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Prospectus
100% Fixed Price Issue
Please read Section 26 of the Companies Act, 2013
Dated: September 23, 2025

OM METALLOGIC LIMITED
(CIN- U28113HR2011PLC044569)
(Formerly known as Om Metallogic Private Limited)

Registered Office	Corporate office	Contact Person	Email & Telephone	Website
Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004	C-808, 8th Floor, Vipul Plaza, Sector 81, Faridabad	Ms. Prachi Gupta, Company Secretary & Compliance Officer	info@ommetallogic.com 0129-2989582	www.ommetallogic.com
PROMOTERS OF OUR COMPANY: MR. MANISH SHARMA & MRS. SEEMA SHARMA				
DETAILS OF THE ISSUE				
Type	Fresh Issue Size	Offer For Sale Size	Total Issue Size	Eligibility
Fresh Issue	Upto 25,98,400 Equity Shares at the Issue Price of Rs. 86.00 each aggregating Rs. 2,234.62 Lakhs	Nil	Upto 25,98,400 Equity Shares at the Issue Price of Rs. 86.00 each aggregating Rs. 2,234.62 Lakhs	This Issue is being made in terms of Regulation 229(1) of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended.
DETAILS OF ISSUE FOR SALE, SELLING SHAREHOLDERS AND THEIR AVERAGE COST OF ACQUISITION- NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES				
RISK IN RELATION TO THE FIRST ISSUE				
This being the first public offer of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is Rs.10/- (Rupees Ten Only) each. Issue Price is 8.60 times of the face value of the Equity Shares. The Issue Price determined and justified by our Company in consultation with the Lead Manager as stated in the section titled “Basis for Issue Price” on page no 100 of this Prospectus and should not be considered to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.				
GENERAL RISKS				
Investments in Equity and Equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares issued in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the Prospectus. Specific attention of the investors is invited to the section titled “Risk Factors” beginning on page no. 32 of this Prospectus.				
ISSUERS ABSOLUTE RESPONSIBILITY				
Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that this Prospectus contains all information with regard to our Company and the Issue, which is material in the context of the Issue, that the information contained in this Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes this Prospectus as a whole or any of such information or the expression of any such opinions or intentions, misleading in any material respect.				
LISTING				
The Equity Shares Issued through this Prospectus are proposed to be listed on the SME Platform of BSE Limited (“BSE SME”) in terms of the Regulation 229 (1) of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time. Our Company has received an ‘in-principle’ approval letter dated 8 th September, 2025 from BSE for using its name in the issue document for listing of our Company on the SME Platform of BSE Limited (“BSE SME”). For the purpose of this Issue, the Designated Stock Exchange will be BSE Limited (“BSE”).				
LEAD MANAGER TO THE ISSUE				
Name and Logo		Contact Person	Email & Telephone	
 CORPORATE MAKERS CAPITAL LIMITED		Mr. Manish Kumar Singh	Email Id: info@corporatemakers.in Telephone: 011-41411600	
REGISTRAR TO THE ISSUE				
Name and Logo		Contact Person	Email & Telephone	
 SKYLINE FINANCIAL SERVICES PRIVATE LIMITED		Mr. Anuj Rana	Email Id: ipo@skylinerta.com Telephone: 011-40450193-197 Fax: +91-11-26812683	
ISSUE PROGRAMME				
ISSUE OPENS ON: MONDAY, 29 TH SEPTEMBER, 2025			ISSUE CLOSES ON: WEDNESDAY, 01 ST OCTOBER, 2025	



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Prospectus
100% Fixed Price Issue
Please read Section 26 of the Companies Act, 2013
Dated: September 23, 2025

OM METALLOGIC LIMITED
(CIN- U28113HR2011PLC044569)

(Formerly known as Om Metallogic Private Limited)

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on December 14, 2011, under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. On 22 March 2013, our Company acquired Proprietary business of M/s Om Industries, a proprietary firm owned by Mr. Manish Sharma w.e.f. April 01, 2013, along with the assets and liabilities of the proprietorship concern as going concern. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated June 26, 2023, issued by the Registrar of Companies, Delhi. For further details please refer to chapter titled “**History and Corporate Structure**” beginning on page 148 of this Prospectus.

Registered Office: Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana -, India, 121004

Corporate office: C-808, 8th Floor, Vipul Plaza, Sector 81, Faridabad – 121002

Contact person: Ms. Prachi Gupta, Company Secretary and Compliance officer

Tel No: 0129-2989582; **E-mail Id:** info@ommetallogic.com; **Website:** www.ommetallogic.com

PROMOTERS OF OUR COMPANY: MR. MANISH SHARMA AND MRS. SEEMA SHARMA

DETAILS OF THE ISSUE

INITIAL PUBLIC OFFER OF UPTO 25,98,400 EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH (“EQUITY SHARES”) OF OM METALLOGIC LIMITED (“THE COMPANY” OR THE “ISSUER”) FOR CASH AT A PRICE OF RS. 86.00/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. 76.00/- PER EQUITY SHARE (THE “ISSUE PRICE”) AGGREGATING TO RS. 2,234.62 LAKHS (“THE ISSUE”) OF WHICH UPTO 1,31,200 EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH FOR CASH AT A PRICE OF RS. 86.00/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. 76.00/- PER EQUITY SHARE AGGREGATING TO RS. 112.83 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE “MARKET MAKER RESERVATION PORTION”). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E NET ISSUE OF 24,67,200 EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH AT A PRICE OF RS. 86.00/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. 76.00/- PER EQUITY SHARE AGGREGATING TO RS. 2,121.79 LAKHS (THE “NET ISSUE”). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE UPTO 33.05% AND 31.38% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

In terms of Rule 19(2)(b)(i) of the SCRR this Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. This Issue is being made through Fixed Price process in accordance and compliance with Regulation 229(1) of Chapter IX and other applicable provisions of SEBI ICDR Regulations, wherein a minimum 50% of the Net Issue is allocated for Individual Investors and the balance shall be offered to individual applicants other than Individual Investors and other investors including corporate bodies or institutions, QIBs and Non-Institutional Applicants. However, if the aggregate demand from the Individual Investors is less than 50%, then the balance Equity Shares in that portion will be added to the non-Individual Investor portion offered to the remaining investors including QIBs and NIIIs and vice-versa subject to valid Applications being received from them at or above the Issue Price. Additionally, if the Individual Investor category is entitled to more than fifty per cent on a proportionate basis, the Individual Investors shall be allocated that higher percentage. For further details please refer the section titled “**Issue Structure**” beginning on page no. 241 of this Prospectus.

All potential investors shall participate in the Issue only through an Application Supported by Blocked Amount (“ASBA”) process including through UPI mode (as applicable) by providing details of the respective bank accounts and / or UPI IDs, in case of UPI Bidders, if applicable, which will be blocked by the Self Certified Syndicate Banks (“SCSBs”) for the same. For details in this regard, specific attention is invited to “**Issue Procedure**” on page no. 244 of this Prospectus. A copy will be filed with the Registrar of Companies as required under Section 26 of the Companies Act, 2013.

RISK IN RELATION TO THE FIRST ISSUE

“This being the first Public Issue of our Company, there has been no formal market for the securities of our Company. The paid-up value of the shares is Rs.10/- per Equity Shares and the Issue Price should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the equity shares of our Company nor regarding the price at which the Equity Shares will be traded after listing.”

GENERAL RISK

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this offering. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares offered in the Issue have neither been recommended nor approved by Securities and Exchange Board of India nor does Securities and Exchange Board of India guarantee the accuracy or adequacy of this Prospectus. Specific attention of the investors is invited to the section titled “**Risk Factors**” beginning on page no 32 of this Prospectus.

ISSUERS ABSOLUTE RESPONSIBILITY

Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that this Prospectus contains all information with regard to our Company and the Issue, which is material in the context of this Issue; that the information contained in this Prospectus is true and correct in all material aspects and is not misleading in any material respect; that the opinions and intentions expressed herein are honestly held; and that there are no other facts, the omission of which makes this Prospectus as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect.

LISTING

The Equity Shares offered through the Prospectus are proposed to be listed on the SME Platform of BSE Limited (“BSE” i.e. “BSE SME”). In terms of Regulation 229(1) of the Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended, our Company has received an In-Principle approval letter dated 8th September, 2025 from BSE for using its name in the Issue document for listing of our shares on the SME platform of BSE Limited. For the purpose of this Issue, the Designated Stock Exchange will be the BSE Limited.

LEAD MANAGER



CORPORATE MAKERS CAPITAL LIMITED
611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi- 110008
Telephone: 011 41411600
Email: info@corporatemakers.in
Website: www.corporatemakers.in
Investor Grievance Email: info@corporatemakers.in
Contact Person: Mr. Manish Kumar Singh
SEBI Registration Number: INM000013095
CIN: U65100DL1994PLC063880

REGISTRAR TO THE ISSUE



SKYLINE FINANCIAL SERVICES PRIVATE LIMITED
D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi- 110020
Telephone: 011 40450193-197
Fax: +91-11-26812683
Email ID: ipo@skylinerta.com
Investor grievance email: grievances@skylinerta.com
Website: www.skylinerta.com
Contact Person: Mr. Anuj Rana
SEBI Registration Number: INR000003241
CIN: U74899DL1995PTC071324

ISSUE PROGRAMME

ISSUE OPENS ON: MONDAY, 29TH SEPTEMBER, 2025

ISSUE CLOSES ON: WEDNESDAY, 01ST OCTOBER, 2025

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Pursuant to Schedule VI of SEBI (ICDR) Regulations, 2018***



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SECTION I – GENERAL

DEFINITIONS AND ABBREVIATIONS

This Prospectus uses certain definitions and abbreviations which, unless the context otherwise indicates or implies or unless otherwise specified, shall have the meaning as provided below. References to any legislation, act, regulations, rules, guidelines or policies shall be to such legislation, act, regulations, rules, guidelines or policies as amended, supplemented, or re-enacted from time to time and any reference to a statutory provision shall include any subordinate legislation made from time to time under that provision.

The words and expressions used in this Prospectus, but not defined herein shall have, to the extent applicable, the meaning ascribed to such terms under SEBI ICDR Regulations, the Companies Act, the SCRA, the Depositories Act, and the rules and regulations made thereunder.

Notwithstanding the foregoing, the terms not defined but used in the chapters titled “Statement of Possible Tax Benefits”, “Restated Financial Statements”, “Outstanding Litigations and Material Developments”, “Key Industry Regulations and Policies” and section titled “Main Provisions of the Articles of Association” on page 107, 181, 199, 138 and 285 respectively of this Prospectus, shall have the meanings ascribed to such terms in the respective sections.

GENERAL TERMS

Term	Description
Om Metallogic/OM/OML / The Company / Our Company / The Issuer / Om Metallogic Limited	Om Metallogic Limited, a Company incorporated under the Companies Act, 1956 having its registered office at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 and corporate office at C-808, 8 th Floor, Vipul Plaza, Sector 81, Faridabad.
We / us / our	Unless the context otherwise indicates or implies, refers to our Company
you / your / yours	Prospective Investors in this Issue

COMPANY RELATED TERMS

Term	Description
AoA / Articles / Articles of Association	The Articles of Association of our Company, as amended from time to time.
Audit Committee	The Audit Committee of our Company in accordance with Section 177 of the Companies Act, 2013, as described in “Our Management” beginning on page 153 of this Prospectus.
Auditors / Statutory Auditors / Peer Review Auditor	The Statutory Auditors of our Company, currently being M/s. N.K. Mittal & Associates & Co., Chartered Accountants, having their office at 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai- 400 058, Maharashtra, India.
Bankers to our Company	Axis Bank Limited.
Board of Directors / Board / Directors (s)	The Board of Directors of Om Metallogic Limited, including all duly constituted Committees thereof as the context may refer to.
Chairman / Chairperson	The Chairman / Chairperson of Board of Directors of our Company being Mr. Manish Sharma.
Chief Financial Officer / CFO	The Chief Financial Officer of our Company is Mr. Tulsiram

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Term	Description
Company Secretary and Compliance Officer	The Company Secretary and Compliance officer of our Company is Ms. Prachi Gupta.
Corporate Identification Number / CIN	U28113HR2011PLC044569
Equity Shares	Equity Shares of our Company of Face Value of Rs.10/- each fully paid-up
Equity Shareholders / Shareholders	Persons / entities holding Equity Share of our Company
Executive Director(s)	Executive Directors means Whole Time Directors of our Company.
Group Companies	In terms of SEBI ICDR Regulations, the term “Group Companies” includes companies (other than our Promoters and Subsidiaries) with which there were related party transactions as disclosed in the Restated Financial Statements as covered under the applicable accounting standards, any other companies as considered material by our Board, in accordance with the Materiality Policy and as disclosed in chapter titled “Our Group Company” beginning on page 178 of this Prospectus.
Independent Director(s)	Independent Directors on the Board, and eligible to be appointed as an Independent Director under the provisions of Companies Act and SEBI LODR Regulations. For details of the Independent Directors, please refer to chapter titled “Our Management” beginning on page 153 of this Prospectus.
ISIN	International Securities Identification Number. In this case being INE0R8Q01018.
Key Management Personnel / KMP	Key Managerial Personnel of our Company in terms of Regulation 2(1)(bb) of the SEBI ICDR Regulations, together with the Key Managerial Personnel of our Company in terms of Section 2(51) of the Companies Act, 2013 and as disclosed in the chapter titled “Our Management” beginning on page 153 of this Prospectus.
Materiality Policy	The policy adopted by our Board on 10 th April, 2025 for identification of Group Companies, material outstanding litigation and outstanding dues to material creditors, in accordance with the disclosure requirements under the SEBI ICDR Regulations.
Managing Director	The Managing Director of our Company is Mr. Manish Sharma.
MOA / Memorandum of Association	The Memorandum of Association of our Company, as amended from time to time.
Nomination and Remuneration Committee	The Nomination and Remuneration Committee of our Company, constituted in accordance with Section 178 of the Companies Act, 2013, the details of which are provided in “Our Management” beginning on page 153 of this Prospectus.
Non-Executive Director	A Director not being an Executive Director or is an Independent Director.
Peer Review Auditors	M/s. N.K. Mittal & Associates., Chartered Accountants, having their office at 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058, Maharashtra, India.
Promoter(s)	The Promoter(s) of our Company are Mr. Manish Sharma and Mrs. Seema Sharma.

Om Metallogis Limited –Prospectus

Term	Description
Promoter Group	Such persons, entities and companies constituting our promoter group pursuant to Regulation 2(1) (pp) of the SEBI ICDR Regulations as disclosed in the Chapter titled “Our Promoters and Promoter Group” beginning on page 172 of this Prospectus.
Registered Office	The Registered Office of our Company situated at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004.
Registrar of Companies / RoC	Registrar of Companies, Delhi situated at 4th Floor, IFCI Tower, 61, Nehru Place, New Delhi - 110019.
Restated Financial Statements	Restated Financial Statements of our Company for the Financial Years ended on March 31 2025, 2024, and 2023 (prepared in accordance with the Indian GAAP read with Section 133 of the Companies Act, 2013 and restated in accordance with the SEBI ICDR Regulations) which comprises the restated summary Statement of Assets & Liabilities, the restated summary Statement of Profit and Loss and restated summary Statement of Cash Flows along with all the schedules and notes thereto as disclosed in chapter titled “Restated Financial Statements” on page 181 of this Prospectus.
Senior Management	Senior Management of our Company in terms of Regulation 2(1)(bbbb) of the SEBI ICDR Regulations and as disclosed in the chapter titled “Our Management” beginning on page 151 of this Prospectus.
Stakeholders’ Relationship Committee	The Stakeholders’ Relationship Committee of our Company, constituted in accordance with Section 178 of the Companies Act, 2013, the details of which are provided in “Our Management” beginning on page 153 of this Prospectus.
Whole Time Director (WTD)	“Whole-time director” includes a director in the whole-time employment of the company.

ISSUE RELATED TERMS

Term	Description
Abridged Prospectus	Abridged Prospectus to be issued under SEBI ICDR Regulations and appended to the Application Forms.
Acknowledgement Slip	The slip or document issued by the Designated Intermediary to an Applicant as proof of registration of the Application Form.
Allot / Allotment / Allotted / Allotment of Equity shares	Unless the context otherwise requires, the allotment of the Equity Shares pursuant to the Issue to the successful applicants, including transfer of the Equity Shares pursuant to the Issue to the successful applicants.
Allotment Advice	A note or advice or intimation of Allotment sent to the Applicants who have been or are to be Allotted the Equity Shares after the Basis of Allotment has been approved by the Designated Stock Exchange.
Allotment Date	Date on which the Allotment is made
Allottees	The successful applicant to whom the Equity Shares are being / have been allotted.
Applicant / Investor	Any prospective investor who makes an application pursuant to the terms of the Prospectus. All the applicants should make application through ASBA only.
Application lot	1,600 Equity Shares and in multiples thereof.
Application Amount	The amount at which the prospective investors shall apply for Equity Shares of our Company in terms of this Prospectus
Application Supported by	An application, whether physical or electronic, used by ASBA Applicant to make an application authorizing an SCSB to block the Application Amount in the specified Bank Account maintained with

Om Metallogic Limited –Prospectus

Term	Description
Blocked Amount / ASBA	such SCSB and will include applications made by RIIs using the UPI Mechanism, where the Application Amount shall be blocked upon acceptance of UPI Mandate Request by RIIs using UPI Mechanism.
ASBA Account	Account maintained with an SCSB which may be blocked by such SCSB or the account of the RII blocked upon acceptance of UPI Mandate Request by RIIs using the UPI Mechanism to the extent of the Application Amount of the Applicant
ASBA Applicant(s)	Any prospective investors in the Issue who intend to submit the Application through the ASBA process.
ASBA Application / Application	An application form, whether physical or electronic, used by ASBA Applicants which will be considered as the application for Allotment in terms of the Prospectus.
ASBA Form	An application form (with and without the use of UPI, as may be applicable), whether physical or electronic, used by the ASBA Applicants and which will be considered as an application for Allotment in terms of the Prospectus.
Banker(s) to the Company	Such banks which are disclosed as Banker(s) to our Company in the chapter titled “General Information” beginning on page 59 of this Prospectus.
Banker(s) to the Issue	The banks which are Clearing Members and registered with SEBI as Banker to an Issue with whom the Escrow Agreement is entered and in this case being Axis Bank Limited.
Banker(s) to the Issue and Sponsor Bank Agreement	Agreement dated September 16, 2025, Axis Bank Limited, entered into between our Company, Lead Manager, the Registrar to the Issue, Banker to the Issue and Sponsor Bank for collection of the Application Amount on the terms and conditions thereof.
Basis of Allotment	The basis on which the Equity Shares will be Allotted to successful Applicants under the Issue and which is described in the chapter titled “Issue Procedure” beginning on page 243 of this Prospectus.
Broker Centres	Broker Centres notified by the Stock Exchanges where Applicants can submit the ASBA Forms to a Registered Broker. The details of such Broker Centres, along with the names and contact details of the Registered Broker are available on the respective websites of the Stock Exchange.
BSE SME / SME Platform of BSE	The SME Platform of BSE for listing of equity shares offered under Chapter IX of the SEBI (ICDR) Regulations, 2018
CAN / Confirmation of Allocation Note	The note or advice or intimation sent to each successful Applicant indicating the Equity Shares which will be Allotted, after approval of Basis of Allotment by the Designated Stock Exchange.
Client ID	Client identification number maintained with one of the Depositories in relation to Demat account
Collecting Depository Participant(s) or CDP(s)	A depository participant as defined under the Depositories Act, 2018, registered with SEBI and who is eligible to procure Applications at the Designated CDP Locations in terms of circular No. GR/CFD/POLICYCELL/11/2015 dated November 10, 2015 issued by SEBI.
Controlling Branches	Such branches of the SCSBs which coordinate with the Lead Manage, the Registrar to the Issue and the Stock Exchange and a list of which is available at www.sebi.gov.in or at such other website as may be prescribed by SEBI from time to time.

Om Metallogic Limited –Prospectus

Term	Description
Collection Centres	Centres at which the Designated intermediaries shall accept the Application Forms, being the Designated SCSB Branch for SCSBs, specified locations for syndicate, broker centre for registered brokers, designated RTA Locations for RTAs and designated CDP locations for CDPs.
Demographic Details	The demographic details of the Applicants such as their Address, PAN, Occupation, Bank Account details and UPI ID (if applicable).
Designated CDP Locations	Such locations of the CDPs where Applicants can submit the Application Forms and in case of IIs only ASBA Forms with UPI. The details of such Designated CDP Locations, along with names and contact details of the Collecting Depository Participants eligible to accept Application Forms are available on the websites of the Stock Exchange.
Designated Date	The date on which relevant amounts are transferred from the ASBA Accounts to the Public Issue Account or the Refund Account, as the case may be, and the instructions are issued to the SCSBs (in case of RIIs using UPI Mechanism, instruction issued through the Sponsor Bank) for the transfer of amounts blocked by the SCSBs in the ASBA Accounts to the Public Issue Account or the Refund Account, as the case may be, in terms of the Prospectus following which Equity Shares will be Allotted in the Issue.
Designated Intermediaries / Collecting Agent	In relation to ASBA Forms submitted by IIs authorising an SCSB to block the Application Amount in the ASBA Account, Designated Intermediaries shall mean SCSBs. In relation to ASBA Forms submitted by IIs where the Application Amount will be blocked upon acceptance of UPI Mandate Request by such RII using the UPI Mechanism, Designated Intermediaries shall mean syndicate members, sub-syndicate members, Registered Brokers, CDPs and RTAs. In relation to ASBA Forms submitted by QIBs and NIBs, Designated Intermediaries shall mean SCSBs, syndicate members, sub-syndicate members, Registered Brokers, CDPs and RTAs.
Designated Market Maker	Prabhat Financial Services Limited will act as the Market Maker and has agreed to receive or deliver the specified securities in the market making process for a period of three years from the date of listing of our Equity Shares or for a period as may be notified by amendment to SEBI ICDR Regulations.
Designated RTA Locations	Such locations of the RTAs where Applicants can submit the Application Forms to RTAs. The details of such Designated RTA Locations, along with names and contact details of the RTAs eligible to accept Application Forms are available on the websites of the Stock Exchange.
Designated SCSB Branches	Such branches of the SCSBs which shall collect the ASBA Forms (other than ASBA Forms submitted by IIs where the Application Amount will be blocked upon acceptance of UPI Mandate Request by such RII using the UPI Mechanism), a list of which is available on the website of SEBI at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes Intermediaries or at such other website as may be prescribed by SEBI from time to time
Designated Stock Exchange	SME Platform of BSE Limited for listing of equity shares offered in pursuant to the provisions of Chapter IX of the SEBI (ICDR) Regulations, 2018.

Om Metallogic Limited –Prospectus

Term	Description
Draft Prospectus	The Draft Prospectus dated July 26, 2025 issued in accordance with Section 23 and 26 of the Companies Act, 2013 and the SEBI ICDR Regulations which does not contain complete particulars of the price at which the Equity Shares will be Allotted and the size of the Issue, including any addenda or corrigenda thereto filed with SME Platform of BSE under SEBI (ICDR) Regulations.
DP	Depository Participant.
DP ID	Depository Participants Identity number.
Eligible NRI(s)	NRI(s) from jurisdictions outside India where it is not unlawful to make an issue or invitation under the Issue and in relation to whom the ASBA Form and the Prospectus will constitute an invitation to subscribe to or to purchase the Equity Shares and who have opened dematerialized accounts with SEBI registered qualified depository participants.
Eligible QFIs	Qualified Foreign Investors from such jurisdictions outside India where it is not unlawful to make an offer or invitation to participate in the Issue and in relation to whom the Prospectus constitutes an invitation to subscribe to Equity Shares issued thereby, and who have opened dematerialized accounts with SEBI registered qualified depository participants, and are deemed as FPIs under SEBI FPI Regulations
Engagement Letter	The Engagement Letter dated April 3, 2025, executed between the Company and the Lead Manager.
Escrow & Sponsor Bank Agreement	Agreement dated 16 th September, 2025 entered into amongst our Company, the Registrar to the Issue, the Lead Manager and Banker to the Issue and Sponsor Bank, to receive monies from the Applicants through the SCSBs Bank Account on the Designated Date in the Public Issue Account.
Escrow Account	Account(s) opened with the Bank to the Issue pursuant to Escrow and Sponsor Bank Agreement.
Escrow Collection Bank(s)	The Bank(s) which are clearing members and registered with SEBI as bankers to an issue under the SEBI (Bankers to an Issue) Regulations, 1994 and with whom the Escrow Account(s) will be opened, in this case being Axis Bank Limited.
Electronic Transfer of Funds	Refunds through ECS, NEFT, Direct Credit or RTGS as applicable.
Equity Shares	Equity Shares of our Company of face value of Rs. 10/- each.
First Applicant	Applicant whose name shall be mentioned in the Application Form or the Revision Form and in case of joint applications, whose name shall also appear as the first holder of the beneficiary account held in joint names
Foreign Institutional Investors/ FII	Foreign Institutional Investor (as defined under SEBI FII Regulations) registered with SEBI under applicable laws in India
Foreign Portfolio Investor / FPIs	Foreign Portfolio Investor as defined under SEBI FPI Regulations
General Information Document or GID	The General Information Document for investing in public issues prepared and issued in accordance with the circular no. SEBI / HO / CFD / DIL1 / CIR / P / 2020 / 37 dated March 17, 2020 and the circular no. SEBI / HO / CFD / DIL2 / CIR / P / 2020 / 50 dated March 30, 2020, as amended by SEBI from time to time.
Issue	The Initial Public Issue of upto 25,98,400 Equity Shares of face value of Rs. 10/- each for cash at a price of Rs. 86.00 per Equity shares (including premium of Rs. 76.00 per Equity Share) aggregating to Rs. 2,234.62 Lakhs.

