chhajed

Partner

Membership No.: 196452

UDIN: 25196452BMNWBO7207

Place: Mumbai

Date: 12.08.2025



Cc:

Legal Counsel to the Offer

Saraf and Partners

2402, Tower 2, One International Center

Senapati Bapat Marg, Prabhadevi West

Mumbai 400013, Maharashtra, India

Legal Counsel to the Book Running Lead Manager

Economic Laws Practice

9th floor, Berger Tower

Sector 16B, Noida – 201301

Uttar Pradesh, India

ANNEXURE A

1. Details of price at which Equity Shares were acquired by the Promoters, the members of the Promoter Group, the Selling Shareholders and Shareholders with the right to nominate Directors or other rights in the last 3 years

Save and except for the below, the Promoters, members of the Promoter Group, and Selling Shareholders have not acquired any specified securities in the last 3 years:

Sr. No.	Name of the Promoter	Date of Acquisition	Number of Equity Shares acquired	Face Value (in ₹)	Acquisition price per Equity Share (in ₹)
Promoters					
1.	Vipul Parekh [#]	14-07-2023	1,38,03,575		Nil [^]
2.	Vipul Parekh [#]	16-10-2023	30,00,000		Nil ^{\$}
3.	Vipul Parekh [#]	17-10-2023	30,00,000		Nil ^{\$}
4.	Kaksha Vipul Parekh [#]	14-07-2023	72,55,027		Nil [^]
5.	Yash Parekh [#]	14-07-2023	73,87,562		Nil [^]
6.	Parekh Family Trust	05-10-2023	1,06,00,000		Nil ^{\$}
Investor Selling Shareholder					
1.	doTERRA Enterprises, SARL	14-07-2023	94,82,069		Nil [^]
Promoter Group					
1.	Vruta Parekh	04-07-2023	1		Nil ^{\$}
2.	Yash Parekh HUF	04-07-2023	1		Nil ^{\$}
3.	Prisha Parekh	04-07-2023	1		Nil ^{\$}

[#] Also the promoter selling shareholder

[^] Acquired by way of bonus issue dated July 14, 2023

^{\$} Acquisition of equity shares by way of gift

Special Rights to Shareholders

As on the date of this certificate, there are no shareholders with special rights.



2. Average / Weighted average cost of acquisition of the Promoters and Selling Shareholders

The average / Weighted average cost of acquisition per Equity Share for the Promoters (including the Promoter Selling Shareholders) and Investor Selling Shareholder is:

Sr. No	Name	No. of Equity Shares held	Average / Weighted average cost of acquisition per Equity Share (in ₹)
Promoter			
1.	Vipul Parekh [#]	1,24,51,475	0.61
2.	Kaksha Vipul Parekh [#]	59,62,092	0.95
3.	Yash Parekh [#]	61,25,797	0.81
4.	Parekh Family Trust	1,06,00,000	Nil
Investor Selling Shareholder			
1.	doTERRA Enterprises, SARL	1,17,13,144	38.90

[#] Also the promoter selling shareholder

a. Weighted average cost and average cost of acquisition of all Equity Shares held by the Promoters (in ₹ except number of shares and cost per shares)

i. Vipul Parekh

Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/Weighted average cost per share
03-10-1997	100	10	1,000	Cash	Issue	100	1,000.00	10.00
25-06-1998	1,900	10	19,000	Cash	Issue	2,000	20,000.00	10.00
01-01-2001	38,000	Nil	Nil	Not applicable	Bonus Issue	40,000	20,000.00	0.50
07-02-2002	(30,000)	Nil	Nil	Gift	Transfer	10,000	5,000.00	0.50
07-02-2002	(6,000)	Nil	Nil	Gift	Transfer	4,000	2,000.00	0.50
22-12-2005	(1)	10	(10)	Cash	Transfer	3,999	1,999.50	0.50
30-03-2006	1	10	10	Cash	Transfer	4,000	2,009.50	0.50
13-11-2008	1,00,000	Nil	Nil	Gift	Transfer	1,04,000	2,009.50	0.02
01-12-2010	12,500	Nil	Nil	Not applicable	Transmission	1,16,500	2,009.50	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,499	2,009.48	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,498	2,009.47	0.02



Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/Weighted average cost per share
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,497	2,009.45	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,496	2,009.43	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,495	2,009.41	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,494	2,009.40	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,493	2,009.38	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,492	2,009.36	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,491	2,009.34	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,490	2,009.33	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,489	2,009.31	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,488	2,009.29	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,487	2,009.28	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,486	2,009.26	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,485	2,009.24	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,484	2,009.22	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,483	2,009.21	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,482	2,009.19	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,481	2,009.17	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,480	2,009.16	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,479	2,009.14	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,478	2,009.12	0.02
01-12-2010	(1)	10	(10)	Cash	Transfer	1,16,477	2,009.10	0.02
02-02-2011	1,00,000	10	10,00,000	Cash	Issue	2,16,477	10,02,009.10	4.63
17-02-2012	1,50,000	10	15,00,000	Cash	Issue	3,66,477	25,02,009.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,478	25,02,019.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,479	25,02,029.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,480	25,02,039.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,481	25,02,049.10	6.83



Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
20-03-2012	1	10	10	Cash	Transfer	3,66,482	25,02,059.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,483	25,02,069.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,484	25,02,079.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,485	25,02,089.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,486	25,02,099.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,487	25,02,109.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,488	25,02,119.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,489	25,02,129.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,490	25,02,139.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,491	25,02,149.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,492	25,02,159.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,493	25,02,169.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,494	25,02,179.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,495	25,02,189.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,496	25,02,199.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,497	25,02,209.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,498	25,02,219.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,499	25,02,229.10	6.83
20-03-2012	1	10	10	Cash	Transfer	3,66,500	25,02,239.10	6.83
20-03-2012	30,000	Nil	Nil	Gift	Transfer	3,96,500	25,02,239.10	6.31
20-04-2014	33,389	70	23,37,230	Cash	Right Issue	4,29,889	48,39,469.10	11.26
16-01-2017	30,000	Nil	Nil	Gift	Transfer	4,59,889	48,39,469.10	10.52
24-03-2017	1,65,000	81	1,33,65,000	Other than cash	Conversion of Loan into Equity	6,24,889	1,82,04,469.10	29.13
08-03-2018	24,691	81	19,99,971	Other than cash	Conversion of Loan into Equity	6,49,580	2,02,04,440.10	31.10



Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
14-07-2023	25,98,320	Not applicable	Not applicable	Not applicable	Subdivision	32,47,900	2,02,04,440.10	6.22
14-07-2023	1,38,03,575	Nil	Nil	Not applicable	Bonus Issue	1,70,51,475	2,02,04,440.10	1.18
05-10-2023	(1,06,00,000)	Nil	Nil	Gift	Transfer	64,51,475	76,44,408.49	1.18
16-10-2023	30,00,000	Nil	Nil	Gift	Transfer	94,51,475	76,44,408.49	0.81
17-10-2023	30,00,000	Nil	Nil	Gift	Transfer	1,24,51,475	76,44,638.49	0.61
Average / Weighted Average cost per Equity Share								0.61

Note: In the event of share transfers, the cumulative amount is reduced by an amount equivalent to the number of shares transferred, multiplied by the prevailing weighted average cost.

ii.

Kaksha Vipul Parekh

Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
03-10-1997	100	10	1,000	Cash	Issue	100	1,000	10.00
25-06-1998	1,900	10	19,000	Cash	Issue	2,000	20,000	10.00
01-01-2001	38,000	Nil	Nil	Not applicable	Bonus Issue	40,000	20,000	0.50
07-02-2002	6,000	Nil	Nil	Gift	Transfer	46,000	20,000	0.43
13-11-2008	55,000	Nil	Nil	Gift	Transfer	1,01,000	20,000	0.20
01-12-2010	6,250	Nil	Nil	Not applicable	Transmission	1,07,250	20,000	0.19
17-02-2012	1,00,000	10	10,00,000	Cash	Issue	2,07,250	10,20,000	4.92
20-04-2014	30,000	Nil	Nil	Gift	Transfer	2,37,250	10,20,000	4.30
16-01-2017	19,979	70	13,98,530	Cash	Right Issue	2,57,229	24,18,530	9.40
24-03-2017	(30,000)	Nil	Nil	Gift	Transfer	2,27,229	21,36,463	9.40
08-12-2017	60,000	81	48,60,000	Other than Cash	Conversion of Loan into Equity	2,87,229	69,96,463	24.36



Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
08-03-2018	18,519	81	15,00,039	Other than Cash	Conversion of Loan into Equity	3,05,748	84,96,502	27.79
12-05-2021	35,665	Nil	Nil	Gift	Transfer	3,41,413	84,96,502	24.89
14-07-2023	13,65,652	Not applicable	Not applicable	Not applicable	Subdivision	17,07,065	84,96,502	4.98
14-07-2023	72,55,027	Nil	Nil	Not applicable	Bonus Issue	89,62,092	84,96,502	0.95
17-10-2023	(30,00,000)	Nil	Nil	Gift	Transfer	59,62,092	56,52,355	0.95
Average / Weighted Average cost per Equity Share 0.95								

Note: In the event of share transfers, the cumulative amount is reduced by an amount equivalent to the number of shares transferred, multiplied by the prevailing weighted average cost.

iii. Yash Parekh

Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
25-06-1998	500	10	5,000	Cash	Issue	500	5,000	10.00
01-01-2001	9,500	Nil	Nil	Not applicable	Bonus Issue	10,000	5,000	0.50
01-12-2010	6,250	Nil	Nil	Not applicable	Transmission	16,250	5,000	0.31
02-02-2011	2,00,000	10	20,00,000	Cash	Issue	2,16,250	20,05,000	9.27
17-02-2012	50,000	10	5,00,000	Cash	Issue	2,66,250	25,05,000	9.41
16-01-2017	22,421	70	15,69,470	Cash	Right Issue	2,88,671	40,74,470	14.11
08-12-2017	21,914	81	17,75,034	Other than Cash	Conversion of Loan into Equity	3,10,585	58,49,504	18.83
08-03-2018	18,519	81	15,00,039	Other than Cash	Conversion of Loan into Equity	3,29,104	73,49,543	22.33



Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
12-05-2021	18,546	Nil	Nil	Gift	Transfer	3,47,650	73,49,543	21.14
04-07-2023	(1)	Nil	Nil	Gift	Transfer	3,47,649	73,49,522	21.14
04-07-2023	(1)	Nil	Nil	Gift	Transfer	3,47,648	73,49,501	21.14
04-07-2023	(1)	Nil	Nil	Gift	Transfer	3,47,647	73,49,480	21.14
14-07-2023	13,90,588	Not applicable	Not applicable	Not applicable	Subdivision	17,38,235	73,49,480	4.23
14-07-2023	73,87,562	Nil	Nil	Not applicable	Bonus Issue	91,25,797	73,49,480	0.81
16-10-2023	(30,00,000)	Nil	Nil	Gift	Transfer	61,25,797	49,33,423	0.81
Average / Weighted Average cost per Equity Share			0.81					

Note: In the event of share transfers, the cumulative amount is reduced by an amount equivalent to the number of shares transferred, multiplied by the prevailing weighted average cost.

iv. Parekh Family Trust

Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Form of Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
05-10-2023	1,06,00,000	Nil	Nil	Gift	Transfer	1,06,00,000	2,12,00,000	Nil
Average / Weighted average cost per Equity Share			Nil					



b. Average / Weighted average cost of acquisition of all Equity Shares held by the Selling Shareholders (in ₹ except number of shares and cost per shares)

Name of the Selling Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer	Cumulative No. of Equity Shares	Cumulative amount (in ₹)	Average/ Weighted average cost per share
doTERRA Enterprises, SARL	17-05-2019	4,46,215	1,021	45,55,85,515	Cash	Preferential Allotment	4,46,215	45,55,85,515	1021.00
doTERRA Enterprises, SARL	14-07-2023	17,84,860	Nil	Nil	Not applicable	Subdivision	22,31,075	45,55,85,515	204.20
doTERRA Enterprises, SARL	14-07-2023	94,82,069	Nil	Nil	Not applicable	Bonus Issue	1,17,13,144	45,55,85,515	38.90
Average / Weighted average cost per Equity Share				38.90					

3. Weighted average cost of acquisition of the Promoters and the Selling Shareholders in the preceding 3 years, eighteen months and 1 year

a. Details of Weighted average cost of acquisition of the Promoters and the Selling Shareholders in the preceding 3 years, eighteen months and 1 year

Name	Number of Equity Shares acquired	Weighted Average Cost of Acquisition per Equity Share (in ₹)
Promoters		
Vipul Parekh [#]	1,98,03,575	Nil
Kaksha Vipul Parekh [#]	72,55,027	Nil
Yash Parekh [#]	73,87,562	Nil
Parekh Family Trust	1,06,00,000	Nil
Investor Selling Shareholder		
doTERRA Enterprises, SARL	94,82,069	Nil

[#] Also the promoter selling shareholder



b. Average / Weighted average cost of all Equity Shares transacted in the last 3 years (in ₹ except number of shares and cost per shares)