Om Metallogic Limited –Prospectus

Term	Description
Issue Agreement	The agreement dated May 06, 2025, entered amongst our Company and the Lead Manager, pursuant to which certain arrangements are agreed to in relation to the Issue.
Issue Closing date	The date on which the Issue closes for subscription being 30 th September, 2025
Issue Opening date	The date on which the Issue opens for subscription being 26 th September, 2025
Issue Period	The period between the Issue Opening Date and the Issue Closing Date inclusive of both days and during which prospective Applicants can submit their applications inclusive of any revision thereof. Provided however that the applications shall be kept open for a minimum of three (3) Working Days for all categories of bidders. Our Company, in consultation with the Lead Manager, may decide to close applications by QIBs One (1) day prior to the Issue Closing Date which shall also be notified in an advertisement in same newspapers in which the Issue Opening Date was published.
Issue Price	Rs. 86.00 per Equity Share (Including Premium of Rs. 76.00 per share)
Issue Proceeds	The gross proceeds of the Issue which shall be available to our Company, based on the total number of Equity Shares Allotted at the Issue Price. For further information about use of the Issue Proceeds, see “Objects of the Issue” beginning on page 84 of this Prospectus.
LMs / Lead Manager	Lead Manager to the Issue, in this case being Corporate Makers Capital Limited
Listing Agreement	Unless the context specifies otherwise, this means the Equity Listing Agreement to be signed between our Company and BSE Limited.
Lot Size	The Market lot and Trading lot for the Equity Share is 1,600 and in multiples of 1,600 thereafter; subject to a minimum allotment of 1,600 Equity Shares to the successful applicants.
Market Maker Reservation Portion	The Reserved portion of 1,31,200 Equity shares of Rs.10/- each at an Issue Price of Rs. 86.00 aggregating to Rs. 112.83 Lakhs for Designated Market Maker in the Public Issue of our Company.
Market Making Agreement	The Agreement among the Market Maker, the Lead Manager and our Company dated 16 th September, 2025.
Minimum Application Size	The Application must be for a minimum of 2 lots and in multiples of 2 lots thereafter, so as to ensure that the Application Price payable by the Applicant exceed Rs.2,00,000.
Mobile App(s)	The mobile applications listed on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 or such other website as may be updated from time to time, which may be used by RIIs to submit Applications using the UPI Mechanism. The mobile applications which may be used by RIIs to submit Bids using the UPI Mechanism as provided under ‘Annexure A’ for the SEBI circular number SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019.
Mutual Fund	A Mutual Fund registered with SEBI under the SEBI (Mutual Funds) Regulations, 1996, as amended.
Net Issue	The Issue (excluding the Market Maker Reservation Portion) of upto 24,67,200 Equity Shares of face value Rs. 10.00/- each fully paid-up of our Company for cash at a price of Rs. 86.00 per Equity Share aggregating up to Rs. 2,121.79 Lakhs.
Net Proceeds	The Issue Proceeds less the Issue related expenses. For further details regarding the use of the Net Proceeds and the Issue expenses, see “Objects of the Issue” beginning on page no. 84 of this Prospectus.

Om Metallogis Limited –Prospectus

Term	Description
Non - Institutional Investor/ Non-Institutional Bidder/ NIB's	All Investors that are not Qualified Institutional Buyers or Individual Investors and who have Applied for Equity Shares for a cumulative amount more than Rs. 2,00,000 (but not including NRIs other than Eligible NRIs).
NPCI	NPCI, a Reserve Bank of India (RBI) initiative, is an umbrella organization for all retail payments in India. It has been set up with the guidance and support of the Reserve Bank of India (RBI) and Indian Banks Association (IBA).
Non-Resident / NR	A person resident outside India, as defined under FEMA and includes Eligible NRIs, FIIs registered with SEBI and FVCIs registered with SEBI.
OCB / Overseas Corporate Body	Overseas Corporate Body means and includes an entity defined in clause (xi) of Regulation 2 of the Foreign Exchange Management (Withdrawal of General Permission to Overseas Corporate Bodies (OCB's) Regulations 2003 and which was in existence on the date of the commencement of these Regulations and immediately prior to such commencement was eligible to undertake transactions pursuant to the general permission granted under the Regulations. OCBs are not allowed to invest in this Issue. (A company, partnership, society or other corporate body owned directly or indirectly to the extent of at least 60% by NRIs including overseas trusts in which not less than 60% of the beneficial interest is irrevocably held by NRIs directly or indirectly and which was in existence on October 3, 2003 and immediately before such date was eligible to undertake transactions pursuant to the general permission granted to OCBs under the FEMA. OCBs are not allowed to invest in the Issue.)
Person / Persons	Any individual, sole proprietorship, unincorporated association, unincorporated organization, body corporate, corporation, Company, partnership, limited liability Company, joint venture, or trust or any other entity or organization validly constituted and/or incorporated in the jurisdiction in which it exists and operates, as the context requires.
Prospectus	The Prospectus dated September 23, 2025 to be filed with the RoC in accordance with Section 26 of the Companies Act, 2013 containing, inter alia, the Issue opening and closing dates and other information.
Public Issue Account	Account opened with Bankers to the Issue under section 40(3) of the Companies Act, 2013 for the purpose of transfer of monies from the SCBs from the bank accounts of the ASBA Applicants on the Designated Date.
Qualified Institutional Buyers / QIBs	Qualified institutional buyers as defined under Regulation 2(1)(ss) of the SEBI ICDR Regulations
Refund Account	The account to be opened with the Refund Bank, from which refunds, if any, of the whole or part of the Application Amount to the Applicants shall be made. Refunds through NECS, NEFT, direct credit, NACH or RTGS, as applicable
Refund Bank(s)	The Banker(s) to the Issue with whom the Refund Account(s) will be opened, in this case being Axis Bank Limited.
Registered Brokers	Stock brokers registered with SEBI under the Securities and Exchange Board of India (Stock Brokers and Sub Brokers) Regulations, 1992 and the stock exchanges having nationwide terminals, other than the Members of the Syndicate eligible to procure Bids in terms of Circular No. CIR/CFD/14/2012 dated October 04, 2012 issued by SEBI.
Registrar / Registrar to the Issue	Registrar to the Issue being Skyline Financial Services Private Limited.

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Term	Description
Registrar Agreement	The agreement dated June 27, 2025 among our Company and the Registrar to the Issue in relation to the responsibilities and obligations of the Registrar to the Issue pertaining to the Issue.
Registrar and Share Transfer Agents/RTAs	Registrar and Share Transfer Agents registered with SEBI and eligible to procure Applications at the Designated RTA Locations in terms of circular No. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015 issued by SEBI.
Individual Investor(s)/ II(s)	Individual Applicants, who have applied for the Equity Shares for a minimum application size of two lots wherein amount exceeds more than Rs. 200,000 in any of the bidding options in the Issue (including HUFs applying through their Karta and Eligible NRIs)
Revision Form	Form used by the Applicants to modify the quantity of the Equity Shares or the Applicant Amount in any of their ASBA Form(s) or any previous Revision Form(s). QIB Applicants and Non-Institutional Investors are not allowed to withdraw or lower their applications (in terms of quantity of Equity Shares or the Application Amount) at any stage. Individual Investors can revise their Application during the Issue Period or withdraw their Applications until Issue Closing Date.
Self-Certified Syndicate Bank(s) / SCSBs	A Self Certified Syndicate Bank registered with SEBI under the SEBI (Bankers to an Issue) Regulations, 1994 and offers the facility of ASBA, including blocking of bank account. A list of all SCSBs is available at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35
Specified Locations	Centres where the Syndicate shall accept ASBA Forms from Applicants and in case of RIIs only ASBA Forms with UPI
Sponsor Bank	A Banker to the Issue which is registered with SEBI and is eligible to act as a Sponsor Bank in a public issue in terms of applicable SEBI requirements and has been appointed by the Company, in consultation with the LMs to act as a conduit between the Stock Exchanges and NPCI to push the UPI Mandate Request in respect of RIIs as per the UPI Mechanism, in this case being Axis Bank Limited.
Systemically Important Non-Banking Financial Company	Systemically important non-banking financial company as defined under Regulation 2(1)(iii) of the SEBI ICDR Regulations.
TRS / Transaction Registration Slip	The slip or document issued by a member of the Syndicate or an SCSB (only on demand), as the case may be, to the Applicant, as proof of registration of the Application
Underwriter(s)	The Underwriter(s) in this case are Prabhat Financial Services Limited and Corporate Makers Capital Limited.
Underwriting Agreement	The Agreement among the Underwriters and our Company dated 16 th September, 2025.
Unified Payments Interface / UPI	The instant payment system developed by the National Payments Corporation of India



Om Metallogis Limited –Prospectus

Term	Description
UPI Circulars	The bidding mechanism that may be used by an RII to make an Application in the Issue in accordance with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 01,2018 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, SEBI circular no. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/47 dated March 31, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 05, 2022, SEBI Circular no. SEBI/HO/CFD/PoD-2/P/CIR/2023/00094 dated June 21, 2023 and any subsequent circulars or notifications issued by SEBI in this regard.
UPI ID	ID created on Unified Payment Interface (UPI) for single-window mobile payment system developed by the National Payments Corporation of India (NPCI).
UPI Mandate Request	A request (intimating the RII by way of a notification on the UPI application and by way of a SMS directing the RII to such UPI application) to the RII initiated by the Sponsor Bank to authorise blocking of funds on the UPI application equivalent to Application Amount and subsequent debit of funds in case of Allotment. In accordance with SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019 and SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019, Individual Investors, using the UPI Mechanism may apply through the SCSBs and mobile applications whose names appears on the website of the SEBI (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=40) and (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=43) respectively, as updated from time to time.
UPI mechanism	The bidding mechanism that may be used by a RII to make a Bid in the Offer in accordance with the UPI Circulars.
UPI PIN	Password to authenticate UPI transaction
Willful Defaulter	Willful defaulter as defined under Regulation 2(1)(III) of the SEBI ICDR Regulations.
U.S. Securities Act	U.S. Securities Act of 1933, as amended
Working Day	Any day, other than the second and fourth Saturdays of each calendar month, Sundays and public holidays, on which commercial banks in Mumbai are open for business; provided however, with reference to (i) announcement of Price Band; and (ii) Offer Period, “Working Day” shall mean any day, excluding all Saturdays, Sundays and public holidays, on which commercial banks in Mumbai are open for business; and with reference to (iii) the time period between the Offer Closing Date and the listing of the Equity Shares on the Stock Exchanges, “Working Day” shall mean all trading days of the Stock Exchanges, excluding Sundays and bank holidays, as per the SEBI circular number SEBI/HO/CFD/DIL/CIR/P/2016/26 dated January 21, 2016 and the SEBI circular number SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018, including the UPI Circulars.

INDUSTRY RELATED TERMS

Term	Description
Al	Aluminum
ADC	Aluminum-Alloy Die Castings
‘AISI’	American Iron and Steel Institute
‘AOD’	Argon Oxygen Decarburization
‘BPD’	Business and Planning Development;
‘B2B’	Business to Business
‘CAGR’	Compound Annual Growth Rate
‘0C’	Celsius
‘CED’	Centre for Entrepreneur Development
‘CY’	Current Year
‘DFC’	Dedicated Freight Corridor
DG	Diesel Generator
‘DGFT’	The Directorate General of foreign Trade
‘DSIR’	Department of Scientific and Industrial Research
‘D2C’	Direct to Consumer
EOL	End of Life
‘EEPC’	Engineering Export Promotion Council of India
‘EMDE’	Emerging Market And Developing Economy
‘ETP’	Effluent Treatment Plant
EPCG	Export Promotion Capital Goods Scheme
‘FDI’	Foreign Direct Investment
FMV	Fair Market Value
FG	Finished Goods
‘GDP’	Gross Domestic Product
‘GETCO’	Gujarat Energy Transmission Corporation Limited
‘GVA’	Gross Value Added;
HP	Horse Power
IAI	International Aluminium Institute
IT	Information Technology
INDAL	Indian Aluminium Company
IPQC	In Process Quality Control
IPR	Intellectual Property Rights
‘IMF’	International Monetary Fund;
‘Kg’	Kilogram
‘KL’	Kilo Liters
‘KWH’	kilowatt hour
KVA	Kilo voltage
LED	Light-emitting diode
LME	London Metal Exchange
‘MoU’	Memorandum of Understanding
‘MT’	Metric Ton
MGO	Magnesium oxide
MN	Million
MW	Mega Watt
‘NABL’	National Accreditation Board for Testing and Calibration Laboratories
‘OEM’	Original Equipment Manufacturers
‘PSQ’	Precision Shaft Quality
P & M	Plant and Machinery
PM	Packing Material
QA	Quality Assurance
QC	Quality Control
RM	Raw Material



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Term	Description
RR	Recycling rate
‘R & D’	Research and Development
‘SS’	Stainless Steel
Sq. Ft.	Square Feet
‘TPA’	Tonnes per Annum
TPD	Tonnes per day
TPY	Tonnes per year
UBC	Used Beverages Can

EXPLANATION FOR KPI METRICS

Term	Description
Revenue from Operations	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps assess the overall financial performance of our Company and size of our business.
Total income	Total income is used by the management to track revenue from operations and other income.
EBITDA	EBITDA provides information regarding the operational efficiency of the business.
EBITDA Margin (%)	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business.
PAT	Profit after tax provides information regarding the overall profitability of the business.
PAT Margin (%)	PAT Margin (%) is an indicator of the overall profitability and financial performance of our business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.
RoE (%)	RoE provides how efficiently our Company generates profits from shareholders’ funds.
RoCE (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.

CONVENTIONAL TERMS / ABBREVIATIONS

Term	Description
A/c	Account
ACS	Associate Company Secretary
AGM	Annual General Meeting
AIF	Alternative Investment Fund as defined in and registered with SEBI under the SEBI AIF Regulations
AS / Accounting Standards	Accounting Standards as issued by the Institute of Chartered Accountants of India
ASBA	Applications Supported by Blocked Amount
AY	Assessment Year
Banking Regulation Act	Banking Regulation Act, 1949
BN/Bn	Billion
BSE	BSE Limited
CAGR	Compound Annual Growth Rate
CARO	Companies (Auditor’s Report) Order, 2016, as amended



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Term	Description
Category I Foreign Portfolio Investor(s) / Category I FPIs	FPIs who are registered as “Category I Foreign Portfolio Investors” under the SEBI FPI Regulations
Category II Foreign Portfolio Investor(s) / Category II FPIs	FPIs who are registered as “Category II Foreign Portfolio Investors” under the SEBI FPI Regulations
Category III Foreign Portfolio Investor(s) / Category III FPIs	FPIs who are registered as “Category III Foreign Portfolio Investors” under the SEBI FPI Regulations
CDSL	Central Depository Services (India) Limited
CFPI	Consumer Food Price Index
CFO	Chief Financial Officer
CGST Act	Central Goods and Services Tax Act, 2017
CIBIL	Credit Information Bureau (India) Limited
CIN	Company Identification Number
CIT	Commissioner of Income Tax
Client ID	Client identification number of the Applicant’s beneficiary account
Companies Act	Unless specified otherwise, this would imply to the provisions of the Companies Act, 2013 (to the extent notified) and /or Provisions of Companies Act, 1956 w.r.t. the sections which have not yet been replaced by the Companies Act, 2013 through any official notification
Companies Act, 1956	The Companies Act, 1956, as amended from time to time
Companies Act, 2013	The Companies Act, 2013 published on August 29, 2013 and applicable to the extent notified by MCA till date
CSR	Corporate Social Responsibility
CST	Central Sales Tax
COVID – 19	A public health emergency of international concern as declared by the World Health Organization on January 30, 2020 and a pandemic on March 11, 2020
CPI	Consumer Price Index
CY	Calendar Year
Depositories	A depository registered with the SEBI under the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, CDSL and NSDL
DPIIT	Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India
Depositories Act	Depositories Act, 2018
DIN	Director Identification Number
DP	Depository Participant, as defined under the Depositories Act 2018
DP ID	Depository Participant’s identification
EBITDA	Earnings before Interest, Taxes, Depreciation and Amortization
ECS	Electronic Clearing System
EGM/ EoGM	Extra-ordinary General Meeting
EMDEs	Emerging Markets and Developing Economies
EPS	Earnings Per Share
EPFO	Employees’ Provident Fund Organization
EPF Act	The Employees’ Provident Funds and Miscellaneous Provisions Act, 1952
ESIC	Employee State Insurance Corporation
ESOP	Employee Stock Option Plan
ESPS	Employee Stock Purchase Scheme



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Term	Description
FCNR Account	Foreign Currency Non-Resident Account
FDI	Foreign Direct Investment
FEMA	Foreign Exchange Management Act, 1999, read with rules and regulations thereunder
FEMA Regulations	Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2017
FIIIs	Foreign Institutional Investors (as defined under Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations, 2017) registered with SEBI under applicable laws in India
FIPB	Foreign Investment Promotion Board
FPIs	Foreign Portfolio Investors as defined under the SEBI FPI Regulations
FTP	Foreign Trade Policy
Fugitive Economic Offender	An individual who is declared a fugitive economic offender under Section 12 of the Fugitive Economic Offenders Act, 2018
FVCI	Foreign Venture Capital Investors as defined and registered under the SEBI FVCI Regulations
FY / Fiscal / Financial Year	Period of twelve months ended March 31 of that particular year, unless otherwise stated
GDP	Gross Domestic Product
GoI / Government	Government of India
GST	Goods & Services Tax
HNIs	High Net worth Individuals
HUF	Hindu Undivided Family
I.T. Act	Income Tax Act, 1961, as amended from time to time
IAS Rules	Indian Accounting Standards, Rules 2015
ICAI	The Institute of Chartered Accountants of India
ICSI	Institute of Company Secretaries of India
IFRS	International Financial Reporting Standards
IGST Act	Integrated Goods and Services Tax Act, 2017
IMF	International Monetary Fund
Indian GAAP	Generally Accepted Accounting Principles in India
Ind AS	Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, as notified under the Companies (Indian Accounting Standard) Rules, 2015
IPO	Initial Public Offering
IRDAI Investment Regulations	Insurance Regulatory and Development Authority (Investment) Regulations, 2016
ISO	International Organization for Standardization
IST	Indian Standard Time
KM / Km / km	Kilo Meter
KMP	Key Managerial Personnel
Ltd	Limited
MCA	Ministry of Corporate Affairs, Government of India
Merchant Banker	Merchant Banker as defined under the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992, as amended
MoF	Ministry of Finance, Government of India
MICR	Magnetic Ink Character Recognition
MOU	Memorandum of Understanding
NA / N. A.	Not Applicable
NACH	National Automated Clearing House
NAV	Net Asset Value
NBFC	Non-Banking Financial Company



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Term	Description
NECS	National Electronic Clearing Service
NEFT	National Electronic Fund Transfer
NOC	No Objection Certificate
NPCI	National Payments Corporation of India
NRE Account	Non-Resident External Account
NRO Account	Non-Resident Ordinary Account
NECS	National Electronic Clearing Service
NSDL	National Securities Depository Limited
NSE	National Stock Exchange of India Limited
OPC	One Person Company as defined under section 2(62) of The Companies Act, 2013
p.a.	per annum
P/E Ratio	Price/Earnings Ratio
PAC	Persons Acting in Concert
PAN	Permanent Account Number
PAT	Profit After Tax
PLR	Prime Lending Rate
PMI	Purchasing Managers' Index
PPP	Purchasing power parity
RBI	Reserve Bank of India
Regulation S	Regulation S under the U.S. Securities Act
RoC	Registrar of Companies
ROE	Return on Equity
RONW	Return on Net Worth
Rupees / Rs. / ₹	Rupees, the official currency of the Republic of India
RTGS	Real Time Gross Settlement
SCRA	Securities Contract (Regulation) Act, 1956, as amended from time to time
SCRR	Securities Contracts (Regulation) Rules, 1957, as amended from time to time
SEBI	Securities and Exchange Board of India
SEBI Act	Securities and Exchange Board of India Act, 1992
SEBI AIF Regulations	Securities and Exchange Board of India (Alternative Investments Funds) Regulations, 2012, as amended
SEBI FII Regulations	Securities and Exchange Board of India (Foreign Institutional Investors) Regulations, 1995
SEBI FPI Regulations	Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019, as amended
SEBI FVCI Regulations	Securities and Exchange Board of India (Foreign Venture Capital Investor) Regulations, 2000, as amended
SEBI ICDR Regulations	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended
SEBI LODR Regulations	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
SEBI MB Regulations	Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992, as amended
SEBI PIT Regulations	Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended
SEBI SAST Regulations	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended
SEBI VCF Regulations	Securities and Exchange Board of India (Venture Capital Fund) Regulations, 1996, as repealed by the SEBI AIF Regulations, as amended
Sec.	Section
Securities Act	U.S. Securities Act of 1933, as amended



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Term	Description
SGST Act	State Goods and Services Tax Act, 2017
SICA	Sick Industrial Companies (Special Provisions) Act, 1985
STT	Securities Transaction Tax
Takeover Regulations	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended
TIN	Taxpayers Identification Number
TDS	Tax Deducted at Source
UGST Act	Union Territory Goods and Services Tax Act, 2017
UPI	Unified Payments Interface, a payment mechanism that allows instant transfer of money between any two persons bank account using a payment address which uniquely identifies a person's bank account.
US/United States	United States of America
USD/ US\$/ \$	United States Dollar, the official currency of the Unites States of America
VAT	Value Added Tax
VC	Venture Capital
VCF / Venture Capital Fund	Foreign Venture Capital Funds (as defined under the Securities and Exchange Board of India (Venture Capital Funds) Regulations, 1996) registered with SEBI under applicable laws in India.
WIP	Work in process
Wilful Defaulter(s) or a Fraudulent Borrower	Wilful defaulter or a Fraudulent Borrower as defined under Regulation 2(1)(III) of the SEBI ICDR Regulations
WHO	World Health Organization
WEO	World Economic Outlook
YoY	Year on Year



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PRESENTATION OF FINANCIAL INDUSTRY AND MARKET DATA

CERTAIN CONVENTIONS

All references in this Prospectus to 'India' are to the Republic of India and its territories and possessions and all references herein to the 'Government', 'Indian Government', 'GoI', 'Central Government' or the 'State Government' are to the GoI, central or state, as applicable.

Unless otherwise specified, any time mentioned in this Prospectus is in Indian Standard Time ("IST").

Unless indicated otherwise, all references to a year in this Prospectus are to a calendar year.

Unless stated otherwise, all references to page numbers in this Prospectus are to the page numbers of this Prospectus. In this Prospectus, our Company has presented numerical information in "lakhs" units. One lakh represents 1,00,000.

FINANCIAL DATA

Unless stated otherwise, the financial statements in this Prospectus are derived from our Financial Statements. The Restated Financial Statements included in this Prospectus is for Financial Years ended March 31, 2025, March 31, 2024 and March 31, 2023 has been prepared in accordance with Indian GAAP and the Companies Act, and has been restated in accordance with the SEBI ICDR Regulations. For further information, see please refer section titled "*Restated Financial Statements*" beginning on page 181 of this Prospectus.

In this Prospectus, any discrepancies in any table between the total and the sums of the amounts listed are due to rounding off. All figures in decimals have been rounded off to the second decimal and all percentage figures have been rounded off to two decimal places.

Our Company's financial year commences on April 1 and ends on March 31 of the next year. Accordingly, all references to a particular financial year, unless stated otherwise, are to the 12-month period ended on March 31 of that year. Unless stated otherwise, or the context requires otherwise, all references to a "year" in this Prospectus are to a calendar year.

There are significant differences between Indian GAAP, IFRS and US GAAP. The Company has not attempted to quantify their impact on the financial data included herein and urges you to consult your own advisors regarding such differences and their impact on the Company's financial data. Accordingly, to what extent, the Restated Financial Statements included in this Prospectus will provide meaningful information is entirely dependent on the reader's level of familiarity with Indian accounting practices / Indian GAAP. Any reliance by persons not familiar with Indian Accounting Practices on the financial disclosures presented in this Prospectus should accordingly be limited.

Unless the context otherwise indicates, any percentage amounts, as set forth in "*Risk Factors*", "*Our Business*" and "*Management's Discussion and Analysis of Financial Condition and Results of Operations*" beginning on page 32, 124 and 164 respectively, of this Prospectus, and elsewhere in this Prospectus have been calculated on the basis of the "*Restated Financial statements*" of our Company as beginning on page 181 of this Prospectus.

CURRENCY AND UNITS OF PRESENTATION

All references to "Rupees", "Rs." or "₹" are to Indian Rupees, the official currency of the Republic of India. All references to "US\$" or "US Dollars" or "USD" are to United States Dollars, the official currency of the United States of America, EURO or "€" are Euro currency.



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All references to the word 'Lakh' or 'Lac', means 'One hundred thousand' and the word 'Million' means 'Ten Lakhs' and the word 'Crore' means 'Ten Million' and the word 'Billion' means 'One thousand Million'.

In this Prospectus, any discrepancies in any table between the total and the sums of the amounts listed are due to rounding off. All figures derived from our Restated Financial Statements in decimals have been rounded off to the second decimal and all percentage figures have been rounded off to two decimal places.

This Prospectus may contain conversions of certain US Dollar and other currency amounts into Indian Rupees that have been presented solely to comply with the requirements of the SEBI ICDR Regulations. These conversions should not be construed as a representation that those US Dollar or other currency amounts could have been, or can be converted into Indian Rupees, at any particular rate.

DEFINITIONS

For definitions, please refer the chapter titled "*Definitions and Abbreviations*" beginning on page 5 of this Prospectus. In the section titled "*Main Provisions of the Articles of Association*" beginning on page 285 of this Prospectus, defined terms have the meaning given to such terms in the Articles of Association.

INDUSTRY AND MARKET DATA

Unless stated otherwise, the industry and market data and forecasts used throughout this Prospectus has been obtained from industry sources as well as Government Publications. Industry sources as well as Government Publications generally state that the information contained in those publications has been obtained from sources believed to be reliable but that their accuracy and completeness and underlying assumptions are not guaranteed and their reliability cannot be assured.

Further, the extent to which the industry and market data presented in this Prospectus is meaningful depends on the reader's familiarity with and understanding of the methodologies used in compiling such data. There are standard data gathering methodologies in the industry in which we conduct our business, and methodologies and assumptions may vary widely among different industry sources.

EXCHANGE RATES

This Prospectus may contain conversions of certain other currency amounts into Indian Rupees that have been presented solely to comply with the SEBI (ICDR) Regulations. These conversions should not be construed as a representation that these currency amounts could have been, or can be converted into Indian Rupees, at any particular rate or at all.

FORWARD LOOKING STATEMENTS

All statements contained in this Prospectus that are not statements of historical fact constitute forward-looking statements. All statements regarding our expected financial condition and results of operations, business, plans and prospects are forward-looking statements. These forward-looking statements include statements with respect to our business strategy, our revenue and profitability, our projects and other matters discussed in this Prospectus regarding matters that are not historical facts. Investors can generally identify forward-looking statements by the use of terminology such as “aim”, “anticipate”, “believe”, “expect”, “estimate”, “intend”, “objective”, “plan”, “project”, “may”, “will”, “will continue”, “will pursue”, “contemplate”, “future”, “goal”, “propose”, “will likely result”, “will seek to” or other words or phrases of similar import. All forward looking statements (whether made by us or any third party) are predictions and are subject to risks, uncertainties and assumptions about us that could cause actual results to differ materially from those contemplated by the relevant forward-looking statement.

Forward-looking statements reflect our current views with respect to future events and are not a guarantee of future performance. These statements are based on our management’s beliefs and assumptions, which in turn are based on currently available information. Although we believe the assumptions upon which these forward-looking statements are based are reasonable, any of these assumptions could prove to be inaccurate, and the forward-looking statements based on these assumptions could be incorrect.

Further the actual results may differ materially from those suggested by the forward-looking statements due to risks or uncertainties associated with our expectations with respect to, but not limited to, regulatory changes pertaining to the industries in India in which our Company operates and our ability to respond to them, our ability to successfully implement our strategy, our growth and expansion, technological changes, our exposure to market risks, general economic and political conditions in India and overseas which have an impact on our business activities or investments, the monetary and fiscal policies of India and other jurisdictions in which we operate, inflation, deflation, unanticipated volatility in interest rates, foreign exchange rates, equity prices or other rates or prices, the performance of the financial markets in India and globally, changes in domestic laws, regulations and taxes, changes in competition in our industry and incidence of any natural calamities and/or acts of violence. Other important factors that could cause actual results to differ materially from our expectations include, but are not limited to, the following:

- Changes in laws and regulations relating to the sectors/areas in which we operate;
- Our ability to successfully implement our growth strategy and expansion plans;
- Our ability to meet our further working capital requirements;
- Our ability to attract and retain personnel;
- General economic and business conditions in the markets in which we operate and in the local, regional, national and international economies;
- Changes in government policies and regulatory actions that apply to or affect our business;
- Changes in political and social conditions in India, the monetary and interest rate policies of India and other countries;
- Inflation, deflation, unanticipated turbulence in interest rates, equity prices or other rates or prices;
- The occurrence of natural disasters or calamities;
- Our inability to maintain or enhance our brand recognition;
- Inability to adequately protect our trademarks;
- Changes in consumer demand;
- Other factors beyond our control; and
- Our ability to manage risks that arise from these factors.

For further discussions of factors that could cause our actual results to differ, please refer the section titled “Risk Factors” and chapter titled “Our Business” and “Management’s Discussion and Analysis of



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Financial Condition and Results of Operations” beginning on page 32, 124, and 185 of this Prospectus, respectively.

By their nature, certain market risk disclosures are only estimating and could be materially different from what actually occurs in the future. As a result, actual gains or losses could materially differ from those that have been estimated.

Forward-looking statements reflect the current views as of the date of this Prospectus and are not a guarantee of future performance.

Neither our Company, our Directors, our Promoters, the Lead Manager nor any of their respective affiliates have any obligation to update or otherwise revise any statements reflecting circumstances arising after the date hereof or to reflect the occurrence of underlying events, even if the underlying assumptions do not come to fruition. In accordance with SEBI requirements, our Company will ensure that investors in India are informed of material developments from the date of this Prospectus until the time of the grant of listing and trading permission by the Stock Exchange.



SECTION II - SUMMARY OF OFFER DOCUMENT

SUMMARY OF OUR BUSINESS

Incorporated in 2011, we are an aluminium recycling Company, primarily engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots. The versatile properties of aluminium and its alloys, results in it being used in automobiles Industry. Aluminium alloys are used in mostly automobiles components due to its stiffness, corrosion resistance and excellent strength to weight ratio.

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on 14th December, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. On March 22, 2013, our Company acquired Proprietary business of M/s Om Industries, a proprietary firm owned by Mr. Manish Sharma w.e.f April 01, 2013 along with the assets and liabilities of the proprietorship concern as going concern. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated 26th June, 2023 issued by the Registrar of Companies, Delhi.

Our Promoters have been instrumental in the business growth of the Company and are actively engaged in corporate strategy and planning. Our Company is promoted by Mr. Manish Sharma and Mrs. Seema Sharma who were the subscribers to the memorandum of Association at the time of Incorporation of our Company, they are also the Executive Directors of our Company. Our promoters are the guiding force behind the strategic decisions of our Company and under their guidance, our Company has been able to successfully execute our business strategies over the years.

As on date of this Prospectus, our manufacturing facility has accreditations such as ISO 9001:2015 for quality management systems. Our manufacturing unit is, situated in an area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 and has 5,280 Ton per Annum installed capacity for processing aluminium scrap. Our manufacturing facility is strategically located near to majority of our customers’ manufacturing facilities allowing us to optimise our deliveries, reduce lead times and facilitate greater interaction with our customers.

For more details, please refer chapter titled “*Our Business*” beginning on page 124 of this Prospectus.

SUMMARY OF OUR INDUSTRY

The India Aluminium Market, valued at USD 13.77 billion in 2024, continues to demonstrate strong growth potential with a projected CAGR of 6.27% through 2030. The demand for aluminium remains robust across key industries such as automotive, construction, electrical, and packaging, driven by its lightweight, high-strength, and corrosion-resistant properties.

In FY 2025, the automotive sector sustained its trajectory as a major growth driver. The transition toward electric vehicles (EVs) significantly accelerated the use of aluminium in lightweight structures and battery enclosures. With India aiming to achieve 30% EV penetration by 2030, the demand for aluminium-intensive components is expected to grow steadily.

Infrastructure and construction activities, bolstered by government schemes such as Smart Cities Mission, Housing for All, and Amrit Bharat Station Scheme, have created sustained demand for aluminium products. Aluminium continues to be the material of choice for metro rail development, roofing systems, and architectural applications due to its durability and aesthetic appeal.

The industry has witnessed technological advancements in aluminium processing techniques such as high-performance extrusion, rolling, and alloy development, which have expanded its applicability in aerospace, marine, and defence sectors. Leading manufacturers, such as Hindalco, continue to modernize their facilities and enhance capacities to meet evolving market needs.



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Recycling gained significant momentum in FY 2025 as India emphasized a circular economy model. Aluminium, being 100% recyclable with only 5% of the energy consumption of primary production, is increasingly favored in sustainable manufacturing. Efforts to increase organized recycling capacity – such as Hindalco’s greenfield unit at Mundra – signal a shift toward cleaner and more efficient aluminium recovery practices.

With supportive government policies, increasing urbanization, growing industrial output, and rising global interest in Indian exports, the India Aluminium Market in FY 2025 is well-positioned for sustainable, innovation-led expansion across diverse sectors.

Market Driver Analysis for India Aluminium Market

The India Aluminium Market is driven by robust industry needs and systemic changes across sectors. One of the key drivers is the automotive industry, which is witnessing a surge in demand for lightweight materials. Aluminium, being 30% lighter than steel, plays a critical role in enhancing fuel efficiency and reducing CO2 emissions in vehicles. With India targeting 30% electric vehicles (EVs) penetration by 2030, aluminium usage in battery enclosures and lightweight body parts is expected to increase substantially.

On the infrastructure front, the government’s flagship programs like *Smart Cities Mission* and *Housing for All* bring significant demand for aluminium across construction sectors. Aluminium's corrosion resistance and aesthetic appeal make it a preferred choice for applications such as window frames, curtain walls, and roofing systems. Over 5,000 kilometers of metro lines are planned for construction by 2047, requiring large-scale utilisation of durable aluminium products.

The growing focus on sustainability drives the adoption of recycling practices in aluminium production. India is one of the leading adopters of secondary (recycled) aluminium production, which uses up to 95% less energy compared to primary production. The push for a circular economy model and reduction in carbon emissions further solidifies aluminium's market positioning.

Additionally, advancements in processing technologies, such as the development of high-performance alloys for aerospace and defense, have expanded aluminium applications in high-value sectors. These drivers collectively fuel the demand for aluminium, underpinning the market's growth trajectory across diverse industries.

For more details, please refer chapter titled “*Industry Overview*” beginning on page 109 of this Prospectus.

OUR PROMOTERS

The promoters of our Company are Mr. Manish Sharma and Mrs. Seema Sharma. For detailed information on our Promoters and Promoters’ Group, please refer to chapter titled “*Our Promoters and Promoters Group*” beginning on Page No. 172 of this Prospectus.

SIZE OF ISSUE

Issue	Upto 25,98,400 Equity shares of Rs.10/- each for cash at a price of Rs. 86.00 per Equity shares aggregating to Rs. 2,234.62 Lakhs
Of which:	
Market Maker Reservation Portion	Upto 1,31,200 Equity shares of Rs.10/- each for cash at a price of Rs. 86.00 per Equity shares aggregating to Rs. 112.83 Lakhs
Net Issue	upto 24,67,200 Equity shares of Rs.10/- each for cash at a price of Rs. 86.00 per Equity shares aggregating to Rs. 2,121.79 Lakhs

For further details, please refer to chapter titled “*Terms of the Issue*” beginning on page 227 of this Prospectus.



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OBJECTS OF THE ISSUE

Our Company intends to utilize the Net Proceeds for the following objects (“Objects of the Issue”):

(Rs. in Lakhs)

S. No.	Particulars	Amounts**	% of Gross Proceeds	% of Net Proceeds
1.	To finance the Capital expenditure requirements for the purchase of Equipment/Machineries for existing manufacturing facility	Rs. 231.17	10.34	11.47
2.	To part finance the requirement of Working Capital.	Rs. 850.00	38.04	42.19
3.	Repayment/pre-payment, in full or in part, of certain borrowings availed by our Company.	Rs. 600.00	26.85	29.78
4.	To meet General corporate purposes*	Rs. 333.45	14.92	16.55
	Total	Rs. 2,014.62	90.15	100.00

*The amount utilized for general corporate purposes shall not exceed 15% of the gross proceeds of the Issue or Rs. 1,000.00 Lakhs, whichever is lesser in accordance with Regulation 230(2) of the SEBI ICDR Regulation, 2018, read along with SEBI ICDR (Amendment) Regulations, 2025.

**Subject to finalization of basis of allotment

For further details, please refer to chapter titled “Objects of the Issue” beginning on page 84 of this Prospectus.

PRE & POST ISSUE SHAREHOLDING OF OUR PROMOTERS, PROMOTER GROUP AS A PERCENTAGE OF THE PAID-UP SHARE CAPITAL OF THE COMPANY

Set forth is the Pre & Post Issue shareholding of our Promoters, Promoter Group as a percentage of the paid-up share capital of the Company is as mentioned herein below:

Particular	Pre-Issue		Post-Issue	
	Number of Equity Shares	As a % of Issued Capital	Number of Equity Shares	As a % of Issued Capital
Promoters				
Mr. Manish Sharma	46,46,800	88.28%	46,46,800	59.10%
Mrs. Seema Sharma	12,000	0.23%	12,000	0.15%
Promoter Group				
-	-	-	-	-
Total	46,58,800	88.51%	46,58,800	59.26%

THE SHAREHOLDING PATTERN OF OUR PROMOTERS AND PROMOTERS’ GROUP AND ADDITIONAL TOP 10 SHAREHOLDER BEFORE AND AFTER THE ISSUE AS AT ALLOTMENT IS SET FORTH BELOW:

Category of Promoters	Pre-Issue		Post-Issue	
	No. of Shares	% of Pre-Issue Capital	No. of Shares	% of Post-Issue Capital
A. Promoters and Promoter Group				
Mr. Manish Sharma	46,46,800	88.28%	46,46,800	59.10%
Mrs. Seema Shar ma	12,000	0.23%	12,000	0.15%
Total	46,58,800	88.51%	46,58,800	59.26%
B. Public Shareholders (Additional Top 10)				
Rahul Kumar	80,000	1.52%	80,000	1.02%



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Category of Promoters	Pre-Issue		Post-Issue	
	No. of Shares	% of Pre-Issue Capital	No. of Shares	% of Post-Issue Capital
Nishit Goel	70,000	1.33%	70,000	0.89%
Rohit Kumar	60,000	1.14%	60,000	0.76%
Subhash Thadani	30,000	0.57%	30,000	0.38%
Kunal Verma	30,000	0.57%	30,000	0.38%
Sharad Kumar Gupta	23,000	0.44%	23,000	0.29%
Anupam Nagpal	20,000	0.38%	20,000	0.25%
Jitendra Kedarnath Mishra	20,000	0.38%	20,000	0.25%
Harshvardhan Bharat Khanna	20,000	0.38%	20,000	0.25%
Himanshu Chawla	16,666	0.32%	16,666	0.21%
Total	3,69,666	100.00%	3,69,666	1.02%

SUMMARY OF RESTATED FINANCIAL STATEMENTS

Following are the details as per the restated financial statements for the financial years ended on March 31, 2025, March 31, 2024 and March 31, 2023:-

Particulars	(Rs. in lakhs other than share data) For the period ended on		
	31 st March, 2025	31 st March, 2024	31 st March, 2023
Net Worth (A)	1,178.05	766.17	486.59
Net Profit after Tax (B)	411.88	221.60	110.25
No. of Shares outstanding at the end (C)	52,63,879	52,63,879	20,00,000
Face Value Per share	10	10	10
Adjusted Face Value Per share for ratio calculations	10	10	10
Weighted average number of shares post effect of bonus issue (D)	52,63,879	51,51,616	50,70,596
Earnings per Share (EPS) (B / D) (Rs.)	7.82	4.30	2.17
Return on Net Worth (B/A)	34.96%	28.92%	22.66%
Net Assets Value per Share (A / D)	22.38	14.87	9.60
Revenue from Operations	5,999.62	3,854.50	3,780.64
Other Income	41.27	36.82	3.15
Share Capital	526.39	526.39	200.00
Reserve & Surplus	651.66	239.78	286.59
Long Term Borrowings	159.77	189.40	183.50
Short Term Borrowings	875.16	914.78	971.38

For details, please refer to Section titled “Restated Financial Statements” beginning on page 181 of this Prospectus.

QUALIFICATIONS OF AUDITORS

The Restated Financial Statements do not contain any qualifications which have not been given effect in the restated financial statements.

SUMMARY OF OUTSTANDING LITIGATIONS & MATERIAL DEVELOPMENTS



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A summary of pending legal proceedings and other material litigations involving our Company is provided below:

Name of the Cases	Number of Cases	Total Amount Involved (Rs. In Lakhs)
Against our Company		
Tax	16	360.78
Civil	1	5.48
Criminal	-	
Others	-	
By our Company		
Tax	7	1197.74
Civil	2	88.81
Criminal	-	
Others	-	
Against our Promoters		
Tax	-	-
Civil	-	-
Criminal	-	-
Others	-	-
By our Promoters		
Tax	-	-
Civil	1	5.48
Criminal	-	-
Others	-	-
Against our Directors (other than Promoters)		
Tax	-	-
Civil	-	-
Criminal	-	-
Others	-	-
By our Directors (other than Promoters)		
Tax	-	-
Civil	-	-
Criminal	-	-
Against our Group Companies		
Tax	-	-
Civil	-	-
Criminal	-	-
By our Group Companies		
Tax	-	-
Civil	-	-
Criminal	-	-

**Our Promoters are also our directors. Therefore, litigation details against them has been included under the head of "Promoters" to avoid repetition.*

For further details, please refer chapter titled "Outstanding Litigations and Material Developments" beginning on page 199 of this Prospectus.

RISK FACTORS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this offering. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares offered in the Issue have

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neither been recommended nor approved by Securities and Exchange Board of India nor does Securities and Exchange Board of India guarantee the accuracy or adequacy of this Prospectus. Specific attention of the investors is invited to the section titled “Risk Factors” beginning on Page No. 31 of this Prospectus.

SUMMARY OF CONTINGENT LIABILITIES OF OUR COMPANY

As per Restated Financial Statements, no contingent liability exists for the financial year ended on March 31, 2025, March 31, 2024 and March 31, 2023. For details, please refer to Section titled “Restated Financial Statements” beginning on page 181 of this Prospectus.

SUMMARY OF RELATED PARTY TRANSACTIONS

	(Rs in Lakhs)		
Particulars	31.03.25	31.03.24	31.03.23
Part A : Transaction during the year/period			
<u>Borrowings Received:</u>			
Manish Sharma	64.88	55.47	57.02
<u>Borrowings Repaid</u>			
Manish Sharma	68.54	34.07	130.07
Seema Sharma	-	-	17.36
Bhagwan Fuels	-	-	24.99
Aashish Gaur	14.97	-	-
<u>Managerial Remuneration</u>			
Manish Sharma	9.00	9.00	4.00
Seema Sharma	6.00	6.00	4.00
<u>Salary paid</u>			
Ram kishan	0.88	3.06	-
Vaibhav Sharma	0.86	2.85	-
Hoshyar Sharma	2.92	-	-
Prachi Gupta	4.41	-	-
<u>Sitting Fees</u>			
Piyush Kesarwani	0.60	0.50	-
Kritika Gupta	0.60	0.50	-
Surya Kant Gupta	0.30	-	-
<u>Sales:</u>			
R.B.B.C Metal Co	-	47.25	1.24
<u>Power & Fuels:</u>			
Bhagwan Fuels- Creditors	2.11	9.81	26.33
<u>Purchase:</u>			
R.B.B.C Metal Co	66.52	332.45	122.17
<u>Loans & Advances Received</u>			
Seema Sharma	-	9.30	-

Note: The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in “Annexure - Restated Statement of Related Party Transaction” under chapter titled “Restated Financial Information” beginning on Page No. 160 of this Prospectus.



FINANCING ARRANGEMENTS

There have been no financing arrangements whereby our Promoters, members of the Promoter Group, our directors and their relatives have financed the purchase by any other person of securities of our Company during a period of six (6) months immediately preceding the date of this Prospectus.

WEIGHTED AVERAGE PRICE OF EQUITY SHARES ACQUIRED BY OUR PROMOTERS

Our Promoters have not acquired any Equity share in the one year preceding the date of this Prospectus.

For further details, please refer to the chapter titled “Capital Structure” on page no. 69 of this Prospectus.

AVERAGE COST OF ACQUISITION OF PROMOTERS

The average cost of acquisition of Equity Shares by our Promoters is set forth in the table below:

S. No.	Name of the Promoter	No of Equity Shares held	Average cost of Acquisition (in Rs.)*
1.	Mr. Manish Sharma	46,46,800	3.39
2.	Mrs. Seema Sharma	12,000	4.17

**As certified by M/s. N K Mittal & Associates, Chartered Accountants, by way of their certificate dated 25th June, 2025 vide UDIN: 25046785BBIHZO1337*

**The average cost of acquisition of Equity Shares by our Promoters has been calculated by taking into account the amount paid by them to acquire and Shares allotted to them as reduced by amount received on sell of shares i.e. net of sale consideration is divided by net quantity of shares acquired.*

For further details, please refer to the chapter titled “Capital Structure” on page no. 69 of this Prospectus.

DETAILS OF PRE-IPO PLACEMENT

Our Company does not contemplate any issuance or placement of Equity Shares from the date of this Prospectus till the listing of the Equity Shares.

ISSUE OF EQUITY SHARES FOR CONSIDERATION OTHER THAN CASH IN THE LAST ONE (1) YEAR

Our company has not issued Equity Shares for consideration other than cash in the one (1) year preceding the date of this Prospectus.

For further details, please refer to the chapter titled “Capital Structure” on page no. 69 of this Prospectus.

SPLIT / CONSOLIDATION OF EQUITY SHARES IN THE LAST ONE YEAR

Other than as disclosed in “Capital Structure” beginning on page 69 of this Prospectus, our Company has not undertaken a split or consolidation of the Equity Shares in the one year preceding the date of this Prospectus.

EXEMPTION FROM COMPLYING WITH ANY PROVISIONS OF SECURITIES LAWS, IF ANY, GRANTED BY SEBI

Our company has not applied or received any exemption from complying with any provisions of securities laws by SEBI.

SECTION III – RISK FACTORS

An investment in Equity Shares involves a high degree of risk. You should carefully consider all the information in this Prospectus, including the risks and uncertainties described below, before making an investment in our Equity Shares. In making an investment decision, prospective investors must rely on their own examination of our Company and the terms of this offer including the merits and risks involved. Any potential investor in, and subscriber of, the Equity Shares should also pay particular attention to the fact that we are governed in India by a legal and regulatory environment in which some material respects may be different from that which prevails in other countries. The risks and uncertainties described in this section are not the only risks and uncertainties we currently face.

Additional risks and uncertainties not known to us or that we currently deem immaterial may also have an adverse effect on our business. If any of the following risks, or other risks that are not currently known or are now deemed immaterial, actually occur, our business, results of operations and financial condition could suffer, the price of our Equity Shares could decline, and you may lose all or part of your investment. Additionally, our business operations could also be affected by additional factors that are not presently known to us or that we currently consider as immaterial to our operations.

Unless otherwise stated in the relevant risk factors set forth below, we are not in a position to specify or quantify the financial or other implications of any of the risks mentioned herein. Unless otherwise stated, the financial information of our Company used in this section is derived from our restated financial statements prepared in accordance with Indian GAAP and the Companies Act and restated in accordance with the SEBI ICDR Regulations.

To obtain a better understanding, you should read this section in conjunction with the chapters titled “Our Business” beginning on page 109, “Industry Overview” beginning on page 109 and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” beginning on page 185 respectively, of this Prospectus as well as other financial information contained herein.

The following factors have been considered for determining the materiality of Risk Factors:

- *Some events may not be material individually but may be found material collectively;*
- *Some events may have material impact qualitatively instead of quantitatively;*
- *Some events may not be material at present but may have material impact in future.*

The financial and other related implications of risks concerned, wherever quantifiable, have been disclosed in the risk factors mentioned below. However, there are risk factors where the impact may not be quantifiable and hence the same has not been disclosed in such risk factors. Unless otherwise stated, the financial information of the Company used in this section is derived from our financial statements under Indian GAAP, as restated in this Prospectus. Unless otherwise stated, we are not in a position to specify or quantify the financial or other risks mentioned herein. For capitalized terms used but not defined in this chapter, refer to the chapter titled “Definitions and Abbreviation” beginning on page 5 of this Prospectus. The numbering of the risk factors has been done to facilitate ease of reading and reference and does not in any manner indicate the importance of one risk factor over another.

The risk factors are classified as under for the sake of better clarity and increased understanding:

INTERNAL RISK FACTORS:

- 1. *There are outstanding litigation proceedings involving our Company, our Promoters, an adverse outcome in which, may have an adverse impact on our reputation, business, financial condition, results of operations and cash flows.***

Our Company, Promoters, are involved in certain legal proceedings which are pending at different levels of adjudication before various courts, tribunals, enquiry officers, and appellate authorities. There is no assurance that in future, we, our promoters, or company may not face legal proceedings and any adverse decision in such legal proceedings may impact our business.

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A summary of the pending civil and other proceedings involving our Company is provided below:

Name of the Cases	Number of Cases	Total Amount Involved (Rs. In Lakhs)
Against our Company		
Tax	16	360.78
Civil	1	5.48
Criminal	-	
Others	-	
By our Company		
Tax	7	1197.74
Civil	2	88.81
Criminal	-	
Others	-	
Against our Promoters	-	-
By our Promoters	-	-
Tax	-	-
Civil	1	5.48
Criminal	-	-
Others	-	-
Against our Directors (other than Promoters)	-	-
By our Directors (other than Promoters)	-	-

For further details in relation to legal proceedings involving our Company, Promoters, Directors, kindly refer the chapter titled “Outstanding Litigation and Material Developments” on page 177 of this Prospectus.