Name of the Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Yash Parekh	04-07-2023	(1)	Nil	Nil	Gift	Transfer
Yash Parekh	04-07-2023	(1)	Nil	Nil	Gift	Transfer
Yash Parekh	04-07-2023	(1)	Nil	Nil	Gift	Transfer
Yash Parekh HUF	04-07-2023	1	Nil	Nil	Gift	Transfer
Prisha Parekh	04-07-2023	1	Nil	Nil	Gift	Transfer
Vruta Parekh	04-07-2023	1	Nil	Nil	Gift	Transfer
Vipul Parekh	14-07-2023	1,38,03,575	Nil	Nil	Not applicable	Bonus Issue
Kaksha Vipul Parekh	14-07-2023	72,55,027	Nil	Nil	Not applicable	Bonus Issue
Yash Parekh	14-07-2023	73,87,562	Nil	Nil	Not applicable	Bonus Issue
doTERRA Enterprises, SARL	14-07-2023	94,82,069	Nil	Nil	Not applicable	Bonus Issue
Vipul Parekh	05-10-2023	(1,06,00,000)	Nil	Nil	Gift	Transfer
Parekh Family Trust	05-10-2023	1,06,00,000	Nil	Nil	Gift	Transfer
Vipul Parekh	16-10-2023	30,00,000	Nil	Nil	Gift	Transfer
Yash Parekh	16-10-2023	(30,00,000)	Nil	Nil	Gift	Transfer
Vipul Parekh	17-10-2023	30,00,000	Nil	Nil	Gift	Transfer
Kaksha Vipul Parekh	17-10-2023	(30,00,000)	Nil	Nil	Gift	Transfer
Average cost per Equity Share	Nil					
Weighted average cost per Equity Share	Nil					



c. Average / Weighted average cost of all Equity Shares transacted in the last eighteen months
(in ₹ except number of shares and cost per shares)

Name of the Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Yash Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Yash Parekh HUF	Nil	Nil	Nil	Nil	Nil	Nil
Prisha Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Vruta Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Vipul Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Kaksha Vipul Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Parekh Family Trust	Nil	Nil	Nil	Nil	Nil	Nil
doTERRA Enterprises, SARL	Nil	Nil	Nil	Nil	Nil	Nil
Average cost per Equity Share	Nil					
Weighted average cost per Equity Share	Nil					



- d. Average / Weighted average cost of all Equity Shares transacted in the last 1 year
(in ₹ except number of shares and cost per shares)

Name of the Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/Transfer
Yash Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Yash Parekh HUF	Nil	Nil	Nil	Nil	Nil	Nil
Prisha Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Vruta Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Vipul Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Kaksha Vipul Parekh	Nil	Nil	Nil	Nil	Nil	Nil
Parekh Family Trust	Nil	Nil	Nil	Nil	Nil	Nil
doTERRA Enterprises, SARL	Nil	Nil	Nil	Nil	Nil	Nil
Average cost per Equity Share	Nil					
Weighted average cost per Equity Share	Nil					



- e. Weighted average cost of acquisition of Equity Shares acquired by the Promoters in the preceding 3 years, eighteen months and 1 year
(in ₹ except number of shares and cost per shares)

Name of the Promoter Selling Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Vipul Parekh	14-07-2023	1,38,03,575	Nil	Nil	Not Applicable	Bonus Issue
Vipul Parekh	16-10-2023	30,00,000	Nil	Nil	Gift	Transfer
Vipul Parekh	17-10-2023	30,00,000	Nil	Nil	Gift	Transfer
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					

Name of the Promoter Selling Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Kaksha Vipul Parekh	14-07-2023	72,55,027	Nil	Nil	Not Applicable	Bonus Issue
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					



Name of the Promoter Selling Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Yash Parekh	14-07-2023	73,87,562	Nil	Nil	Not Applicable	Bonus Issue
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					

Name of the Promoter	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Parekh Family Trust	05-10-2023	1,06,00,000	Nil	Nil	Gift	Transfer
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					



f. Weighted Average cost of acquisition of Equity Shares acquired by the Promoter Group in the preceding 3 years, eighteen months and one year
(in ₹ except number of shares and cost per shares)

Name of the Promoter Group	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Vruta Parekh	04-07-2023	1	Nil	Nil	Gift	Transfer
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					

Name of the Promoter Group	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Yash Parekh HUF	04-07-2023	1	Nil	Nil	Gift	Transfer
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					



Name of the Promoter Group	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
Prisha Parekh	04-07-2023	1	Nil	Nil	Gift	Transfer
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					

g. Weighted Average Cost of acquisition of Equity Shares acquired by the Selling Shareholders in the preceding 3 years, eighteen months and one year
(in ₹ except number of shares and cost per shares)

Name of the Investor Selling Shareholder	Date of Acquisition	No. of Equity Shares	Cost per Equity Share (₹)	Total Cost (in ₹)	Consideration	Reasons for Allotment/ Transfer
doTERRA Enterprises, SARL	14-07-2023	94,82,069	Nil	Nil	Not Applicable	Bonus Issue
Weighted Average Cost of acquisition per Equity Share for three years	Nil					
Weighted Average Cost of acquisition per Equity Share for eighteen months	Nil					
Weighted Average Cost of acquisition per Equity Share for one year	Nil					