- Registered Office cum manufacturin facility and Corporate Office of Our Company are located on rental premises. If we are unable to renew such rent agreements or relocate on commercially suitable terms, it may have a material adverse effect on our business, results of operations and financial condition.*

As on the date of this Prospectus, our Registered Office and the Corporate Office are located on properties taken on rent basis from third parties. We operate our business from the following places:

Sr. No	Address	Area (in square feet)	Name of Lessor/ Owner	Owned/ Lease	Purpose	Rent Details
1.	Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 (Since incorporation)	33,600	Mr. Bhupender Singh	Lease	Registered office Cum Manufacturing facility	5 years w.e.f. 12 th Septemebr, 2025 to 11 th Septemebr, 2030

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Sr. No	Address	Area (in square feet)	Name of Lessor/ Owner	Owned/ Lease	Purpose	Rent Details
2.	C-808, 8th Floor, Vipul Plaza, Sector 81, Faridabad	486	Mrs. Sweta Kaushik	Rented	Corporate Office	11 Months w.e.f. 1st July 2025 to 30th May, 2026

Such agreements may be terminated upon the expiry of their tenure and may not be renewed. If these agreements are terminated or revoked or if we are unable to renew these agreements on commercially reasonable terms or at all, we may suffer significant disruptions to our operations and incur considerable costs to relocate and move our operations elsewhere. Any inability on our part to timely identify a suitable location to relocate could have an adverse impact on our business. The Company has not experienced any conflict of interest between the lessor of the immovable properties which are significant for us, with our Company, its directors, shareholders, promoter, promoter group, key managerial personnel or group company, if any. Any potential future conflict of interest, if any may adversely impact the operations of our Company. For further details, please refer to section titled “Our Business” on page 125 of this Prospectus.

3. Our revenues have been significantly dependent on few customers and our inability to maintain such business may have an adverse effect on our results of operations.

For the period ended March 31, 2023, March 31, 2024 and March 31, 2025, our revenue from operations from our top 10 customers contributed to 95.79%, 99.33% and 98.74% respectively of our revenues from operations as per our Restated Financial Statements. Our reliance on a limited number of customers for our business exposes us to risks, that may include, but are not limited to, reductions, delays or cancellation of orders from our significant customers, a failure to negotiate favourable terms with our key customers or the loss of these customers, all of which would have a material adverse effect on the business, financial condition, results of operations, cash flows and future prospects of our Company.

The contribution of our top five/ ten customers in our sales as a percentage of the revenue from operations during FY ended March 31, 2025, March 31, 2024 and March 31, 2023 are disclosed hereunder:-

S. No.	Customers	Customer contribution in the revenue from operations for Fiscal 2025	Customer contribution in the revenue from operations for Fiscal 2024	Customer contribution in the revenue from operations for Fiscal 2023
1.	Top 5	95.85%	92.56%	87.68%
2.	Top 10	98.74%	99.33%	95.79%

In addition, we have not entered into long term agreements with our customers and the success of our business is accordingly significantly dependent on maintaining good relationship with them. The loss of one or more of these significant customers or a reduction in the amount of business we obtain from them could have an adverse effect on our business, results of operations, financial condition and cash flows. Further, there is no guarantee that we will retain the business of our existing key customers or maintain the current level of business with each of these customers. In order to retain some of our existing customers, we may also be required to offer terms to such customers which may place restraints on our resources.

Additionally, our revenues may be adversely affected if there is an adverse change in any of our customers’ supply chain strategies or a reduction in their outsourcing of products we offer, or if our customers decide to choose our competitors over us or if there is a significant reduction in the volume



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of our business with such customers. We cannot assure you that we will be able to maintain historic levels of business and/or negotiate and execute long term contracts on terms that are commercially viable with our significant customers or that we will be able to significantly reduce customer concentration in the future.

Further, the sales volume may vary due to our customers’ attempts to manage their inventory, market demand, product and supply pricing trends, change in customer preferences etc., which may result in decrease in demand or lack of commercial success of our products, which could reduce our sales and adversely affect our business, cash flows, results of operations and financial condition. In addition, we are exposed to payment delays and/or defaults by our major customers and our financial position and financial performance are dependent on the creditworthiness of our customers. There is no guarantee that all or any of our customers will honor their outstanding amounts in time and whether they will be able to fulfill their obligations, due to any financial difficulties, cash flow difficulties, deterioration in their business performance, or a downturn in the global economy. If such events or circumstances occur from all or any of our major customer, our financial performance and our operating cash flows may be adversely affected.

4. *We have experienced negative cash flows and any negative cash flows in the future could adversely affect our financial conditions and results of operations.*

The detailed break up of cash flows as restated is summarized in below mentioned table and our Company has reported negative cash flow in certain financial years and which could affect our business and growth:

<i>(Amount in Lakhs)</i>			
Particulars	31.03.2025	31.03.2024	31.03.2023
Net Cash flow from Operative activities	174.53	146.92	63.84
Net Cash Flow from investing activities	(6.46)	(24.11)	(1.19)
Net Cash Flow from Financing activities	(159.31)	(94.55)	(62.51)
Net Cash Flow for the Year	8.76	28.26	0.14

For further details, please refer to section titled “financial statement” on page 181 of this Prospectus.

5. *Volatility in the supply and pricing of our raw materials, or failure by suppliers to meet their obligations, may have an adverse effect on our business, cash flows, financial condition and results of operations.*

The principal raw materials used in our manufacturing process include aluminium based scrap, silicon etc. Our cost of materials consumed for year ended 31st March, 2025 was Rs. 5,079.44 lakhs, which represented 84.66% of our revenue from operations. The amount spent for the procurement of raw materials from our top ten suppliers, as a percentage of our total purchases, was 93.26% for the year ended 31st March, 2025.

Further, our top suppliers for the period ended 31st March, 2025, 31st March, 2024 and 31st March, 2023 constitute 93.26%, 89.86% and 78.76% respectively of total purchase of our Company during the respective period.

Our ability to remain competitive, maintain costs and profitability depend, in part, on our ability to source and maintain a stable and sufficient supply of raw materials at acceptable prices. We do not have long term agreements with any of our raw material suppliers and we acquire such raw materials pursuant to our purchase orders from suppliers. Raw material supply and pricing can be volatile due to a number of factors beyond our control, including global demand and supply, general economic and political conditions, transportation and labour costs, labour unrest, natural disasters, competition, the outbreak of infectious diseases such as COVID-19, and there are inherent uncertainties in estimating such variables, regardless of the methodologies and assumptions that we may use. Further, discontinuation of such supply or a failure of these suppliers to adhere to the delivery schedule or the required quality could hamper our production schedule and therefore affect our business and results of operations. There can be no assurance that demand, capacity limitations or other problems



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experienced by our suppliers will not result in occasional shortages or delays in their supply of raw materials. If we were to experience a significant or prolonged shortage of raw materials from any of our suppliers, and we cannot procure the raw materials from other sources, we would be unable to meet our production schedules for our key products and to deliver such products to our customers in a timely manner, which would adversely affect our sales, margins and customer relations. Any delay in the supply or delivery of raw materials to us by our suppliers may in turn delay our process of manufacturing and delivery of products to our customers and this may have an adverse effect on our business, cash flows and results of operations.

6. Our business operations are majorly concentrated in certain geographical regions and any adverse developments affecting our operations in these regions could have a significant impact on our revenue and results of operations.

For the financial year ended March 31, 2025, our revenue from our customers situated in Delhi, Haryana and Uttar Pradesh contributed 2.55%, 96.36% and 1.10% respectively of our revenue from operations as per our Restated Financial Statements. The manufacturing operations of the Company are carried in the state of Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004.

Details of Statewise revenue from operations:

(Amount in Rs. Lakhs)

Name of State (In India)	FY 2024-25		FY 2023-24		FY 2022-23	
	Amount	%	Amount	%	Amount	%
Maharashtra	-	-	-	-	186.31	4.93%
Haryana	5,780.95	96.36%	3492.99	90.62%	3349.03	88.58%
Delhi	152.76	2.55%	348.17	9.03%	42.53	1.13%
Uttar Pradesh	65.91	1.10%	13.35	0.35%	83.23	2.20%
Rajasthan	-	-	-	-	119.54	3.16%
Total Domestic Revenue from operations	5,999.61	100.00%	3854.50	100.00%	3780.64	100.00%

Due to the geographical concentration of our manufacturing operations in Haryana, our operations are susceptible to local, regional and environmental factors, such as social and civil unrest, regional conflicts, civil disturbances, economic and weather conditions, natural disasters, demographic and population changes, and other unforeseen events and circumstances. Such disruptions could result in the damage or destruction of a significant portion of our manufacturing abilities, significant delays in the transport of our products and raw materials, loss of key managerial personnel, and/or otherwise adversely affect our business, financial condition and results of operations. In addition, we generate major domestic sales through our customers situated in Delhi, Haryana and Uttar Pradesh. Such geographical concentration of our business in this region heightens our exposure to adverse developments related to competition, as well as economic and demographic changes in this region, which may adversely affect our business prospects, financial conditions and results of operations. Further, as we enter into new markets and geographical areas, we are likely to compete with other players, who might have an established presence, and are more familiar with business practices and have stronger relationships with local customers, relevant government authorities, suppliers or are in a stronger financial position than us, all of which may give them a competitive advantage over us.

Our inability to expand into other areas may adversely affect our business prospects, financial conditions and results of operations. While our management believes that the Company has requisite expertise and vision to grow and mark its presence in other markets going forward, investors should consider our business and prospects in light of the risks, losses and challenges that we face and should not rely on our results of operations for any prior periods as an indication of our future performance.



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7. *Our business is dependent on our Manufacturing Facilities. Any shutdown of operations of our Manufacturing Facilities may have an adverse effect on our business and results of operations.*

We have a Manufacturing Facilities situated at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004. Our Manufacturing Facilities are supported by infrastructure for storage of raw materials and finished goods, together with quality control equipment and processing team. These Manufacturing Facility is subject to the normal risks of industrial production, including natural disasters, directives from government agencies and power interruptions. For further details, please see “Our Business” on page 114. We cannot assure you that we will not go through closure or shutdown of Manufacturing Facility in the future.

Any extended power supply interruption will result in reduced production at the affected facility. We majorly depend on public/ state power supply utilities for the supply of power to our Manufacturing Facility. For further details, please see “Our Business” on page 114. Although we have a backup DG Set to supply intermittent electric supply, however, any shortage or interruption in the supply of electricity may adversely affect our operations and increase our production costs. This could lead to delays in delivery of our products or non-delivery, resulting in loss of revenue and damage to our reputation or customer relationships. Our Manufacturing Facility use complex equipment and machinery, and the breakdown or failure of equipment or machinery may result in us having to make repairs or procure replacements which may require considerable time and expense and as a result, our results of operations and financial condition could be adversely affected.

8. *In the event of any accident at our Manufacturing Facilities, our Company may be held liable for damages and penalties which may impact the financials of our Company.*

A significant portion of our business involves melting of aluminium in the hot refining section, any mishandling of our equipment and machineries by our employees/ labour could also lead to serious and sometimes fatal accidents. These accidents can cause personal injury and loss of life, severe damage to and destruction of property and equipment, and may result in the suspension of operations and the imposition of civil and criminal liabilities.

For more details, see the section titled “Our Business” on page 124.

While we believe that the insurance coverage maintained by us would be reasonably adequate to cover the normal risks associated with such accidents, to the extent that we suffer loss or damage for accidents for which our insurance is inadequate or which exceeds our insurance coverage, the loss would have to be borne by us. There has been no material incident in the past three financial years requiring the Company to claim insurance from the insurance company. However, we cannot ensure that such accidents will happen in future which may have adverse impact our financial position, our reputation with suppliers, customers, regulators, employees and the public, which could in turn affect our financial condition and business performance.

9. *Under-utilization of our manufacturing capacities and an inability to effectively utilize our expanded manufacturing capacities could have an adverse effect on our business, future prospects and future financial performance.*

As of March 31, 2025, we operate one manufacturing facility in Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004 with an aggregate installed production capacity of 5,280 ton per annum for manufacturing of aluminium alloys. Following are the details of our capacity during the financial year ended 31st March, 2023, 31st March, 2024 and 31st March, 2025:

Particulars	2022-23	2023-24	2024-25
Installed Capacity (in Ton per year)	5280	5280	5280
Actual Production (in Ton per year)*	2807	2407	3184
Capacity Utilization (in %)*	53%	46%	60%



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Currently, total capacity of the Plant is 5280 TPY out of which Company is utilizing 3184 TPY of total plant capacity which is from using of only one furnace.

Following is the current capacity of the plant furnace wise:

Particulars	Furnace 1	Furnace 2 (Standby)	Total Capacity
Installed capacity	3600 TPY	1680 TPY	5280 TPY
Utilized capacity	3184 TPY	-	3184 TPY
Utilized capacity (in %)	88%	-	60%

Currently, issuer company is operating one furnace which is running at a capacity of 88% of the Furnace I, in order to use the second furnace to meet the increase demand in the market, issuer company is required to install additional supporting equipments and machineries to operate second furnace and increase capacity to increase the production of the overall plant. This will help the Company serve sectors such as automotive, electric vehicles, infrastructure, renewable energy, electronics, aerospace, and consumer durables. The investment will support growing demand driven by trends in light-weighting and infrastructure development, and help the Company serve the market. The investment is expected to support revenue growth, improve margins through more & timely production, deliver returns over time, and contribute to overall business and shareholder growth.

Our capacity utilization levels are dependent on our ability to carry out uninterrupted operations at manufacturing facility, the availability of raw materials, industry/ market conditions, as well as by the product requirements of, and procurement practice followed by, our customers and efficient supporting machineries and equipments. In the event we face prolonged disruptions at our facilities including due to interruptions in the supply of water, electricity or as a result of labour unrest, or are unable to procure sufficient raw materials, we would not be able to achieve full capacity utilization of our current manufacturing facility, resulting in operational inefficiencies which could have a material adverse effect on our business and financial condition. Further, we intend to use a part of the Net Proceeds towards expansion of our existing manufacturing facility at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004. Adequate utilization of our expanded capacities is subject to various factors beyond our control and in case of oversupply in the industry or lack of demand, we may not be able to utilise our expanded capacities efficiently. The success of any capacity expansion and expected return on investment on capital invested is subject to, among other factors, the ability to procure requisite regulatory approvals in a timely manner; recruit and ensure satisfactory performance of personnel to further grow our business; and the ability to absorb additional infrastructure costs and develop new expertise and utilize the expanded capacities as anticipated.

For further information, see “Our Business - Capacity and Capacity Utilization” on page 124 of this Prospectus. These rates are not indicative of future capacity utilization rates, which is dependent on various factors, including demand for our products, availability of raw materials, our ability to manage our inventory and improve operational efficiency. Under-utilization of our manufacturing capacities over extended periods, or significant under-utilization in the short term, could materially and adversely impact our business, growth prospects and future financial performance.

10. We could be harmed by employee misconduct or errors that are difficult to detect and any such incidences could adversely affect our financial condition, results of operations and reputation.

Employee misconduct or errors could expose us to business risks or losses, including regulatory sanctions and cause serious harm to our reputation. There can be no assurance that we will be able to detect or deter such misconduct. Moreover, the precautions we take to prevent and detect such activity may not be effective in all cases. Our employees and agents may also commit errors that could subject us to claims and proceedings for alleged negligence, as well as regulatory actions on account of which our business, financial condition, results of operations and goodwill could be adversely affected.

11. *Fraud, theft, employee negligence or similar incidents may adversely affect our results of operations and financial condition.*

As on March 31, 2025, we had total inventory consisting of goods to the value of Rs. 1,565.32 lakhs. Our business operations require us to maintain large amounts of inventory. Our operations may be subject to incidents of theft or damage to inventory, prior to or during stocking and display. Although, we have set up various security measures and follow stringent operational processes such as stock taking, there can be no assurance that we will not experience any fraud, theft, employee negligence, security lapse, loss in transit or similar incidents in the future, which could adversely affect our results of operations and financial condition.

Additionally, in case of losses due to theft, fire, breakage or damage caused by other casualties, there can be no assurance that we will be able to recover from our insurer the full amount of any such loss in a timely manner, or at all. If we incur a significant inventory loss due to third-party or employee theft and if such loss exceeds the limits of, or is subject to an exclusion from, coverage under our insurance policies, it could have a material adverse effect on our business, results of operations and financial condition.

12. *Delays in Filing with Registrar of Companies, non-filing, or partial compliance with the requirements of certain statutory authorities and applicable regulatory provisions.*

In the past, there have been some instances of delays/ non-filing/ non-compliance with certain statutory authorities with certain provision of statutory regulations applicable to us. while the Company is actively undertaking corrective measures to address these issues and enhance internal compliance protocols, there remains a risk that regulatory authorities may, in the future, impose penalties, fines, or initiate other actions due to these past non-compliances. Such regulatory actions could adversely affect the financial position, operations, or reputation of the Company.

The Company continues to review and regularize its filings and records to ensure ongoing compliance with applicable laws and regulations. However, the possibility of oversight or regulatory scrutiny cannot be entirely ruled out.

S. No	E-Form	Particulars	Delayed/ Typographical error	For the period	Filed on
1.	ADT-1	Appointment of Sunil Suresh & Associates	Delayed	2016-2017	10/10/16
2.	CHG-1	Creation of charge of Rs. 5,00,00,000 with Federal Bank Limited (Charge ID-100253881)	Delayed	2019-2020	18/04/19
3.	DPT-3	Return of Deposit	Delayed	2018-19	04/08/23
4.	ADT-1	Appointment Nafisa Praveen & Co., Statutory Auditor in casual vacancy	Delayed	2019-20	01/03/21
5.	ADT-3	Resignation of Auditor	Delayed		12/03/21
6.	DPT-3	Return of Deposit	Delayed	2019-20	04/08/23
7.	DPT-3	Return of Deposit	Delayed	2020-21	04/08/23
8.	DPT-3	Return of Deposit	Delayed	2021-22	04/08/23
9.	DPT-3	Return of Deposit	Delayed	2022-23	04/08/23
10.	AOC-4	Annual filing	Delayed	2021-22	18/11/22
11.	MGT-7	Annual filing	Delayed	2021-22	30/11/22
12.	AOC-4	Annual filing	Delayed	2022-23	06/12/23
13.	MGT-7	Annual filing	Delayed	2022-23	06/12/23
14.	MGT-14	Filing of AGM resolutions	Delayed	2022-23	01/11/23



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S. No	E-Form	Particulars	Delayed/ Typographical error	For period	the Filed on
15.	MR-1	Return of appointment of Managing Director-Mr. Manish Sharma	Delayed / Typographical Error	2023-24	08/12/23
16.	MGT-14	Filing of Board Resolutions	Delayed	2022-23	31/10/23
17.	ADT-1	Appointment of Auditor	Delayed	2022-25	19/07/23
18.	ADT-1	Appointment of auditor in casual vacancy	Delayed	2023-24	15/04/24
19.	ADT-3	Resignation of Sharma & Sharma Co.	Delayed	2023-24	10/04/24
20.	AOC-4 (XBRL)	Annual filing	Delayed	2024-25	12/05/25
21.	MGT-7	Annual filing	Delayed	2024-25	13/05/25
22.	ADT-1	Appointment of Nk Mittal & Associates, Statutory Auditor	Delayed	2024-29	10/10/24
23.	DPT-3	Return of Deposit	Delayed	2023-24	10/10/24
24.	MGT-14	Board Resolution for Approval of IPO	Delayed	2024-25	26/10/24
25.	MGT-14	Appointment of Mr. Suryakant Gupta as Independent Director	Delayed	2024-25	26/10/24
26.	MGT-14	Approval for financial statement and Director Report	Delayed	2024-25	01/10/24
27.	DIR-12	Resignation of CFO and CS	Delayed	2024-25	28/08/24
28.	MGT-14	Authority for borrowing under section 180(1)(C)	Delayed	2024-25	04/07/25

Also, some of documents filed with registrar of companies was not properly signed and no proper letterhead was used by the Company in terms of provisions of Companies Act, 2013/ 1956.

Although the late filing fees levied are small but if we continue this practice, the accumulated amounts of each delay may adversely affect our cash flows. Although no- show cause notice has been issued against our Company till date, in respect of above, in the event of any cognizance being taken by the concerned authorities in respect of above, actions may be taken against our Company, Promoters and directors, in which event the financials of our Company, Promoters and our Directors may be affected. Further we cannot assure that we may not do delay filings in future and not be subjected to penalty or interest. Further with the expansion of our operations there can be no assurance that deficiencies in our internal controls and compliances will not arise, or that we will be able to implement, and continue to maintain, adequate measures to rectify or mitigate any such deficiencies in our internal controls, in a timely manner or at all. While no legal proceedings or regulatory action has been initiated against our Company in relation to above mentioned non-compliance or instances of non-filings or incorrect filings or delays in filing statutory forms with the RoC as of the date of this Prospectus, we cannot assure you that such legal proceedings or regulatory actions will not be initiated against our Company in future and we cannot assure you that we will not be subject to penalties imposed by concerned regulatory authorities in this respect. Therefore, if the authorities impose monetary penalties on us or take certain punitive actions against our Company in relation to the same, our business, financial condition and results of operations could be adversely affected.

13. Our company has encountered challenges in meeting the designated timelines for filing statutory returns, which may subject us to penalty under the relevant laws.

There have been delays in filing GST, ESIC returns by our Company. Following are details of delays:

Delay in ESIC Filings

Sr. No.	Particulars	Period	Due Date of Payment	Deposited Date of Payment	No delay of in days
1.	ESIC	April 2024	15/05/2024	16/05/2024	1
2.	ESIC	June 2024	15/07/2024	16/08/2024	32
3.	ESIC	August 2024	15/09/2024	18/09/2024	3
4.	ESIC	December 2024	15/01/2025	16/01/2025	1
5.	ESIC	February 2025	15/03/2025	17/04/2025	32
6.	ESIC	March 2025	15/04/2025	17/04/2025	2

Delay in GST Filings

Year	Form	Month	Due Date of Filing	Date Of Filing
2022-23	GSTR-3B	July	20-08-2022	01-09-2022
2022-23	GSTR-3B	January	20-02-2023	21-02-2023
2022-23	GSTR-3B	March	20-04-2023	17-05-2023

Year	Form	Month	Due Date of Filing	Date Of Filing
2023-24	GSTR-3B	January	20-02-2024	22-02-2024
2023-24	GSTR-3B	March	20-04-2024	23-04-2024
2023-24	GSTR-1	April	11-05-2023	17-05-2023

Year	Form	Month	Due Date of Filing	Date Of Filing
2024-25	GSTR-3B	December	20-01-2025	22-01-2024
2024-25	GSTR-3B	March	20-04-2025	28-04-2025

Our Company has paid ESI for the Eligible staff who are 9 members due to reason that the some of the employees are not interested in opting the schemes. Further other unskilled employees are not eligible for the same scheme.

After conducting an internal review, we have identified that the primary reasons for these delays are related to reconciliation and operational issues. Although, none of above delays require any require regularisation/ compounding/ adjudication, however, Delays in the submission of these returns may result in financial penalties and potential legal consequences, which may affect our operations. Furthermore, delayed provident fund and ESI returns can adversely affect our relationship with regulatory authorities, potentially leading to increased scrutiny and further financial repercussions. To address this issue, we have implemented corrective measures to mitigate future delays. These measures include - Enhancing our reconciliation process to minimize discrepancies, implementing improved cash flow forecasting and management practices, strengthening communication and coordination within our team to expedite return filing.

- 14. Our Company is dependent on third party transportation providers for the delivery of our input materials and products and any disruption in their operations or a decrease in the quality of their services could affect our Company's reputation and results of operations.**

Our Company uses third party transportation providers for delivery of our input materials and final products, however, Our Company do not enter any formal agreement with third party transportation

agency for delivery of our input materials and final products. Though, our business has not experienced any disruptions due to transportation strikes in the past, any future transportation strikes may have an adverse effect on our business. In addition, goods may be lost or damaged in transit for various reasons including occurrence of accidents or natural disasters. There may also be delay in delivery of products which may also affect our business and results of operation negatively. An increase in the freight costs or unavailability of freight for transportation of our input materials or finished goods may have an adverse effect on our business and results of operations.

Further, disruptions of transportation services due to weather-related problems, strikes, lock-outs, inadequacies in the road infrastructure, or other events could impair ability to procure input materials on time. Any such disruptions could materially and adversely affect our business, financial condition and results of operations.

15. *Our inability to accurately forecast demand for our products, and accordingly manage our inventory, may have an adverse effect on our business, cash flows, financial condition and results of operations.*

Our inability to accurately forecast demand for our products and manage our inventory may have an adverse effect on our business, cash flows, financial condition and results of operations. We do not have firm commitment long term supply agreements with our customers and instead rely on short term purchase orders to govern the volume and other terms of the sales of products.

Accordingly, we plan our production volumes based on our forecast of the demand for our products. Any error in forecasting could result in surplus stock which would have an adverse effect on our profitability. We maintain a high level of inventory of raw materials, work in progress and finished goods. As of 31st March, 2025, our inventory of raw materials, stores & spares, finished goods and other items amounted to Rs. 1,565.32 lakhs. Our high level of inventory increases the risk of loss and storage costs to us as well as increasing the need for working capital to operate our business. Further, as our customers are not obliged to purchase our products or provide us with a binding long-term commitment, there can be no assurance that customer demand will match our production levels. On the other hand, in the event that the demand we have forecasted is lower than the actual demand of our products, and we are unable to ramp up production to match such demand, we may be unable to supply the requisite quantity of products to our customers in a timely manner. Any increase in our turn-around time could affect our production schedules and disrupt our supply, which could have an adverse effect on our business, cash flows, financial condition and results of operations.

16. *We are subject to technical specifications and quality provided by our customers and are consequently required to incur significant expenses to maintain our product quality accordingly. Any failure to comply with such quality standards may lead to cancellation of existing and future orders which may adversely affect our reputation, financial conditions, cash flows and results of operations.*

We specialize in the manufacture and supply of aluminium alloys in the form of ingots based on technical specifications provided by our customers. Given the nature of our products and the sector in which we operate, our customers have high and exacting standards for product quality as well as delivery schedules. Adherence to quality standards is a critical factor in our manufacturing process as any defects in the products manufactured by our Company or failure to comply with the technical specifications of our customers regarding the alloy composition may lead to cancellation of the orders placed by our customers. Further, any failure to make timely deliveries of products in the desired quantity as per our customers' requirements could also result in the cancellation of orders placed by our customers and may adversely affect our reputation and goodwill. In addition, our customers may demand, among others, price reductions, set-off any payment obligations, require indemnification for themselves or their affiliates, change their outsourcing strategy by moving more work in-house, or replace their existing products with alternative products, any of which may have an adverse effect on our business, cash flows, results of operations and financial condition.

- 17. *Our business is significantly dependent upon the steel and automotive-parts industry. Any downturn or cyclical fluctuation in both these sectors could reduce the demand for our products which can adversely impact our business, results of operations, cash flows and financial condition.***

Our revenues are significantly dependent on the performance of the steel sector and automotive sector. Any downturn or cyclical fluctuation in both these sectors could reduce the demand for our products which can adversely impact our business, results of operations, cash flows and financial condition. We believe that in the steel industry, the steel prices fluctuate based on a number of factors, such as, the availability and cost of raw material inputs, fluctuations in domestic and international demand and supply of steel and steel products, international production and capacity, fluctuation in the volume of steel imports, transportation costs, protective trade measures and various social and political factors, in the economies in which the steel producers sell their products. Any adverse change in these factors causing downturn in steel sector, may result in decreased demand for our products, which can have a material adverse affect on our business, results of operations, financial condition and prospects. Further, the automotive industry tends to be affected directly by trends in the general economy. We believe that the automotive industry is sensitive to general economic conditions and factors such as consumer demand, consumer confidence, inflation, employment and disposable income levels, interest rate levels, demographic trends, technological changes, increasing environmental, health and safety regulations, government policies, political stability and fuel prices. Any material change in these factors resulting in significant reduction in vehicle sales and production could have a significant negative effect on the demand for our products, which can have a material adverse affect on our business, results of operations, financial condition and prospects.

- 18. *Our Company does not have any formal contracts with suppliers and disruption in the supply of raw materials may adversely affect our results of operations.***

We are, to a major extent, dependent on external suppliers for our raw materials requirements and we do not have any formal supply agreements or commitments in relation to the same or for any other raw materials used in our manufacturing process. There can be no assurance that there will not be a significant disruption in the supply of raw materials from current sources or, in the event of a disruption, that we would be able to locate alternative suppliers of materials of comparable quality on terms acceptable to us, or at all. Identifying a suitable supplier involves a process that requires us to become satisfied with their quality control, responsiveness and service, financial stability and labour and other ethical practices. Consequently, we may also be exposed to price fluctuations in raw materials, and these fluctuations may adversely affect our ability to obtain orders and/or to execute them in a timely manner, which would have a material adverse effect on our business, results of operations and financial condition.

In case of non-availability of raw materials on favourable terms, we may have to procure the same at the terms and conditions prevalent at that point. This may result in reducing our revenues by a considerable amount due to shortage of raw material or due to inability to procure the same. Further, unfavourable terms of raw materials may also force us to reduce the scale of our operations resulting in a down-sizing of our overall business. Any delay, interruption or increased cost in the supply arising from a lack of formal contracts could have an adverse effect on our ability to meet customer demand for our products and result in lower revenue from operations both in the short and long term.

- 19. *We are heavily dependent on our Promoters, Key Managerial Personnel and Senior Management for the continued success of our business through their continuing services and strategic guidance and support, the loss of any of the Promoter, KMP, SMP may adversely affect our business operations and financial results.***

Our success heavily depends upon the continued services of our Promoters and Key Managerial Personnel or Senior Management, particularly Mr. Manish Sharma, Promoter, Managing Director & Chairperson of the Company. We depend significantly on them for executing our day-to-day activities. The loss of any of our Promoters or Key Management Personnel or Senior Management, or failure to recruit suitable or comparable replacements, could have an adverse effect on us. The loss of service of



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the Promoters and other management personnel could seriously impair the ability to continue to manage and expand the business efficiently. If we are unable to retain qualified employees at a reasonable cost, we may be unable to execute our growth strategy. For further details of our Directors and key managerial personnel or Senior Management, please refer to Section “Our Management” on page 136 of this Prospectus.

- 20. *We require certain approvals, licenses, registrations and permits to operate our business, and failure to obtain or renew them in a timely manner or maintain the statutory and regulatory permits and approvals required to operate our business may adversely affect our operations and financial conditions.***

We require certain statutory and regulatory permits, licenses and approvals to operate our business. Though we believe that we have obtained those permits and licenses which are adequate to run our business, we cannot assure that there is no other statutory/regulatory requirement which we are required to comply with. Further, some of these approvals are granted for fixed periods of time and need renewal from time to time. We are required to renew such permits, licenses and approvals. There can be no assurance that the relevant authorities will issue any of such permits or approvals in time or at all. Failure by us to renew, maintain or obtain the required permits or approvals in time may result in the interruption of our operations and may have a material adverse effect on our business, financial condition and results of operations. For details regarding pending approvals, please refer to section titled “Government and Other Approvals” beginning on page 208 of the Prospectus. There can be no assurances that the relevant authorities will issue or renew these approvals or licenses in a timely manner, or at all. In the event of any unanticipated delay in receipt of such approvals, the proposed capacity expansion plan may extend and any such delay could have an adverse impact on our growth, prospects, cash flows and financial condition. The approvals required by our Company are subject to numerous conditions and there can be no assurance that these would not be suspended or revoked in the event of non-compliance or alleged non-compliance with any terms or conditions thereof, or pursuant to any regulatory action. If there is any failure by us to comply with the applicable regulations or if the regulations governing our business are amended, we may incur increased costs, be subject to penalties, have our approvals and permits revoked or suffer a disruption in our operations, any of which could adversely affect our business.

- 21. *Our Company may not be successful in penetrating new geographical markets and expanding in any new geographical regions may lead to additional risks associated with establishing and conducting operations which may adversely affect our business operations and financial results.***

Expansion into new geographical markets subjects us to various challenges, including those relating to our lack of familiarity with the culture and economic conditions of these new regions, language barriers, difficulties in staffing and managing such operations and the lack of reputation in such regions. In addition, the risks involved in entering new geographic markets and expanding operations, may be higher than expected, and we may face significant competition in such markets. By expanding into new geographical regions, we could be subject to additional risks associated with establishing and conducting operations, including compliance with a wide range of laws, regulations and practices; exposure to other government actions; and political, economic and social instability.

- 22. *Our results of operations and cash flows could be adversely affected, if we are unable to collect our dues and receivables from, or invoice our unbilled services to, our clients.***

Our business depends on our ability to successfully obtain payment from our clients of the amounts they owe us for work performed. We evaluate the financial condition of our clients and usually bill and collect on relatively short cycles. There is no guarantee that we will accurately assess the creditworthiness of our clients. Such conditions could cause clients to delay payment, request modifications of their payment terms, or default on their payment obligations to us, all of which could increase our receivables. Timely collection of fees for client services also depends on our ability to complete our contractual commitments and subsequently bill for and collect our contractual service fees. If we are unable to meet our contractual obligations, we might experience delays in the collection of, or be unable to collect, our client balances, and if this occurs, our results of operations and cash flows could be adversely affected. Our results of



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operations and cash flows could be adversely affected, if we are unable to meet our contractual obligations, we might experience delays in the collection of, or be unable to collect, our client balances. In addition, if we experience delays in billing and collection for our services, our cash flows could be adversely affected.

23. *We have entered into and may continue to enter into related party transactions and there can be no assurance that such transactions have been on favourable terms.*

We have entered into certain transactions with related parties may continue to do so in future. While our Company believes that all such transactions have been conducted on arms-length basis and is in compliance with the Companies Act and other applicable laws, there can be no assurance that it could not have been achieved on more favourable terms had such transactions not been entered into with related parties. Furthermore, it is likely that our company will enter into related party transactions also in the future. There can be no assurance that such transactions, individually or in the aggregate, will not have an adverse effect on our financial condition and results of operation. For details, please refer to “Annexure - Related Party Transactions” of restated financials under section titled “Financial Information” on page 160 of the Prospectus.

24. *Failure to effectively manage labour or failure to ensure availability of sufficient labour could affect the business operations of the Company.*

Our business activities are dependent on availability of skilled and unskilled labour. Non-availability of labour at any time or any disputes with them may affect our production schedule and timely delivery of our products to customers which may adversely affect our business and result of operations. Though we have not faced any labour problem in the past we cannot assure that we will not experience disruptions to our operations due to disputes or other problems with our work force, which may lead to strikes, lock-outs or increased wage demands. Such issues could have adverse affect on our business, and results of operations.

25. *The average cost of acquisition of Equity Shares by our Promoter may be less than the Issue Price.*

The average cost of acquisition of Equity Shares by our Promoters may be less than the Issue Price. The details of average cost of acquisition of Equity Shares acquired by our Promoters is set out below:

Name of the Promoter	No. of Shares held	Average cost of Acquisition (in Rs.)
Mr. Manish Sharma	46,46,800	3.39
Mrs. Seema Sharma	12,000	4.17

**The average cost of acquisition of our Equity Shares by our Promoters has been calculated by taking into account the amount paid by them to acquire, by way of fresh issuance or transfer, the Equity Shares, including the issue of bonus shares, if any, to them. The average cost of acquisition of our Equity Shares by our Promoters has been reduced due to the issuance of bonus shares to them, if any. For more information, please refer to the section titled “Capital Structure” on page 68.*

26. *Our lenders have charge over our movable properties in respect of finance availed by us. Any delay or default in repayment may lead to forfeiture of property by the lender and it may adversely affect on business, financial condition or results of operations.*

We have secured our lenders by creating a charge over our movable properties in respect of loans / facilities availed by us from banks. The total amounts outstanding and payable by us as secured loans were Rs. 876.88 lakhs as on March 31, 2025 as per our Audited Restated Financial Statements. In the event we default in repayment of the loans / facilities availed by us and any interest thereof, our properties may be forfeited by lenders, which in turn could have significant adverse effect on business, financial condition or results of operations. For further information on the “Financial Indebtedness” please refer to page 162 of this Prospectus.



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- 27. Our Company has unsecured loans which are repayable on demand. Any demand loan from lenders for repayment of such unsecured loans, may adversely affect our cash flows.***

As on March 31, 2025, our Company has unsecured loans amounting to Rs. 158.04 lakhs as per our Audited Restated Financial Statements from related and other parties that are repayable on demand to the relevant lenders. Further, some of these loans are not repayable in accordance with any agreed repayment schedule and may be recalled by the relevant lender at any time. Any such unexpected demand or accelerated repayment may have a material adverse effect on the business, cash flows and financial condition of the borrower against which repayment is sought. Any demand from lenders for repayment of such unsecured loans, may adversely affect our cash flows. For further details of unsecured loans of our Company, please refer the chapter titled Financial Statements as Restated beginning on page 160 of this Prospectus.

- 28. We are subject to the restrictive covenants of banks in respect of the Loans/ Credit Limits and other banking facilities availed from them.***

Our financing arrangements contain restrictive covenants whereby we are required to obtain approval from our lender, regarding, among other things such as major changes in share capital, management, changes in fixed assets, creation of any other charge, undertake any guarantee obligation etc. There can be no assurance that such consents will be granted or that we will be able to comply with the financial covenants under our financing arrangements. In the event we breach any financial or other covenants contained in any of our financing arrangements, we may be required under the terms of such financing arrangements to immediately repay our borrowings either in whole or in part, together with any related costs. This may adversely impact our results of operations and cash flows. For further details on the Cash Credit Limits and other banking facilities, please see “Statement of Financial Indebtedness” on page 162 of the Prospectus.

- 29. Our Promoters have extended mortgage over their properties along with personal guarantees with respect to various loan facilities availed by our Company. Revocation of any or all of these personal guarantees may adversely affect our business operations and financial condition.***

Our Promoters and promoter group member have extended mortgage over their properties and personal guarantees in favour of certain facilities availed by our Company from Banks. Our financial position and future ability to avail loans are dependent on our Promoters to honour the guarantee. There is no guarantee about the willingness and ability of our promoter to honour the said guarantees and continuation of the collateral facility extended, which may arise from their financial difficulties, deterioration in their business performance, or a downturn in the global economy. In the event any of these mortgages and guarantees are revoked, our lenders may require us to furnish alternate guarantees or may demand a repayment of the outstanding amounts under the said facilities sanctioned or may even terminate the facilities sanctioned to us. There can be no assurance that our Company will be able to arrange such alternative guarantees in a timely manner or at all. If our lenders enforce these restrictive covenants or exercise their options under the relevant debt financing agreements, our operations and use of assets may be significantly hampered and lenders may demand the payment of the entire outstanding amount and this in turn may also affect our further borrowing abilities thereby adversely affecting our business and operations. For more information, please see the chapter titled “Financial Indebtedness” beginning on page 162 of this Prospectus.

- 30. Information relating to our production capacities and the historical capacity utilization of our production facilities included in this Prospectus is based on certain assumptions and has been subjected to rounding off, and future production and capacity utilization may vary.***

Information relating to our production capacities and the historical capacity utilization of our production facilities included in this Prospectus is based on various assumptions and estimates of our management, including proposed operations, assumptions relating to availability and quality of raw materials and assumptions relating to operational efficiencies. Actual production levels and utilization rates may differ significantly from the estimated production capacities or historical estimated capacity utilization information of our facilities. Undue reliance should therefore not be placed on our production capacity



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or historical estimated capacity utilization information for our existing facilities included in this Prospectus. For further information, see the section titled “Our Business” on page 109 of this Prospectus.

31. If we fail to maintain and enhance our brand and reputation, our clients' recognition of, and trust in us, and our business may be materially and adversely affected.

Our business depends significantly on the strength of our brand and reputation of completing our projects in a timely and efficient manner. Our Company is known to conduct operations in a manner that ensures that our projects are free of any defects or vulnerabilities. We believe that continuing to develop awareness of our brand, through focused and consistent branding and marketing initiatives is important for our ability to increase our revenues, grow our existing market share and expand into new markets. Consequently, defects, delays, consumer complaints, or negative publicity or media reports involving us, or any of our projects could harm our brand and reputation and may dilute the impact of our branding and marketing initiatives and adversely affect our business, financial condition, results of operations and prospects. In addition, adverse publicity about any regulatory or legal action against us could damage our reputation and brand image, undermine public confidence in us and reduce long-term demand for our operations, even if the regulatory or legal action is unfounded or immaterial to our operations. We may be involved in costly lawsuits or time consuming regulatory proceedings. If we are unable to neutralise the impact of such negative publicity effectively or efficiently, we may suffer damage to our reputation and relationships with our clients, lenders, suppliers and communities and experience significant project delays or cost overruns.

32. Changes in technology may render our current technologies obsolete or require us to make substantial investments.

Modernization and technology upgradation is essential to reduce costs and increase the output. Our equipment may become obsolete or may not be upgraded timely, hampering our operations and financial conditions and we may lose our competitive edge. Although we believe that we use updated technology, we shall continue to strive to keep our technology, equipment in line with the latest technological standards. In case of a new found technology in the brass components or other products, we may be required to implement new technology or upgrade the machineries and other equipment's employed by us. Further, the costs in upgrading our technology and modernizing the same may be significant which could substantially affect our finances and operations.

33. Negative publicity could adversely affect our revenue model and profitability of our Company.

Our business is dependent on the trust our customers have reposed in the quality of our products. Any negative publicity our Company due to any other unforeseen events could affect our reputation and our results from operations. Further, our business may also be affected if there is any negative publicity associated with the services which are being rendered by our Company which may indirectly result in erosion of our reputation and goodwill.

34. If we are unable to source business opportunities effectively, we may not achieve our financial objectives.

Our ability to achieve our financial objectives will depend on our ability to identify, evaluate and accomplish business opportunities. To grow our business, we will need to hire, train, supervise and manage new employees and to implement systems capable of effectively accommodating our growth. However, we cannot assure you that any such employees will contribute to the success of our business or that we will implement such systems effectively. Our failure to source business opportunities effectively could have a material adverse effect on our business, financial condition and results of operations. It is also possible that the strategies used by us in the future may be different from those presently in use. No assurance can be given that our analyses of market and other data or the strategies we use or plans in future to use will be successful under various market conditions.

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- 35. *Our Company requires significant amounts of working capital for a continued growth. Our inability to meet our working capital requirements may have an adverse effect on our results of operations.***

Our business requires significant amount of working capital and major portion of our working capital is utilized towards inventories and trade receivables. Our growing scale and expansion, if any, may result in increase in the quantum of current assets. Our inability to maintain sufficient cash flow, credit facility and other sources of funding, in a timely manner, or at all, to meet the requirement of working capital or pay out debts, could adversely affect our financial condition and result of our operations. Further, we have high outstanding amount due from our debtors which may result in a high risk in case of non-payment by these debtors. In case of any such defaults from our debtors, may affect our business operations and financials. For further details regarding working capital requirement, please refer to the section “Objects of the issue” on page 80 of this Prospectus. Though we have not faced any disruption in operations of our Company due to changes in technology during the last three fiscal years, we cannot assure you that we will not encounter such disruptions in the future. The occurrence of any such events could adversely affect our business, interrupt our operations, subject us to increased operating costs and expose us to litigation.

- 36. *Our Promoters, Directors and Key Management Personnel or Senior Management have interest in our Company, other than reimbursement of expenses incurred or remuneration.***

Our Promoters, Directors and Key Management Personnel and Senior Management can be deemed to be interested to the extent of the Equity Shares held by them, or their relatives, dividend entitlement, or loans advanced, provided by them to/for the Company, and benefits deriving from the directorship in our Company. Our Promoters are interested in the transactions entered into between our Company and our Promoter Group.

For further information, please refer to the chapters titled “Our Business”, “Our Promoter and Promoter Group” and “Restated Financial Statements”, beginning on pages 109, 152 & 160 respectively of this Prospectus.

- 37. *We intend to utilise a portion of the Net Proceeds for funding our capital expenditure requirements. We are yet to place orders for such capital expenditure machinery.***

We intend to utilise a portion of the Net Proceeds for funding capital expenditure for our existing manufacturing facility at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004. While we have obtained quotations from different vendors in relation to the major machinery and equipment required for funding such capital expenditure, we are yet to place orders for such machinery and equipment. Accordingly, orders which constitute 100% of the total estimated costs in relation to capital expenditure w.r.t the production capacities at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004 are yet to be placed. There can be no assurance that we will be able to place orders for such machinery and equipment in a timely manner or at all. Further, in the event of any delay in placement of such orders, the proposed schedule implementation and deployment of the Net Proceeds may be extended or may vary accordingly.

Please refer to Section “Objects of the Issue” on page 136 of this Prospectus.

- 38. *Relevant copies of Educational qualification of our Promoters and Experience Certificates of our CFO are not traceable.***

Relevant copies of the Educational qualification of our promoters namely, Mr. Manish Sharma and Mrs. Seema Sharma and Experience Certificates of our CFO namely Mr. Tulsiram, are not traceable. In accordance with the disclosure requirements in respect of brief biographies of the Directors, we have relied on affidavit provided by our Promoters and CFO for the purpose of disclosure in the section titled “Our Management” on page 136 of this Prospectus.

39. *Any Penalty or demand raised by statutory authorities in future will affect our financial position of the Company.*

We specialize in the manufacture and supply of aluminium alloys in the form of ingots which attracts tax liability such as Goods and Service tax and Income tax as per the applicable provisions of Law. We are also subject to the labour laws like depositing of contributions with Provident Fund. Any demand or penalty raised by the concerned authority in future for any previous years or current year will affect the financial position of the Company.

40. *We are subject to competition from both organized and unorganized players in the market, which may significantly affect the fixation and realisation of the price for our product, which may adversely affect our business operation and financial condition.*

The market for our products is competitive on account of existence of both the organized and unorganized players. Competition occurs generally on the key attributes such as quality of products, sales network, pricing and timely delivery. Some of our competitors have longer industry experience and greater financial, technical and other resources, which may enable them to adopt faster in changing market scenario and remain competitive. Moreover, the unorganized sector can offer their products at highly competitive prices which may not be matched by us and consequently affect our volume of sales and growth prospects. Growing competition may result in a decline in our market share and may affect our margins which may adversely affect our business operations and our financial condition. We operate in a rapidly consolidating industry. The strength of combined companies could affect our competitive position in all of our business areas. Furthermore, if one of our competitors or their customers acquires any of our customers or suppliers, we may lose business from the customer or lose a supplier, which may adversely affect our business, results of operations and financial condition.

41. *There is no guarantee that the Equity Shares issued pursuant to the Issue will be listed on the SME Platform of BSE Limited in a timely manner or at all.*

In accordance with Indian law and practice, permission for listing and trading of the Equity Shares issued pursuant to the Issue will not be granted until after the Equity Shares have been issued and allotted. Approval for listing and trading will require all relevant documents authorizing the issuance of Equity Shares to be submitted. There could be a failure or delay in listing the Equity Shares on the SME Platform of BSE. Any failure or delay in obtaining the approval would restrict your ability to dispose of your Equity Shares.

42. *Our insurance coverage may not adequately protect us against certain operating risks and this may have an adverse effect on the results of our business.*

We are insured for the risks associated with our business activities through Insurance policy. Our sum insured constitute 26.82% of total Assets as on 31st March, 2025, we believe that we have got our assets and stock adequately insured; however, our policy of covering these risks through insurance may not always be effective or adequate there can be no assurance that any claim under the insurance policies maintained by us will be honoured fully, in part or on time, to cover all material losses. To the extent that we suffer any loss or damage that is not covered by insurance policy or exceeds our insurance coverage, our business and results of operations could be adversely affected.

43. *We have not made any dividend payments in the past and our ability to pay dividends in the future will depend upon future earnings, financial condition, cash flows, working capital requirements, capital expenditures and restrictive covenants in our financing arrangements.*

In the past, we have not made dividend payments to the shareholders of our Company. The amount of our future dividend payments, if any, will depend upon various factors including our future earnings, financial condition, cash flows and requirement to fund operations and expansion of the business. There can be no assurance that we will be able to declare dividends. Any future determination as to the declaration and payment of dividends will be at the discretion of our Board of Directors. For further details, please refer “Dividend Policy” on page 159 of this Prospectus.



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44. *If we are unable to manage our growth effectively or if our estimates or assumptions used in developing our strategic plan are inaccurate or we are unable to execute our strategic plan effectively, our business and prospects may be materially and adversely affected.*

We plan to continue to expand our scale of operations, we may not be able to sustain these rates of growth in future periods due to a number of factors, including, among others, our execution capability, our ability to retain, maintain new suppliers, our ability to maintain customer satisfaction, our ability to mobilize sufficient working capital, macroeconomic factors beyond our control such as decline in global economic conditions, competition with other players in the organized and unorganized segments, the greater difficulty of growing at sustained rates from a larger revenue base, our inability to control our expenses and the availability of resources for our growth.

There can be no assurance that we will not suffer from capital constraints, operational difficulties, or difficulties in expanding existing business operations.

Our development and expansion strategies will require substantial managerial efforts and skills and the incurrence of additional expenditures may subject us to new or increased risks. We may not be able to implement our growth strategies efficiently or effectively or manage the growth of our operations, and any failure to do so may limit future growth and have an adverse effect on our business.

Also, the fund requirement and deployment for our strategies are based purely on management estimates and assumptions considering the current market scenario and are subject to revision in the light of changes in external circumstances or costs. If we are unsuccessful in executing our strategic plan, or if the underlying estimates or assumptions used to develop our strategic plan are materially inaccurate, our business and financial condition would have an adverse impact.

The success of our business depends substantially on our ability to implement our business strategies effectively. Even though we have successfully executed our business strategies in the past, there is no guarantee that we can implement the same on time and within the estimated budget going forward, or that we will be able to meet the expectations of our targeted clients. Changes in regulations applicable to us may also make it difficult to implement our business strategies. Failure to implement our business strategies would have a material adverse effect on our business and results of operations.

45. *Our Promoters will continue to retain significant control in our Company after the Issue which will allow them to influence the outcome of matters submitted to shareholders for approval. Such a concentration of ownership may also have the effect of delaying, preventing or deterring a change in control.*

After the completion of this Issue, our Promoters will continue to hold 59.26% percentage of the equity share capital of our Company and will be in a position to exercise significant control, including being able to control the composition of our Board of Directors and determine decisions requiring simple or special majority voting, and our other shareholders will be unable to affect the outcome of such voting. Our Promoters may take or block actions with respect to our business, which may conflict with our interests or the interests of our minority shareholders, such as actions which delay, defer or cause a change of our control or a change in our capital structure, merger, consolidation, takeover or other business combination involving us, or which discourage or encourage a potential acquirer from making a tender issue or otherwise attempting to obtain control of us. We cannot assure you that our Promoters will act in our interest while exercising their rights in such entities, which may in turn materially and adversely affect our business and results of operations. We cannot assure you that our Promoters will act to resolve any conflicts of interest in our favor. If our Promoters sell a substantial number of the Equity Shares in the public market, or if there is a perception that such sale or distribution could occur, the market price of the Equity Shares could be adversely affected. No assurance can be given that such Equity Shares that are held by the Promoters will not be sold any time after the Issue, which could cause the price of the Equity Shares to decline.

- 46. *Certain key performance indicators of listed industry peers included in this Prospectus have been sourced from public sources and there is no assurance that such financial and other industry information is complete.***

Pursuant to the requirements of the SEBI ICDR Regulations, we have included certain key performance indicators, comprising financial and operational information, for certain listed industry peers, in the “Basis for Issue Price” beginning on page 90 of the Prospectus. Although this information is sourced from and relied upon on the audited financial statements of the relevant listed industry peers as available on the websites of the Stock Exchange, including the annual reports of the respective company submitted to Stock Exchanges, there is no assurance that this information with respect to industry peers is either complete. There may be different methodologies and formulas used to compute the various ratios.

- 47. *There is no monitoring agency appointed by our Company and the deployment of funds are at the discretion of our Management and our Board of Directors, though it shall be monitored by the Audit Committee.***

As per SEBI (ICDR) Regulations, 2018 appointment of monitoring agency is required only for Issue size above Rs. 5,000 Lakhs. Hence, we have not appointed a monitoring agency to monitor the utilization of Issue proceeds. However, the audit committee of our Board will monitor the utilization of Issue proceeds. Further, our Company shall inform about material deviations in the utilization of Issue proceeds to the BSE and shall also simultaneously make the material deviations / adverse comments of the audit committee public.

- 48. *Delay in raising funds from the IPO could adversely impact the implementation schedule.***

The proposed expansion, as detailed in the section titled “Objects of the Issue” is to be entirely funded from the proceeds of this IPO. We have not identified any alternate source of funding and hence any failure or delay on our part to mobilize the required resources or any shortfall in the Issue proceeds may delay the implementation schedule. We therefore, cannot assure that we would be able to execute the expansion process within the given time frame, or within the costs as originally estimated by us. Any time overrun or cost overrun may adversely affect our growth plans and profitability.

- 49. *The Objects of the Issue for which funds are being raised, are based on our management estimates and any bank or financial institution or any independent agency has not appraised the same. The deployment of funds in the project is entirely at our discretion, based on the parameters as mentioned in the chapter titles “Objects of the Issue”.***

The fund requirement and deployment, as mentioned in the “Objects of the Issue” on page 80 of this Prospectus is based on the estimates of our management and has not been appraised by any bank or financial institution or any other independent agency. These fund requirements are based on our current business plan. We cannot assure that the current business plan will be implemented in its entirety or at all. In view of the highly competitive and dynamic nature of our business, we may have to revise our business plan from time to time and consequently these fund requirements. The deployment of the funds as stated under chapter “Objects of the Issue” is at the discretion of our Board of Directors and is not subject to monitoring by any external independent agency.

Further, we cannot assure that the actual costs or schedule of implementation as stated under chapter “Objects of the Issue” will not vary from the estimated costs or schedule of implementation. Any such variance may be on account of one or more factors, some of which may be beyond our control. Occurrence of any such event may delay our business plans and/or may have an adverse bearing on our expected revenues and earnings.

- 50. *We have not independently verified certain data in this Prospectus.***

We have not independently verified data from industry publications contained herein and although we believe these sources to be reliable, we cannot assure you that they are complete or reliable. Such data may also be produced on a different basis from comparable information compiled with regard to other

countries. Therefore, discussions of matters relating to India and its economy are subject to the caveat that the statistical and other data upon which such discussions are based have not been verified by us and may be incomplete or unreliable.

Risk related to this Issue and Investment in our Equity Shares

- 51. *Any future issue of Equity Shares may dilute your shareholding and sales of our Equity Shares by our Promoters or other major shareholders may adversely affect the trading price of the Equity Shares.***

Any future equity issues by us, including in a primary offering, may lead to the dilution of investors' shareholdings in us. Any future equity issuances by us or sales of its Equity Shares by the Promoters may adversely affect the trading price of the Equity Shares. In addition, any perception by investors that such issuances or sales might occur could also affect the trading price of our Equity Shares.

- 52. *You may be subject to Indian taxes arising out of capital gains on the sale of our Equity Shares.***

Under current Indian tax laws, capital gains arising from the sale of equity shares within 12 months in an Indian company are generally taxable in India. Any gain realized on the sale of listed equity shares on a stock exchange held for more than 12 months will not be subject to capital gains tax in India if Securities Transaction Tax ("STT"), is paid on the transaction. STT is levied on and collected by a domestic stock exchange on which equity shares are sold. Any gain realized on the sale of equity shares held for more than 12 months to an Indian resident, which are sold other than on a recognized stock exchange and on which no STT has been paid, is subject to long term capital gains tax in India. Further, any gain realized on the sale of listed equity shares held for a period of 12 months or less will be subject to short term capital gains tax in India. Capital gains arising from the sale of equity shares are exempt from taxation in India where an exemption from taxation in India is provided under a treaty between India and the country of which the seller is resident. Generally, Indian tax treaties do not limit India's ability to impose tax on capital gains. As a result, residents of other countries may be liable to pay tax in India as well as in their own jurisdiction on a gain on the sale of equity shares.

- 53. *Our inability to manage growth could disrupt our business and reduce profitability. Our Business strategy is to continuously grow by expanding the size and geographical scope of our businesses.***

This growth strategy will place significant demands on our management, financial and other resources. It will require us to continuously develop and improve our operational, financial and internal controls. Continuous expansion increases the challenges involved in financial management, recruitment, training and retaining high quality human resources, preserving our culture, values and entrepreneurial environment, and developing and improving our internal administrative infrastructure. Any inability on our part to manage such growth could disrupt our business prospects, impact our financial condition and adversely affect our results of operations.

EXTERNAL RISK FACTORS

- 54. *Global economic, political and social conditions may harm our ability to do business, increase our costs and negatively affect our stock price.***

Global economic and political factors that are beyond our control, influence forecasts and directly affect performance. These factors include interest rates, rates of economic growth, fiscal and monetary policies of governments, change in regulatory framework, inflation, deflation, foreign exchange fluctuations, consumer credit availability, consumer debt levels, unemployment trends, terrorist threats and activities, worldwide military and domestic disturbances and conflicts, and other matters that influence consumer confidence, spending and tourism.

- 55. *Political, Economic and Social changes in India could adversely affect our business.***

Our business, and the market price and liquidity of our Company's shares, may be affected by changes in Government policies, including taxation, social, political, economic or other developments in or

affecting India could also adversely affect our business. Since 1991, successive governments have pursued policies of economic liberalization and financial sector reforms including significantly relaxing restrictions on the private sector. In addition, any political instability in India may adversely affect the Indian economy and the Indian securities markets in general, which could also affect the trading price of our Equity Shares.

56. Our business is dependent on economic growth in India.

Our performance is dependent on the health of the overall Indian economy. There have been periods of slowdown in the economic growth of India. India economic growth is affected by various factors including domestic consumption and savings, balance of trade movements primarily resulting from export demand and movements in key imports, such as oil and oil products, and annual rainfall, which affect agricultural production. For example, in the monsoon of 2009, Several parts of the country experienced below average rainfall, leading to reduced farm output which impaired economic growth. In the past, economic slowdowns have harmed industries and industrial development in the country. Any future slowdown in the Indian economy could harm our business, financial condition and results of operations.

57. The extent and reliability of Indian infrastructure could adversely affect our results of operations and financial condition.

India's physical infrastructure is less developed than that of many developed countries. Any congestion or disruption in its port, rail and road networks, electricity grid, communication systems or any other public facility could disrupt our normal business activity. Any deterioration of India's physical infrastructure would harm the national economy.

58. Global economic downturn and adverse market conditions could cause our business to suffer. A slowdown in economic growth in India could cause our business to suffer.

The developed economies of the world viz. U.S., Europe, Japan and others are in midst of a downturn affecting their economic condition and markets general business and consumer sentiment has been adversely affected due to the global slowdown and there can be no assurance whether the developed economies or the emerging market economies will see good economic growth in the near future. Consequently, this has also affected the global stock and commodity markets. Our performance and growth is directly related to the performance of the Indian economy. The performance of the Indian economy is dependent among other things on the interest rate, political and regulatory actions, liberalization policies, commodity and energy prices etc. A change in any of the factors would affect the growth prospects of the Indian economy, which may in turn adversely impact our results of operations, and consequently the price of our Equity Shares.

59. Any downgrading of India's debt rating by an independent agency may harm our ability to raise debt financing.

Any adverse revisions to India's credit ratings for domestic and international debt by international rating agencies may adversely affect our ability to raise additional financing and the interest rates and other commercial terms at which such additional financing is available. This could have a material adverse effect on our capital expenditure plans, business and financial performance.

60. Regional hostilities, terrorist attacks, communal disturbances, civil unrest and other acts of violence or war involving India and other countries may result in a loss of investor confidence and adversely affect the financial markets and our business.

Terrorist attacks, civil unrest and other acts of violence or war may negatively affect the Indian markets on which our Equity Shares will trade and also adversely affect the worldwide financial markets. In addition, the Asian region has from time to time experienced instances of civil unrest and hostilities among neighbouring countries. Hostilities and tensions may occur in the future and on a wider scale. Military activity or terrorist attacks in India, may result in investor concern about stability in the region,



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which may adversely affect the price of our Equity Shares. Events of this nature in the future, as well as social and civil unrest within other countries in the world, could influence the Indian economy and could have an adverse effect on the market for securities of Indian companies, including our Equity Shares.

61. ***Changing laws, rules and regulations and legal uncertainties, including adverse application of corporate and tax laws, may adversely affect our business, results of operations, financial condition and prospects.***

Our business and financial performance could be adversely affected by changes in law or interpretations of existing, or the promulgation of new, laws, rules and regulations in India applicable to us and our business. For further details please refer to the chapter “Government and Other Approvals” beginning on page 208 for details of the laws currently applicable to us. There can be no assurance that the central or the state governments in India may not implement new regulations and policies which will require us to obtain approvals and licenses from the central or the state governments in India and other regulatory bodies or impose onerous requirements and conditions on our operations. Any such changes and the related uncertainties with respect to the implementation of the new regulations may have a material adverse effect on all our business, financial condition and results of operations. In addition, we may have to incur capital expenditures to comply with the requirements of any new regulations, which may also materially harm our results of operations.

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SECTION IV – INTRODUCTION

THE ISSUE

Equity Shares Issued ⁽¹⁾: Present Issue of Equity Shares by our Company ⁽²⁾	Upto 25,98,400 Equity Shares of face value of Rs.10/- each fully paid for cash at a price of Rs. 86.00 per Equity Share aggregating Rs. 2,234.62 Lakhs
Of which:	
Issue Reserved for the Market Maker	Upto 1,31,200 Equity Shares of face value of Rs.10/- each fully-paid up for cash at a price of Rs. 86.00 per Equity Share aggregating Rs. 112.83 Lakhs
Net Issue to Public	Upto 24,67,200 Equity Shares of face value of Rs.10/- each fully paid for cash at a price of Rs. 86.00 per Equity Share aggregating Rs. 2,121.79 Lakhs
	Of which ⁽³⁾:
	12,33,600 Equity Shares of having face value of Rs.10/- each fully paid-up for cash at a price of Rs. 86.00 per Equity Share will be available for allocation for individual Investors for above Rs. 2.00 Lakhs
	12,33,600 Equity Shares of having face value of Rs.10/- each fully paid-up for cash at a price of Rs. 86.00 per Equity Share will be available for allocation for other Investors of above Rs. 2.00 Lakhs
Equity shares outstanding prior to the Issue	52,63,879 Equity Shares of face value of Rs.10/- each fully paid-up
Equity shares outstanding after the Issue	Upto 78,62,279 Equity Shares of face value of Rs.10/- each fully paid-up
Use of Proceeds	Please refer to the chapter titled “Objects of the Issue” beginning on page 84 of this Prospectus.

⁽¹⁾ This Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations, as amended from time to time.

⁽²⁾ The present Issue has been authorized pursuant to a resolution of our Board dated 19th August, 2025 and by Special Resolution passed under Section 62(1)(c) of the Companies Act, 2013 at an Extra-Ordinary General Meeting of our Shareholders held on 11th September, 2025.

⁽³⁾ This Issue is being made in terms of Section IX of the SEBI (ICDR) Regulations 2018, as amended from time to time. The Issue is being made through the Fixed Price method and hence, as per Regulation 253, sub regulation (3) of SEBI (ICDR) Regulations 2018, the allocation in the net issue to public category shall be made as follow:

(a) Minimum 50% to the individual investors who applies for minimum application size; and

(b) remaining to:

- i. individual applicants who applies for minimum application size; and
- ii. other investors including corporate bodies or institutions; irrespective of the number of specified securities applied for; Provided that the unsubscribed portion in either of the categories specified in clauses (a) or (b) may be allocated to applicants in the other category.

Explanation: For the purpose of Regulation 253, sub-Regulation (3), if the category of individual investors who applies for minimum application size is entitled to more than fifty percent of the issue size on proportionate basis, the individual investors shall be allocated that higher percentage.

For further details please refer to the chapter titled “Issue Structure” beginning on page 241 of this Prospectus.



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SUMMARY OF FINANCIAL INFORMATION

STATEMENT OF ASSETS AND LIABILITIES, AS RESTATED

(Rs. In Lakhs)

Particulars	Note	31.03.25	31.03.24	31.03.23
Equity & Liabilities				
Shareholders' Funds				
Share Capital	<u>1</u>	526.39	526.39	200.00
Reserve & Surplus	<u>1</u>	651.66	239.78	286.59
Total (A)		1,178.05	766.17	486.59
Non-Current Liabilities				
Long Term Borrowings	<u>2</u>	159.77	189.40	183.50
Deferred Tax Liabilities (Net)	<u>3</u>	-	2.94	2.17
Other Long-Term Liabilities		-	-	-
Long Term Provisions		-	-	-
Total (B)		159.77	192.35	185.67
Current Liabilities				
Short Term Borrowings	<u>4</u>	875.16	914.78	971.38
Trade Payables				
a) Total Outstanding dues to micro enterprises and small enterprises				
a) Total Outstanding dues to creditors other than micro enterprises and small enterprises	<u>5</u>	398.54	411.54	576.38
Other Current Liabilities	<u>5</u>	247.26	108.91	67.37
Short Term Provisions	<u>5</u>	239.00	117.11	45.93
Total (C)		1,759.96	1,552.34	1,661.07
Total (D=A+B+C)		3,097.78	2,510.86	2,333.32
Assets				
Non-Current Assets				
Property, Plant & Equipment:				
(i) Tangible Assets	<u>6</u>	115.16	137.20	68.18
(ii) Intangible Assets		-	-	-
Non-current investments		-	-	-
Deferred tax assets (net)		2.43	-	-
Long term loans and advances	<u>7</u>	0.35	0.35	0.15
Other Non-Current Assets	<u>8</u>	-	-	52.81
Total (E)		117.94	137.55	121.15
Current Assets				
Current investments		-	-	-
Inventories	<u>9</u>	1,565.32	1,176.99	1,093.25
Trade Receivables	<u>10</u>	1,310.81	1,150.64	999.56
Cash & Bank Balances	<u>11</u>	39.38	30.62	2.36
Short Term Loans & Advances & Other Current Assets	<u>12</u>	64.33	15.06	117.00
Total (F)		2,979.85	2,373.31	2,212.17
Total (G=E+F)		3,097.78	2,510.86	2,333.32



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STATEMENT OF PROFIT AND LOSS, AS RESTATED

(Rs. In Lakhs)

Particulars	Note	31.03.25	31.03.24	31.03.23
Income				
Revenue from Operations	<u>13</u>	5,999.62	3,854.50	3,780.64
Other Income	<u>14</u>	41.27	36.82	3.15
Total Income (A)		6,040.89	3,891.32	3,783.79
Expenditure				
Cost of materials consumed	<u>15</u>	5,079.44	3,276.44	3,228.01
Changes in Inventories of stock in trade	<u>16</u>	(118.02)	(50.00)	81.56
Employee Benefit Expenses	<u>17</u>	74.66	53.15	34.51
Finance Cost	<u>18</u>	92.15	108.14	93.56
Operational and Other Expenses	<u>19</u>	337.78	195.74	188.68
Depreciation and Amortization Charges	<u>6</u>	28.51	11.69	10.13
Total Expenditure (B)		5,494.52	3,595.16	3,636.45
Profit before exceptional and extraordinary items and tax (C=A-B)		546.37	296.16	147.33
Exceptional items (D)		-	-	-
Profit before extraordinary items and tax (E=C-D)		546.37	296.16	147.33
Extraordinary items (F)		-	-	-
Net Profit before Tax (G=E-F)		546.37	296.16	147.33
Less: Provision for Taxes (H)				
Current Tax		139.86	73.79	37.05
Deferred Tax Liability/ (Assets)		(5.37)	0.77	0.03
Earlier Tax				-
Profit (Loss) for the period (G-H)		411.88	221.60	110.25
Earnings per equity share :				
1) Basic		7.82	4.30	2.17
2) Diluted		7.82	4.30	2.17



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STATEMENT OF CASH FLOW, AS RESTATED

(Rs. In Lakhs)

Particulars	31.03.25	31.03.24	31.03.23
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before taxes	546.37	296.16	147.33
Adjustment for:			
Add: Depreciation & Amortizations	28.51	11.69	10.13
Add: Interest Expenses	90.06	101.84	87.56
Less: Interest Income	-	(3.79)	(3.13)
Operating Profit before Working capital changes	664.94	405.90	241.90
Adjustments for:			
(Increase)/ Decrease in Trade Receivable	(160.18)	(151.08)	86.47
(Increase)/ Decrease in Short Term Loans & Advances & Other Current Assets	(49.27)	101.94	114.74
(Increase)/ Decrease in Long Term Loans & Advances	-	(0.20)	-
(Increase)/ Decrease in Other Non-Current Assets	-	-	-
(Increase)/ Decrease in Inventories	(388.33)	(83.74)	(157.04)
Increase/ (Decrease) in Other Current Liabilities	138.35	41.55	3.19
Increase/ (Decrease) in Short Term Provisions		-	-
Increase/ (Decrease) in Long Term Liability		-	-
Increase/ (Decrease) in Trade Payables	(13.00)	(164.84)	(215.52)
Cash Generated from/used in Operations	192.50	149.53	73.74
Direct Taxes paid	(17.97)	(2.61)	(9.89)
Net Cash Flow from Operating Activities (A)	174.53	146.92	63.84
CASH FLOW FROM INVESTING ACTIVITIES			
Sale / (Purchase) of Property, Plant & Equipment (Including Capital goods)	(6.46)	(80.71)	(1.50)
(Increase)/ Decrease in Fixed Deposit	-	52.81	(2.81)
(Increase)/ Decrease in Non Current Investments	-	-	-
Interest Received	-	3.79	3.13
Net Cash Flow from Investing Activities (B)	(6.46)	(24.11)	(1.19)
CASH FLOW FROM FINANCING ACTIVITIES			
Shares Issue	0.00	19.33	-
Securities Premium on shares	0.00	38.66	-
Increase/ (Decrease) in Short Term Borrowings	(39.61)	(56.60)	147.62
Increase/ (Decrease) in Long Term Borrowings	(29.64)	5.91	(122.57)
Interest paid	(90.06)	(101.84)	(87.56)
Net Cash Flow from Financing Activities (C)	(159.31)	(94.55)	(62.51)
Net Increase / (Decrease) in Cash & Cash Equivalents	8.76	28.26	0.14
Cash and cash equivalents at the beginning of the year / Period	30.62	2.36	2.22
Cash and cash equivalents at the end of the year/ Period	39.38	30.62	2.36



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GENERAL INFORMATION

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on 14th December, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated 26th June, 2023 issued by the Registrar of Companies, Delhi.

For further details and details of changes in the registered office of our company, please refer to the chapter titled “History and Certain Corporate Matters” beginning on page 148 of this Prospectus.

REGISTERED OFFICE AND MANUFACTURING FACILITY

OM METALLOGIC LIMITED

CIN: U28113HR2011PLC044569

Kila No. 17, Harfala Road, Village Sikri,
Opp. Gopal Jee Milk Plant, Ballabhgarh,
Haryana - 121004, India,

Tel No: 0129-2989582

Email: info@ommetallogic.com

Website: www.ommetallogic.com

CORPORATE OFFICE

OM METALLOGIC LIMITED

C-808, 8th Floor, Vipul Plaza,
Sector 81, Faridabad

Website: www.ommetallogic.com

REGISTRAR OF COMPANIES

Registrar of Companies, Delhi

Address: 4th Floor, IFCI Tower,
6 Nehru Place, New Delhi-110019

Tel No.: 011-26235703

E-mail: roc.delhi@mca.gov.in

Designated Stock Exchange:

SME Platform of BSE Limited

Address: Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001

ISSUE PROGRAMME

An indicative timetable in respect of the Issue is set out below:

Event	Indicative Date
Issue Opening Date	Monday, 29 th September, 2025
Issue Closing Date	Wednesday, 01 st October, 2025
Finalization of Basis of Allotment with the Designated Stock Exchange	Friday, 03 rd October, 2025
Initiation of Allotment / Refunds/ unblocking of ASBA Accounts	On or before Monday, 06 th October, 2025
Credit of Equity Shares to demat accounts of Allottees	On or before Monday, 06 th October, 2025



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Event	Indicative Date
Commencement of trading of the Equity Shares on the Stock Exchange	On or before Tuesday, 07 th October, 2025

BOARD OF DIRECTORS

As on the date of this Prospectus, the Board of Directors of our Company comprises of the following:

Name	Designation	DIN	Residential Address
Mr. Manish Sharma	Chairperson and Managing Director	02494864	House no 1774 Sector-2 Palwal, Faridabad Palwal- 121102, Haryana, India
Mrs. Seema Sharma	Executive Director	03641944	House no 1774 Sector-2 Palwal, Faridabad Palwal-121102, Haryana, India
Ms. Kajal Garg	Non-Executive Independent Director	11100385	House No. -RZ C- 77 B, Sita Puri Part-1, Dabri, South West Delhi- 110045, India
Mr. Neeraj Bajaj	Non-Executive Independent Director	10674352	House No. B-831 Ground Floor, Gate No. 4, Back Side, Green Field Colony, NHPC Colony, Faridabad- 121010, Haryana, India
Ms. Deepali Sehgal Kulshrestha	Non-Executive Independent Director	10192105	R-161, Vani Vihar, Uttam Nagar, New Delhi, D.K. Mohan Garden, West Delhi-110059, India

For detailed profile of our Board of Directors, please see chapter titled “Our Management” beginning on page 153 of this Prospectus.

CHIEF FINANCIAL OFFICER

Mr. Tulsiram

OM METALLOGIC LIMITED

Kila No. 17, Harfala Road, Village Sikri,

Opp. Gopal Jee Milk Plant,

Ballabhgarh, Haryana - 121004, India,

Tel No: 0129-2989582

Email: info@ommetallogic.com

Website: www.ommetallogic.com

COMPANY SECRETARY AND COMPLIANCE OFFICER

Ms. Prachi Gupta

OM METALLOGIC LIMITED

Kila No. 17, Harfala Road, Village Sikri,

Opp. Gopal Jee Milk Plant,

Ballabhgarh, Haryana - 121004, India,

Tel No: 0129-2989582

Email: info@ommetallogic.com

Website: www.ommetallogic.com

INVESTOR GRIEVANCES

Investors may contact the Company Secretary and Compliance Officer and /or the Registrar to the Issue and/or Lead Manager in case of any pre-Issue or post-Issue related problems, such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders, non-receipt of funds by electronic mode etc.



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All grievances may be addressed to the Registrar to the Issue with a copy to the relevant Designated Intermediary with whom the Application Form was submitted, giving full details such as name of the sole or First Applicant, Application Form number, Applicant's DP ID, Client ID, PAN, address of Applicant, number of Equity Shares applied for, ASBA Account number in which the amount equivalent to the Application Amount was blocked or the UPI ID (for Individual Investors who make the payment of Application Amount through the UPI Mechanism), date of Application Form and the name and address of the relevant Designated Intermediary where the Application was submitted. Further, the Applicant shall enclose the Acknowledgment Slip or the application number from the Designated Intermediary in addition to the documents or information mentioned herein above.

In terms of SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2018/22, dated February 15, 2018, any Applicant whose Application has not been considered for Allotment, due to failure on the part of any SCSB, shall have the option to seek redressal of the same by the concerned SCSB within three months of the date of listing of the Equity Shares. In terms of the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, as amended pursuant to SEBI circular SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, SCSBs are required to compensate the investor immediately on the receipt of complaint. Further, the post issue lead manager is required to compensate the investor for delays in grievance redressal from the date on which the grievance was received until the actual date of unblock.

Further, the Applicant shall also enclose a copy of the Acknowledgment Slip or provide the acknowledgement number received from the Designated Intermediaries in addition to the information mentioned hereinabove. All grievances relating to Applications submitted through Registered Brokers may be addressed to the Stock Exchanges with a copy to the Registrar to the Issue. The Registrar to the Issue shall obtain the required information from the SCSBs for addressing any clarifications or grievances of ASBA Applicants.

LEAD MANAGER TO THE ISSUE

CORPORATE MAKERS CAPITAL LIMITED

611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi- 110008

Telephone: 011 41411600

Email: info@corporatemakers.in

Website: www.corporatemakers.in

Investor Grievance Email: compliance@corporatemakers.in

Contact Person: Mr. Manish Kumar Singh

SEBI Registration Number: INM000013095

CIN: U65100DL1994PLC063880

REGISTRAR TO THE ISSUE

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED

D-153A, First Floor, Okhla Industrial Area,

Phase-I, New Delhi - 110020

Tel. No.: 011-40450193-197

Fax No: 011-26812683

Email: ipo@skylinerta.com

Investor Grievance Email: grievances@skylinerta.com

Website: www.skylinerta.com

SEBI Registration No.: INR000003241

Contact Person: Mr. Anuj Rana



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LEGAL ADVISOR TO THE ISSUE

Lexev Advocates & Solicitors

Address: 43/B, 88 Block, CR Park, New Delhi-110048

Tel No.: +91-8178235256

Email: Info@lexeve.in

Contact Person: Jatin Kapoor

BANKERS TO THE ISSUE / REFUND BANK / SPONSOR BANK

AXIS BANK LIMITED

Address: K 1998 C.R Park, South Delhi, New Delhi- 110019

Tel No: +9582804301

Email id: Ayan7.banerjee@axisbank.com

Contact Person: Mr. Ayan Banerjee

BANKERS TO THE COMPANY

AXIS BANK LIMITED

Address: Basement & Ground Floor SCO - 8,
Sector 16 Huda Shopping Centre Faridabad,
Haryana, Pin Code: 121002

Website: <https://www.axisbank.com>

PEER REVIEW STATUTORY AUDITORS OF OUR COMPANY

M/s. N.K. Mittal & Associates

Chartered Accountants

620, 6th Floor, Pearl Plaza,

Opp. Andheri Railway Station,

Andheri (West), Mumbai- 400 058,

Maharashtra, India

Tel No.: +91 9892640589/ +91 9892412486

Email: nkmittalandassociates@gmail.com

Contact Person: CA. N K Mittal

Firm Registration No.: 113281W

Peer Review No.: 016236 valid till 31st January, 2027

M/s. N.K. Mittal & Associates., Chartered Accountant, holds valid Peer Review Certificate Number 016236 dated 19th January, 2024 issued by Peer Review Board of the Institute of Chartered Accountants of India. The certificate is valid till 31st January, 2027.

STATEMENT OF INTER-SE ALLOCATION OF RESPONSIBILITIES

Corporate Makers Capital Limited is the sole Lead Manager to this Issue and all the responsibilities relating to co-ordination and other activities in relation to the Issue shall be performed by them and hence a statement of inter-se allocation of responsibilities is not required.

SELF-CERTIFIED SYNDICATE BANKS (“SCSBs”)

The list of banks that have been notified by SEBI to act as SCSBs for the ASBA process is provided on <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35> . Details relating to designated branches of SCSBs collecting the ASBA application forms are available at the above-mentioned link.

The list of banks that have been notified by SEBI to act as SCSBs for the UPI process provided on <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40> .



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The list of Branches of the SCSBs named by the respective SCSBs to receive deposits of the application forms from the designated intermediaries will be available on the website of the SEBI (www.sebi.gov.in) and it's updated from time to time.

INVESTORS BANKS OR ISSUER BANKS FOR UPI

The list of Self Certified Syndicate Banks that have been notified by SEBI to act as Investors Bank or Issuer Bank for UPI mechanism are provide on the website of SEBI on <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40> and <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43>. For details on Designated Branches of SCSBs collecting the Bid Cum Application Forms, please refer to the above-mentioned SEBI link.

REGISTERED BROKERS

In terms of SEBI circular no. CIR/CFD/14/2012 dated October 4, 2012, Applicant can submit Application Form for the Issue using the stock brokers network of the Stock Exchanges, i.e., through the Registered Brokers at the Brokers Centres.

The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the website of the SEBI (www.sebi.gov.in), and updated from time to time. For details on Registered Brokers, please refer <http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes>.

REGISTRAR TO THE ISSUE AND SHARE TRANSFER AGENTS ("RTA")

In terms of SEBI circular no. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015, the list of the RTAs eligible to accept Applications forms at the Designated RTA Locations, including details such as address, telephone number and e-mail address, are provided on the website of the SEBI (www.sebi.gov.in), and updated from time to time. For details on RTA, please refer <http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes>.

COLLECTING DEPOSITORY PARTICIPANTS ("CDP")

In terms of SEBI circular no. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015, the list of the CDPs eligible to accept Application Forms at the Designated CDP Locations, including details such as name and contact details, are provided on the website of Stock Exchange. The list of branches of the SCSBs named by the respective SCSBs to receive deposits of the Application Forms from the Designated Intermediaries will be available on the website of the SEBI (www.sebi.gov.in) and updated from time to time.

CREDIT RATING

This being an Issue of Equity Shares, credit rating is not required.

IPO GRADING

Since the Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations, there is no requirement of appointing an IPO Grading agency.

TRUSTEE

As the issue is of Equity Shares, the appointment of trustees is not required



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DEBENTURE TRUSTEES

Since this is not a debenture issue, appointment of debenture trustee is not required.

MONITORING AGENCY

Since our issue size does not exceed Fifty crore rupees, we are not required to appoint monitoring agency for monitoring the utilization of Net Proceeds in accordance with Regulation 262(1) of SEBI ICDR Regulations. Our Company has not appointed any monitoring agency for this Issue. However, as per Section 177 of the Companies Act, 2013, the Audit Committee of our Company, would be monitoring the utilization of the proceeds of the Issue.

FILING OF THE PROSPECTUS

Pursuant to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2022, Draft Prospectus shall not be submitted to SEBI, however, soft copy of the Prospectus shall be submitted to SEBI pursuant to SEBI Circular Number SEBI/HO/CFD/DIL1/CIR/P/2018/011 dated January 19, 2018, through SEBI Intermediary Portal at <https://siportal.sebi.gov.in>. SEBI will not issue any observation on the offer document in term of Regulation 246(2) of the SEBI ICDR Regulations. A copy of the Prospectus along with the material contracts and documents referred elsewhere in the Prospectus required to be filed under Section 26 of the Companies Act, 2013 will be delivered to the Registrar of Companies, Delhi, situated at 4th Floor, IFCI Tower, 61, Nehru Place, New Delhi - 110019, India at least (3) three working days prior from the date of opening of the Issue.

APPRAISING ENTITY

No appraising entity has been appointed in respect of any objects of this Issue.

TYPE OF ISSUE

The present issue is considered to be 100% Fixed Price Issue.

GREEN SHOE OPTION

No green shoe option is contemplated under the Issue.

EXPERT OPINION

Except as stated below, our Company has not obtained any expert opinions:

Our Company has received written consent from the Statutory Auditor & Peer Reviewed Auditor, M/s. N.K. Mittal & Associates., Chartered Accountants, to include their name in respect of the reports on the Restated Financial Statements dated 11th September, 2025 for the financial years ended March 31, 2025, 2024 and 2023 and the Statement of Possible Tax Benefits dated 12th September, 2025 issued by them and included in this Prospectus, as required under section 26(1)(a)(v) of the Companies Act, 2013 in this Prospectus and as “Expert” as defined under section 2(38) of the Companies Act, 2013 and such consent has not been withdrawn as on the date of this Prospectus.

However, the term “expert” shall not be construed to mean an “expert” as defined under the U.S. Securities Act.

CHANGES IN AUDITORS

Except as mentioned below, there has been no change in the Statutory Auditors of our Company during the last 3 financial years:



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Name of the Auditor	Nafisa Praveen & Co.	Sharma & Sharma Co.	N.K. Mittal & Associates
FRN No	037860N	009462N	113281W
Peer Review No.	Not available	-	016236
Date of Appointment	01 st October 2020	19 th July 2023	10 th February 2024
Date of Resignation	21 st June 2023	30 th January ,2024	Not Applicable
Email ID	canafisa@gmail.com	sharmasharmaca@gmail.com	nkmittalandassociates@gmail.com
Address	92/2 Patparganj Village, Mayur Vihar Phase-1, Delhi-110091	Off.: 211, Priyanka Tower, Near Fun Cinemas Moti Nagar, New Delhi-110015	Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai- 400 058, Maharashtra, India
Reason for Change	Resigned due to pre-occupation	Resigned due to pre-occupation	Not Applicable

UNDERWRITING AGREEMENT

Our Company and Lead Manager to the Issue hereby confirm that the Issue is 100% Underwritten. The Underwriting agreement is dated 16th September, 2025. Pursuant to the terms of the Underwriting Agreement, the obligations of the Underwriters are several and are subject to certain conditions specified therein. The Underwriters have indicated their intention to underwrite the following number of specified securities being offered through this Issue:

Details of the Underwriter	No. of Equity Shares Underwritten*	Amount Underwritten	% of total Issue size Underwritten
CORPORATE MAKERS CAPITAL LIMITED 611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi- 110008 Telephone: 011 41411600 Email: info@corporatemakers.in Website: www.corporatemakers.in Investor Grievance Email: info@corporatemakers.in Contact Person: Mr. Manish Kumar Singh SEBI Registration Number: INM000013095 CIN: U65100DL1994PLC063880	3,89,760	335.19	15.00%
PRABHAT FINANCIAL SERVICES LIMITED Registered office: A 205, Navjeevan Complex, 29, Station Road, Jaipur, Rajasthan, India-302006 Tel No.: 0141-4162029 Email: pfsindia@hotmail.com Website: www.pfsindia.co.in Contact person: Mr. Prakash Kabra SEBI Registration No: INZ000169433 CIN: U67190RJ1995PLC098861	22,08,640	1,899.43	85.00%



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Details of the Underwriter	No. of Equity Shares Underwritten*	Amount Underwritten	% of total Issue size Underwritten
Total	25,98,400	2,234.62	100.00%

**Includes up to 1,31,200 Equity Shares of the Market Maker Reservation Portion which are to be subscribed by the Market Maker in order to claim compliance with the requirements of Regulation 261 of the SEBI ICDR Regulations, as amended.*

In accordance with Regulation 260(2) of the SEBI ICDR Regulations, this Issue has been 100% underwritten and shall not restrict to the minimum subscription level. Our Company shall ensure that the Lead Manager to the Issue have underwritten at least 15% of the total Issue Size.

In the opinion of the Board of our Directors of our company, the resources of the Underwriter(s) are sufficient to enable them to discharge their respective underwriting obligations in full. The Underwriter is registered with SEBI under Section 12(1) of the SEBI Act or registered as brokers with the Stock Exchange(s).

MARKET MAKER

Our Company and the Lead Manager have entered into an agreement dated 16th September, 2025 with the following Market Maker to fulfil the obligations of Market Making:

DETAILS OF THE MARKET MAKING AGREEMENT

In accordance with Regulation 261 of the SEBI ICDR Regulations, we have entered into an agreement with the Lead Manager and the Market Maker (duly registered with SME Platform of BSE to fulfil the obligations of Market Making) dated 16th September, 2025 to ensure compulsory Market Making for a minimum period of three years from the date of listing of equity shares offered in this Issue.

PRABHAT FINANCIAL SERVICES LIMITED

Registered office: A 205, Navjeevan Complex, 29, Station Road, Jaipur, Rajasthan, India-302006

Tel No.: 0141-4162029

Email: pfslindia@hotmail.com

Website: www.pfslindia.co.in

Contact person: Mr. Prakash Kabra

SEBI Registration No: INZ000169433

CIN: U67190RJ1995PLC098861

Prabhat Financial Services Limited, registered with SME Platform of BSE will act as the Market Maker and has agreed to receive or deliver of the specified securities in the market making process for a period of three years from the date of listing of our Equity Shares or for a period as may be notified by any amendment to SEBI ICDR Regulations.

The Market Maker shall fulfil the applicable obligations and conditions as specified in the SEBI ICDR Regulations, as amended from time to time and the circulars issued by BSE and SEBI in this matter from time to time.

Following is a summary of the key details pertaining to the Market Making arrangement:

1. The Market Maker(s) (individually or jointly) shall be required to provide a 2-way quote for 75% of the time in a day. The same shall be monitored by the stock exchange. Further, the Market Maker(s) shall inform the exchange in advance for each and every black out period when the quotes are not being issued by the Market Maker(s).



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2. The minimum depth of the quote shall be Rs. 1,00,000. However, the investors with holdings of value less than Rs. 1,00,000 shall be allowed to Issue their holding to the Market Maker(s) (individually or jointly) in that scrip provided that he/she sells his/her entire holding in that scrip in one lot along with a declaration to the effect to the selling broker.
3. After a period of three (3) months from the market making period, the market maker would be exempted to provide quote if the Shares of market maker in our Company reaches to 25% (Including the 5% of Equity Shares of the Issue). Any Equity Shares allotted to Market Maker under this Issue over and above 25% of Equity Shares would not be taken in to consideration of computing the threshold of 25%. As soon as the Shares of market maker in our Company reduce to 24%, the market maker will resume providing 2-way quotes.
4. There shall be no exemption / threshold on downside. However, in the event the market maker exhausts his inventory through market making process, the concerned stock exchange may intimate the same to SEBI after due verification.
5. Execution of the order at the quoted price and quantity must be guaranteed by the Market Maker, for the quotes given by him.
6. There would not be more than five Market Makers for a script at any point of time and the Market Makers may compete with other Market Makers for better quotes to the investors. At this stage, Prabhat Financial Services Limited is acting as the sole Market Maker.
7. The shares of the Company will be traded in continuous trading session from the time and day the company gets listed at SME Platform of BSE Limited and Market Maker will remain present as per the guidelines mentioned under the BSE Limited and SEBI circulars.
8. There will be special circumstances under which the Market Maker may be allowed to withdraw temporarily / fully from the market – for instance due to system problems, any other problems. All controllable reasons require prior approval from the Exchange, while force-majeure will be applicable for non-controllable reasons. The decision of the Exchange for deciding controllable and non-controllable reasons would be final.
9. The Market Maker shall have the right to terminate said arrangement by giving a three-month notice or on mutually acceptable terms to the Merchant Banker, who shall then be responsible to appoint a replacement Market Maker.
10. In case of termination of the Market Making agreement prior to the completion of the compulsory Market Making period, it shall be the responsibility of the Lead Manager to arrange for another Market Maker in replacement during the term of the notice period being served by the Market Maker but prior to the date of releasing the existing Market Maker from its duties in order to ensure compliance with the requirements of regulation 261 of the SEBI (ICDR) Regulations, 2018. Further our Company and the Lead Manager reserve the right to appoint other Market Makers either as a replacement of the current Market Maker or as an additional Market Maker subject to the total number of Designated Market Makers does not exceed five or as specified by the relevant laws and regulations applicable at that particular point of time. The Market Making Agreement is available for inspection at our registered office from 11.00 a.m. to 5.00 p.m. on working days.
11. SME Platform of BSE Limited will have all margins which are applicable on the BSE Limited Main Board viz., Mark-to-Market, Value-At-Risk (VAR) Margin, Extreme Loss Margin, Special Margins and Base Minimum Capital etc. BSE Limited can impose any other margins as deemed necessary from time-to-time.
12. SME Platform of BSE Limited will monitor the obligations on a real time basis and punitive action will be initiated for any exceptions and / or non-compliances. Penalties / fines may be

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imposed by the Exchange on the Market Maker, in case he is not able to provide the desired liquidity in a particular security as per the specified guidelines. These penalties / fines will be set by the Exchange from time to time. The Exchange will impose a penalty on the Market Maker in case he is not present in the market (offering two-way quotes) for at least 75% of the time. The nature of the penalty will be monetary as well as suspension in market making activities / trading membership.

13. The Department of Surveillance and Supervision of the Exchange would decide and publish the penalties / fines / suspension for any type of misconduct/ manipulation/ other irregularities by the Market Maker from time to time.
14. Price Band and Spreads: SEBI Circular bearing reference no: CIR/MRD/DP/ 02/2012 dated January 20, 2012, has laid down that for Issue size up to Rs. 250 crores, the applicable price bands for the first day shall be:
15. In case equilibrium price is discovered in the Call Auction, the price band in the normal trading session shall be 5% of the equilibrium price.
16. Additionally, the trading shall take place in TFT segment for first 10 days from commencement of trading.

The following spread will be applicable on the SME Platform of BSE Limited.

Sr. No.	Market Price Slab (in Rs.)	Proposed Spread (in % to sale price)
1.	Up to 50	9
2.	50 to 75	8
3.	75 to 100	6
4.	Above 100	5

17. Pursuant to SEBI Circular number CIR/MRD/DSA/31/2012 dated November 27, 2012, limits on the upper side for Market Maker during market making process has been made applicable, based on the issue size and as follows:

Issue Size	Buy quote exemption threshold (Including initial inventory of 5% of the Issue Size)	Re-Entry threshold for buy quote (Including mandatory initial inventory of 5% of the Issue Size)
Up to Rs.20 Crore	25%	24%
Rs.20 Crore to Rs.50 Crore	20%	19%
Rs.50 Crore to Rs.80 Crore	15%	14%
Above Rs.80 Crore	12%	11%

18. The Market Making arrangement, trading and other related aspects including all those specified above shall be subject to the applicable provisions of law and / or norms issued by SEBI/ BSE from time to time.

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CAPITAL STRUCTURE

The Equity Share capital of our Company, as on the date of this Prospectus and after giving effect to this Issue, is set forth below:

(Rs. in lakhs except share data)

Sr. No.	Particulars	Aggregate Value at Face Value	Aggregate Value at Issue Price ⁽³⁾
A.	Authorized Share Capital		
	87,50,000 Equity Shares of face value of Rs.10/- each	875.00	-
B.	Issued, Subscribed and Paid-Up Equity Capital before the Issue		
	52,63,879 Equity Shares of face value of Rs.10/- each	526.39	-
C.	Present Issue in Terms of this Prospectus		
	Upto 25,98,400 Equity Shares of Rs.10/- each for cash at a price of Rs. 86.00 per share ⁽¹⁾	Upto 259.84	2,234.62
	<i>Which Comprises:</i>		
	Upto 1,31,200 Equity Shares of face value of Rs.10/- each at a price of Rs. 86.00 per Equity Share reserved as Market Maker Portion	13.12	112.83
	Net Issue to Public of upto 24,67,200 Equity Shares of Rs.10/- each at a price of Rs. 86.00 per Equity Share to the Public	246.72	2,121.79
	<i>Of which</i> ⁽²⁾		
	Allocation to Individual Investors of 12,33,600 Equity Shares	123.36	1,060.90
	Allocation to other than Individual Investors of up to 12,33,600 Equity Shares	123.36	1,060.90
D.	Paid-up Equity Capital after the Issue		
	Upto 78,62,279 Equity Shares of face value of Rs.10/- each	786.23	-
E.	Securities Premium Account		
	Before the Issue	Nil	
	After the Issue	1,974.78	

(1) The present Issue has been authorized by our Board pursuant to a resolution passed at its meeting held on 19th August, 2025 and by our Shareholders pursuant to a Special Resolution passed at the Extra-Ordinary General meeting held on 11th September, 2025.

(2) Allocation to all categories shall be made on a proportionate basis subject to valid Applications received at or above the Issue Size. Under subscription, if any, in any of the categories, would be allowed to be met with spill-over from any of the other categories or a combination of categories at the discretion of our Company in consultation with the Lead Manager and Designated Stock Exchange. Such inter-se spill over, if any, would be affected in accordance with applicable laws, rules, regulations and guidelines.

(3) subject to finalization of basis of allotment

CLASS OF SHARES

As on the date of Prospectus, our Company has only one class of share capital i.e., Equity Shares of Rs.10/- each. All Equity Shares issued are fully paid-up. Our Company has no outstanding convertible instruments as on the date of this Prospectus.

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NOTES TO THE CAPITAL STRUCTURE

1. Changes in Authorized Share Capital

Since incorporation, the capital structure of our Company has been altered in the following manner:

Sr. No	Particulars of Increase	Date of Shareholders meeting	AGM/ EGM
a)	*Increased from Rs. 5,00,000 divided into 50,000 Equity Shares of Rs.10/- each to Rs. 2,00,00,000 divided into 20,00,000 Equity Shares of Rs.10/- each.	March 23, 2013	EGM
b)	Increased from Rs. 2,00,00,000 divided into 20,00,000 Equity Shares of Rs.10/- each to Rs. 2,50,00,000 divided into 25,00,000 Equity Shares of Rs.10/- each.	August 12, 2016	EGM
c)	Increased from Rs. 2,50,00,000 divided into 25,00,000 Equity Shares of Rs.10/- each to Rs. 7,25,00,000 divided into 72,50,000 Equity Shares of Rs.10/- each.	June 10, 2023	EGM
d)	Increased from Rs. 7,25,00,000 divided into 72,50,000 Equity Shares of Rs.10/- each to Rs. 8,75,00,000 divided into 87,50,000 Equity Shares of Rs.10/- each.	May 02, 2024	EGM

* Initial authorized share capital of Rs. 5,00,000 divided into 50,000 Equity Shares of Rs.10/- each.

2. Equity Share Capital History of our Company

The following table sets forth details of the history of the Equity Share capital of our Company:

Date of Allotment	No. of Equity Shares allotted	Face Value (Rs.)	Issue Price (Rs.)	Nature of Consideration	Nature of Allotment	Cumulative No. of Equity Shares	Cumulative Paid-Up Equity Shares Capital (Rs.)	Cumulative Share Premium (Rs. in lakhs)
Upon Incorporation	10,000	10/-	10/-	Cash	Subscription to MOA ⁽ⁱ⁾	10,000	1,00,000	Nil
January 31, 2014	12,00,000	10/-	10/-	Other than cash	Allotment pursuant to the acquisition of M/s. Om Industries ⁽ⁱⁱ⁾	12,10,000	1,21,00,000	Nil
March 30, 2014	7,90,000	10/-	10/-	Cash	Right Issue (Ratio 7:10) ⁽ⁱⁱⁱ⁾	20,00,000	2,00,00,000	Nil
October 30, 2023	1,93,283	10/-	30/-	Other than Cash	Conversion of Loan ^(iv)	21,93,283	2,19,32,830	38.66
November 14, 2023	30,70,596	10/-	NA	Other than Cash	Bonus Issue (Ratio 7:5) ^(v)	52,63,879	5,26,38,790	Nil

M/s N.K Mittal & Associates, Chartered Accountants has certified vide certificate dated 25.06.2025 having UDIN-25046785BMIH5313 has confirmed the Capital build-up of Company since incorporation.

Notes:

- (i) Initial Subscribers to the Memorandum of Association subscribed 10,000 Equity Shares of Face Value of Rs. 10/- each, details of which are given below:

Sr No	Name	No of Equity Shares
1.	Mr. Manish Sharma	5,000
2.	Mrs. Seema Sharma	5,000
	Total	10,000

- (ii) Allotment of 12,00,000 Equity Shares of Face Value of Rs.10/- each fully paid up pursuant to Acquisition of a proprietary businesses, details of which are given below:

Sr No	Name	No of Equity Shares
1.	Mr. Manish Sharma	12,00,000
	Total	12,00,000

- (iii) Allotment of 7,90,000 Equity Shares of Face Value of Rs.10/- each fully paid up, details of which are given below:

Sr No	Name	No of Equity Shares
1.	Mr. Manish Sharma	7,90,000
	Total	7,90,000

- (iv) Allotment of 1,93,283 Equity Shares of Face Value of Rs.10/- each fully paid up, details of which are given below:

Sr No	Name	No of Equity Shares
1.	M/s Upvastra Clothing Private Limited	1,93,283
	Total	1,93,283

- (v) Bonus Issue of 30,70,596 Equity Shares of Face Value of Rs. 10/- each fully paid up in the ratio of 7 (Seven) Equity Shares for every 5 (Five) equity shares held by shareholders, as per the details mentioned below:

Sr No	Name	No of Equity Shares
1.	Mr. Manish Sharma	27,92,300
2.	Mrs. Seema Sharma	7,000
3.	Ms. Gargi Pathak	140
4.	Mr. Shyam Sunder Parwa	140
5.	Mr. Sandeep	140
6.	Mr. Sonu Giri	140
7.	Mr. Prakash Mishra	140
8.	M/s Upvastra Clothing Private Limited	2,70,596
	Total	30,70,596

All the above-mentioned shares are fully paid up since the date of allotment.

3. Except as disclosed below, we have not issued any Equity Shares for consideration other than cash, at any point of time since Incorporation:

Date of Allotment	No. of Equity Shares	Face Value (Rs.)	Issue Price (Rs.)	Reasons of Allotment	Benefits accrued to company	Allottees	No. of Shares Allotted
January 31, 2014	12,00,000	10/-	10/-	Acquisition of proprietary business	Expansion of Business operations	Mr. Manish Sharma	12,00,000



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Date of Allotment	No. of Equity Shares	Face Value (Rs.)	Issue Price (Rs.)	Reasons of Allotment	Benefits accrued to company	Allottees	No. of Shares Allotted
October 30, 2023	1,93,283	10/-	30/-	Conversion of Loan	Utilisation towards Working Capital*	M/s Upvastra Clothing Private Limited	1,93,283
November 14, 2023	30,70,596	10/-	-	Bonus in the ratio of 7:5 i.e., 7 Equity Share for every 5 Equity Shares held	Capitalisation of Reserves	Mr. Manish Sharma	27,92,300
						Mrs. Seema Sharma	7,000
						Ms. Gargi Pathak	140
						Mr. Shyam Sunder Parwa	140
						Mr. Sandeep	140
						Mr. Sonu Giri	140
						Mr. Prakash Mishra	140
						Upvastra Clothing Private Limited	2,70,596

4. No equity shares have been allotted in terms of any scheme approved under sections 230-234 of the Companies Act, 2013.
5. Our Company has not issued any shares pursuant to an Employee Stock Option Scheme/ Employee Stock Purchase Scheme for our employees.
6. We have not re-valued our assets since inception and have not issued any equity shares (including bonus shares) by capitalizing any revaluation reserves.
7. We have not issued any Equity Shares at price below issue price within last one year from the date of this Prospectus.
8. The shareholding pattern of our Company before the issue as per Regulation 31 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given here below:

Sr. No.	Particular	Yes/No	Promoter and Promoter Group	Public shareholder	Non-Promoter-Non Public
1	Whether the Company has issued any partly paid-up shares?	No	No	No	No
2	Whether the Company has issued any Convertible Securities?	No	No	No	No
3	Whether the Company has issued any Warrants?	No	No	No	No
4	Whether the Company has any shares against which depository receipts are issued?	No	No	No	No
5	Whether the Company has any shares in locked-in?*	No	No	No	No

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Sr. No.	Particular	Yes/No	Promoter and Promoter Group	Public shareholder	Non-Promoter-Non Public
6	Whether any shares held by promoters are pledge or otherwise encumbered?	No	No	No	No
7	Whether company has equity shares with differential voting rights?	No	No	No	No

** All Pre-IPO Equity Shares of our Company will be locked in as mentioned above prior to listing of shares on SME Platform of BSE. Our Company shall file the shareholding pattern in the form prescribed under Regulation 31 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, one day prior to the Listing of the Equity Shares. The Shareholding Pattern will be uploaded on the Website of the BSE Limited before commencement of trading of such Equity Shares.*

9. Shareholding Pattern of our Company

The table below presents the current shareholding pattern of our Company as per Regulation 31 of SEBI LODR Regulations as on the date of this Prospectus:

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Category (I)	Category of Shareholder (II)	No. of Shareholders. (III)	No of fully paid up equity shares held. (IV)	No of partly paid up equity shares held. (V)	No. of shares underlying Depository Receipts (VI)	Total No of Shares held (VII = IV + V + VI)	Shareholding as a % of total No. of Shares (calculated as per SCRR,1957 (As a % of (A + B + C2) (VIII)	Number of Voting Rights held in each Class of securities (IX)				No of underlying outstanding convertible securities (incl. Warrants) (X)	Shareholding as a % assuming full convertible securities (as a % of diluted share capital (As a % of (A + B + C2) (XI=VII +X)	Number of Locked in shares (XII)		No. of shares Pledged Or Otherwise Encumbered (XIII)		No. of Equity shares held in Demat Form (XIV)
								Class X	Class Y	Total	Total as % of (A+B+C)			Nos of shares held (a)	As % of total number of shares held (b)	Nos of shares held (a)	As % of total number of shares held (b)	
I.	II.	III.	IV.	V.	VI.	VII.	VIII.	IX.				X.	XI.	XII.		XIII.		XIV.
A.	Promoter & Promoter Group	2	46,58,800	-	-	46,58,800	88.51%	46,58,800		46,58,800	88.51	-	88.51	-	-	-	-	46,58,800
B.	Public	45	6,05,079	-	-	6,05,079	11.49%	6,05,079	-	6,05,079	11.49	-	11.49	-	-	-	-	6,05,079
C.	Non-Promoter Non-Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D 1	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D 2	Shares held by Employee Trusts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	47	52,63,879	-	-	52,63,879	100%	52,63,879	-	52,63,879	100.00%	-	100%	-	-	-	-	52,63,879

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Note:

- The term “Encumbrance” has the same meaning as assigned under regulation 28(3) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
- As on date of this Prospectus, 1 Equity share holds 1 vote.
- As on date, we have only one class of Equity Shares of face value of Rs.10/- each.
- In terms of regulation 230(1)(d) of SEBI ICDR Regulation 2018, all specified securities held by promoters are dematerialized.

10. Set forth below is a list of Shareholders holding 1% or more of the paid-up Share Capital of our Company as on the date of this Prospectus:

Sr.No.	Name of the Shareholder	Number of Equity shares (Face value of Rs.10/- each)	Percentage of the pre-Issue Equity Share Capital (%)
1.	Mr. Manish Sharma	4,64,800	88.28%
2.	Mr. Rohit Kumar	60,000	1.14%
3.	Mr. Nishit Goel	70,000	1.33%
4.	Mr. Rahul Kumar	80,000	1.52%
	Total	47,86,800	90.94%

11. Set forth below is a list of Shareholders holding 1% or more of the paid-up Share Capital of our Company two years prior to this Prospectus:

Sr. No.	Name of the Shareholder	Number of Equity shares (Face value of Rs.10/- each)	Percentage of the pre-Issue Equity Share Capital (%)
	Mr. Manish Sharma	19,94,500	37.89%
	Total	19,94,500	37.89%

12. Set forth below is a list of Shareholders holding 1% or more of the paid-up Share Capital of our Company one year prior to the date of this Prospectus:

Sr. No.	Name of the Shareholder	Number of Equity shares (Face value of Rs.10/- each)	Percentage of the pre-Issue Equity Share Capital (%)
1.	Mr. Manish Sharma	19,94,500	37.89%
2.	Mr. Nishit Goel	70,000	1.33%
	Total	19,94,500	37.89%

13. Set forth below is a list of Shareholders holding 1% or more of the paid-up Share Capital of our Company as of 10 (Ten) days prior to the date of this Prospectus:

Sr. No.	Name of the Shareholder	Number of Equity shares (Face value of Rs.10/- each)	Percentage of the pre-Issue Equity Share Capital (%)
1.	Mr. Manish Sharma	46,46,800	88.28%
2.	Mr. Rohit Kumar	60,000	1.14%
3.	Mr. Nishit Goel	70,000	1.33%
4.	Mr. Rahul Kumar	80,000	1.52%
	Total	48,56,800	90.94%

14. Our Company has not made any public issue (including any rights issue to the public) since its incorporation.

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15. Our Company does not have any intention or proposal to alter our capital structure within a period of six (6) months from the date of opening of the Issue by way of split/consolidation of the denomination of Equity Shares or further issue of Equity Shares (including issue of securities convertible into exchangeable, directly or indirectly, for our Equity Shares) whether preferential or bonus, rights, further public issue or qualified institutions placement or otherwise, except that if our Company may further issue Equity Shares (including issue of securities convertible into Equity Shares) whether preferential or otherwise after the date of the listing of equity shares to finance an acquisition, merger or joint venture or for regulatory compliance or such other scheme of arrangement or any other purpose as the Board may deem fit, if an opportunity of such nature is determined by its Board of Directors to be in the interest of our Company.

Shareholding of our Promoters

16. As on the date of this Prospectus, our Promoters holds 88.51% of the pre-issued, subscribed and paid-up Equity Share Capital of our Company.

Pre-Issue and Post-Issue Shareholding of our Promoters and Promoter Group:

Category of Promoters	Pre-Issue		Post-Issue	
	No. of Shares	% of Pre-Issue Capital	No. of Shares	% of Post- Issue Capital
Promoters				
Mr. Manish Sharma	46,46,800	88.28%	46,46,800	59.10%
Mrs. Seema Sharma	12,000	0.23%	12,000	0.15%
Promoter Group				
-	-	-	-	-
Total	46,58,800	88.51%	46,58,800	59.26%

17. Build-up of the shareholding of our Promoters in our Company since incorporation:

MR. MANISH SHARMA

Date of Allotment / Transfer	Nature of Issue / Transaction	Nature of Consideration	No. of Equity Shares	Cumulative No. of Equity Shares	FV (Rs.)	Acquisition / Transfer Price	% of Pre-Issue Equity Share Capital	% of Post Issue Equity Share Capital
Upon Incorporation	Subscription to MOA	Cash	5,000	5,000	10/-	10/-	0.09%	0.06%
31 st January 2014	Further allotment on acquisition of proprietary business	Other than Cash	12,00,000	12,05,000	10/-	10/-	22.80%	15.26%
30 th March 2014	Right Issue	Cash	7,90,000	19,95,000	10/-	10/-	15.01%	10.05%
10 June, 2023	Transfer of shares	Cash	500	19,94,500	10/-	10/-	0.01%	0.01%



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Date of Allotment / Transfer	Nature of Issue / Transaction	Nature of Consideration	No. of Equity Shares	Cumulative No. of Equity Shares	FV (Rs.)	Acquisition / Transfer Price	% of Pre-Issue Equity Share Capital	% of Post Issue Equity Share Capital
14 th November, 2023	Bonus Issue In the ratio of 7:5	Other than cash	27,92,300	47,86,800	10/-	Nil	53.05%	35.52%
16 th May, 2025	Transfer of shares	Cash	1,40,000	46,46,800	10/-	30/-	2.66%	1.78
	Total		46,46,800				88.28%	59.10%

Note: None of the Shares has been pledged by our Promoter.

*M/s N.K Mittal & Associates, Chartered Accountants vide their certificate dated 25.06.2025 having UDIN-25046785BMIHZ01337 has certified the Capital Build-up of Mr. Manish Sharma.

MRS. SEEMA SHARMA

Date of Allotment / Transfer	Nature of Issue / Transaction	Nature of Consideration	No. of Equity Shares	Cumulative No. of Equity Shares	FV (Rs.)	Acquisition / Transfer Price	% of Pre-Issue Equity Share Capital	% of Post Issue Equity Share Capital
Upon Incorporation	Subscription to MOA	Cash	5,000	5,000	10/-	10/-	0.09%	0.06%
14 th November, 2023	Bonus Issue In the ratio of 7:5	Other than cash	7,000	12,000	10/-	Nil	0.13%	0.09%
	Total		12,000				0.23%	0.15%

Note: None of the Shares has been pledged by our Promoter.

*M/s N.K Mittal & Associates, Chartered Accountants vide their certificate dated 25.06.2025 having UDIN-25046785BMIHZ01337 has certified the Capital Build-up of Mrs. Seema Sharma.

18. The average cost of acquisition of Equity Shares by our Promoters is set forth in the table below:

S. No.	Name of the Promoter	No of Equity Shares held	Average cost of Acquisition (in Rs.)*
1.	Mr. Manish Sharma	46,46,800	3.39
2.	Mrs. Seema Sharma	12,000	4.17

*M/s N.K Mittal & Associates, Chartered Accountants vide their certificate dated 25.06.2025 having UDIN-25046785BMIHZ01337 has certified the Average cost of acquisition of Equity shares by our promoters

19. Except as mentioned below, no Equity Shares were acquired/ purchased/ sold by the Promoters and Promoter Group, Directors and their immediate relatives within six months immediately preceding the date of filing of this Prospectus.

S. No.	Name of the Promoter/ Promoter Group/Director	Name of the Transferee	No of Equity Shares sold
1.	Mr. Manish Sharma	Mr. Rohit Kumar	60,000
2.	Mr. Manish Sharma	Mr. Rahul Kumar	80000



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20. None of our Directors or Key Managerial Personnel or Senior Management hold any Equity Shares other than as set out below:

Name	Designation	No. of Equity Shares held
Mr. Manish Sharma	Chairperson and Managing Director	46,46,800
Mrs. Seema Sharma	Executive Director	12,000

21. None of our Promoters, Promoter Group, Directors and their relatives has entered into any financing arrangement or financed the purchase of the Equity Shares of our Company by any other person during the period of six months immediately preceding the date of filing of the Prospectus.

22. Promoter's Contribution and Lock-in details

Details of Promoter's Contribution locked-in for three (3) years

Pursuant to Regulation 236 and 238 of SEBI (ICDR) Regulations, 2018, an aggregate of 20% of the post issue capital held by our Promoter shall be considered as Promoter's Contribution ("Promoter's Contribution") and shall be locked-in for a period of three years from the date of allotment of Equity shares issued pursuant to this Issue. The lock in of Promoter's Contribution would be created as per applicable law and procedure and details of the same shall also be provided to the Stock Exchange before listing of the Equity Shares.

As on the date of this Prospectus, our Promoters hold 46,58,800 Equity Shares constituting 88.51% of the Pre-Issued, subscribed and paid-up Equity Share Capital of our Company, which are eligible for the Promoters' contribution.

Name of the Promoters	Date of allotment of the Equity shares	Nature of transactions	Face Value (In Rs.)	Issue/ Acquisition/ Transfer Price (In Rs.)	No. of Equity Shares locked-in	% of Post-Issue Shareholding	Period for which Equity Shares are subject to Lock-In*^
Manish Sharma	November 11, 2023	Bonus Issue	10	-	15,80,000	20.10%	3 years

[^]M/s N.K Mittal & Associates, Chartered Accountants vide their certificate dated 25.06.2025 having UDIN-25046785BBIHZN1309 has confirmed the Minimum Promoter Contribution by the promoters is made from promoter's owned funds and not borrowed from any other source.

Our Promoters, Mr. Manish Sharma has given written consent to include 15,80,000 Equity Shares held by them and subscribed by them as part of Promoters Contribution constituting 20.10% of the post issue Equity Shares of our Company. Further, they have agreed not to sell or transfer or pledge or otherwise dispose of in any manner, the Promoters contribution, for a period of three years from the date of allotment in the Issue as specified above.

The minimum Promoter's contribution has been brought in to the extent of not less than the specified minimum lot and from persons defined as "Promoter" under the SEBI (ICDR) Regulations. All Equity Shares, which are being locked in are not ineligible for computation of Minimum Promoters Contribution as per Regulation 237 of the SEBI (ICDR) Regulations and are being locked in for 3 years as per Regulation 238(a) of the SEBI (ICDR) Regulations i.e. for a period of three years from the date of allotment of Equity Shares in this issue.

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The entire pre-issue shareholding of the Promoters and Promoter Group, other than the Minimum Promoters contribution which is locked in for three years, shall be locked in for a period of one year from the date of allotment in this Issue.

As per Regulation 238 of the SEBI (ICDR) (Amendment) Regulations, 2025, The Promoters' holding in excess of minimum Promoters' contribution shall be locked-in as follow:

- (i) fifty percent. of Promoters' holding in excess of minimum Promoters' contribution shall be locked in for a period of two years from the date of allotment in the initial public offer; and
- (ii) remaining fifty percent of Promoters' holding in excess of minimum Promoters' contribution shall be locked in for a period of one year from the date of allotment in the initial public offer.

We further confirm that Minimum Promoters Contribution of 20.10% of the post issue paid-up Equity Shares Capital does not include any contribution from Alternative Investment Fund.

The Minimum Promoters Contribution has been brought into to the extent of not less than the specified minimum lot and has been contributed by the persons defined as Promoters under the SEBI (ICDR) Regulations, 2018.

The lock-in of the Minimum Promoters Contribution will be created as per applicable regulations and procedure and details of the same shall also be provided to the Stock Exchange before listing of the Equity Shares.

Details of Promoters' Contribution Locked in for One Year and Two Year

In terms of Regulation 238(b) of the SEBI (ICDR) Regulations, 2018 and SEBI (ICDR) (Amendment) Regulations, 2025, in addition to the Minimum Promoters contribution which is locked in for three years held by the promoters, as specified above, the 50% of Promoters' holding in excess of minimum Promoters' constituting 15,39,400 shall be locked in for a period of two years and remaining 50% of Promoters' holding in excess of minimum Promoters' constituting 15,39,400 Equity Shares shall be locked in for a period of one year from the date of allotment of Equity Shares in this Issue.

Name of the Promoters	Face Value (In Rs.)	No. of Equity Shares locked-in		% of Post-Issue Shareholding	Date upto which Equity Shares are subject to Lock-In*^
Mr. Manish Sharma	10	For 2 years	15,39,400	19.58	10-10-2027
		For 1 year	15,27,400	19.43	10-10-2026
Mrs. Seema Sharma	10	For 1 year	12,000	0.15	10-10-2026

Details of pre-issue equity shares held by persons other than the promoters locked-in for One Year

In terms of Regulation 239 of the SEBI (ICDR) Regulations, 2018, in addition to the Minimum Promoters contribution as per regulation 238(a) and 238(b) of the SEBI (ICDR) Regulations, 2018, the entire pre-issue equity share capital held by persons other than the promoters shall be locked in for a period of one year from the date of allotment of Equity Shares in this Issue.

In terms of Regulation 241 of the SEBI (ICDR) Regulations, 2018, the Equity Shares which are subject to lock-in shall carry inscription 'non-transferable' along with the Ratio of specified non-transferable period mentioned in the face of the security certificate. The shares which are in dematerialized form, if

any, shall be locked-in by the respective depositories. The details of lock-in of the Equity Shares shall also be provided to the Designated Stock Exchange before the listing of the Equity Shares.

All the Equity Shares held by our Promoters were fully paid-up on the respective dates of allotment of such Equity Shares. Further, none of the Equity Shares held by our Promoters are pledged.

Eligibility of Share for “Minimum Promoters Contribution in terms of clauses of Regulation 237(1) of SEBI (ICDR) Regulations, 2018

Reg. No.	Promoters Minimum Contribution Conditions	Eligibility Status of Equity Shares forming part of Promoters Contribution
237 (1)(a)(i)	Specified securities acquired during the preceding three years, if they are acquired for consideration other than cash and revaluation of assets or capitalization of intangible assets is involved in such transaction.	The minimum Promoter’s contribution does not consist of such Equity Shares. Hence Eligible.
237 (1) (a) (ii)	Specified securities acquired during the preceding three years, resulting from a bonus issue by utilization of revaluation reserves or unrealized profits of the issuer or from bonus issue against Equity Shares which are ineligible for minimum promoters’ contribution	The minimum Promoter’s contribution does not consist of such Equity Shares. Hence Eligible.
237 (1) (b)	Specified securities acquired by promoters during the preceding one year at a price lower than the price at which specified securities are being offered to public in the initial public offer	The minimum Promoter’s contribution does not consist of such Equity Shares. Hence Eligible.
237(1) (c)	Specified securities allotted to promoters during the preceding one year at a price less than the issue price, against funds brought in by them during that period, in case of an issuer formed by conversion of one or more partnership firms, where the partners of the erstwhile partnership firms are the promoters of the issuer and there is no change in the management: Provided that specified securities, allotted to promoters against capital existing in such firms for a period of more than one year on a continuous basis, shall be eligible	The minimum Promoter’s contribution does not consist of such Equity Shares. Hence Eligible.
237 (1) (d)	Specified securities pledged with any creditor.	Our Promoters have not Pledged any shares with any creditors. Accordingly, the minimum Promoter’s contribution does not consist of such Equity Shares. Hence Eligible.

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Pursuant to the SEBI ICDR amendments dated March 3, 2025, in Regulation 237(1)(b), regarding the adjustment of price per share for determining securities ineligible for minimum promoters' contribution:

In accordance with Regulation 237(1) (b), the price per share for determining securities ineligible for minimum promoters' contribution, has been determined after adjusting the same for corporate actions such as share split, bonus issue, etc. undertaken by our Company.

However, Corporate action for price determination is not applicable, as no securities were acquired in the preceding one year.

The Minimum Promoter's Contribution has been brought into to the extent of not less than the specified minimum lot and has been contributed by the persons defined as 'Promoters' under the SEBI (ICDR) Regulations, 2018. All Equity Shares that are being locked in are not ineligible for computation of Promoter's contribution in terms of Regulation 237 of the SEBI ICDR Regulations and are being locked in for 3 years as per Regulation 238(a) of the SEBI (ICDR) Regulations i.e., for a period of three years from the allotment of Equity Shares in this Issue. Equity Shares offered by the Promoter for the minimum Promoter's contribution are not subject to pledge.

Transferability of Locked-In Equity Shares:

In terms of Regulation 243 of the SEBI (ICDR) Regulations, 2018 and subject to provisions of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as applicable:

- The Equity Shares held by our Promoter and locked in as per Regulation 238 of the SEBI (ICDR) Regulations, 2018 may be transferred to another Promoters or any person of the Promoter's Group or to a new promoter(s) or persons in control of our Company, subject to continuation of lock-in for the remaining period with transferee and such transferee shall not be eligible to transfer them till the lockin period stipulated has expired.
- The Equity Shares held by persons other than promoters and locked in as per Regulation 239 of the SEBI (ICDR) Regulations, 2018 may be transferred to any other person (including Promoter and Promoters' Group) holding the equity shares which are locked-in along with the equity shares proposed to be transferred, subject to continuation of lock-in for the remaining period with transferee and such transferee shall not be eligible to transfer them till the lock- in period stipulated has expired.

Other requirements in respect of lock-in:

In terms of Regulation 243 of the SEBI (ICDR) Regulations, 2018, Equity Shares held by our Promoter and locked-in, may be transferred to any member of our Promoter Group or a new promoter, subject to continuation of lock-in applicable with the transferee for the remaining period and compliance with provisions of the SEBI (Substantial Acquisition of shares and Takeovers) Regulations, 2011.

In terms of Regulation 242(a) of the SEBI (ICDR) Regulations, the locked-in Equity Shares held by our Promoter can be pledged only with any scheduled commercial banks or public financial institutions or a systemically important non-banking finance company or a housing finance company as collateral security for loans granted by such banks or financial institutions, provided that such loans have been granted for the purpose of financing one or more of the objects of the Issue and pledge of the Equity Shares is a term of sanction of such loans.



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23. Neither the Company, nor its Promoters, Directors or the Lead Manager have entered into any buyback and/or standby arrangements for purchase of Equity Shares of the Company from any person.
24. All Equity Shares issued pursuant to the Issue shall be fully paid-up at the time of Allotment and there are no partly paid-up Equity Shares as on the date of this Prospectus. Further, since the entire money in respect of the Issue is being called on application, all the successful Applicants will be issued fully paid-up Equity Shares.
25. As on the date of this Prospectus, the Lead Manager and their respective associates (as defined under the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992) do not hold any Equity Shares of our Company. The Lead Manager and their affiliates may engage in the transactions with and perform services for our Company in the ordinary course of business or may in the future engage in commercial banking and investment banking transactions with our Company for which they may in the future receive customary compensation.
26. As on date of this Prospectus, there are no outstanding ESOP's, warrants, options or rights to convert debentures, loans or other instruments convertible into the Equity Shares, nor has the company ever allotted any equity shares pursuant to conversion of ESOPs till date. As and when, options are granted to our employees under the Employee Stock Option Scheme, our Company shall comply with the SEBI Share Based Employee Benefits Regulations, 2021.
27. Investors may note that in case of over-subscription, allotment will be on proportionate basis as detailed under "Basis of Allotment" in the chapter titled "Issue Procedure" beginning on page 243 of this Prospectus. In case of over-subscription in all categories the allocation in the Issue shall be as per the requirements of Regulation 253 (3) of SEBI ICDR Regulations, as amended from time to time.
28. An over-subscription to the extent of 10% of the Net Issue can be retained for the purpose of rounding off to the nearest integer during finalizing the allotment, subject to minimum allotment, which is the minimum application size in this Issue. Consequently, the actual allotment may go up by a maximum of 10% of the Net Issue, as a result of which, the post Issue paid up capital after the Issue would also increase by the excess amount of allotment so made. In such an event, the Equity Shares held by the Promoter and subject to lock-in shall be suitably increased; so as to ensure that 20% of the post Issue paid-up capital is locked in.
29. Subject to valid applications being received at or above the Issue Price, under subscription, if any, in any of the categories, would be allowed to be met with spill-over from any of the other categories or a combination of categories at the discretion of our Company in consultation with the Lead Manager and Designated Stock Exchange. Such inter-se spill over, if any, would be affected in accordance with applicable laws, rules, regulations and guidelines.
30. Prior to this Initial Public Offer, our Company has not made any public issue or right issue to public at large.
31. We have 47 (Forty-Seven) Shareholders as on the date of filing of the Prospectus.
32. As per RBI regulations, OCBs are not allowed to participate in this Issue.
33. Our Company has not raised any bridge loans.

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34. There shall be only one denomination of Equity Shares of our Company unless otherwise permitted by law. Our Company shall comply with disclosure and accounting norms as may be specified by SEBI from time to time.
35. No payment, direct, indirect in the nature of discount, commission, and allowance, or otherwise shall be made either by us or by our Promoter to the persons who receive allotments, if any, in this Issue.
36. Our Company shall ensure that transactions in the Equity Shares by our Promoters and our Promoter Group between the date of this Prospectus and the Issue Closing Date shall be reported to the Stock Exchange within 24 hours of such transaction.
37. Our Promoters and Promoter Group will not participate in the Issue.
38. There are no safety net arrangements for this Public Issue.
39. There are no Equity Shares against which depository receipts have been issued.
40. Other than the Equity Shares, there is no other class of securities issued by our Company.
41. This Issue is being made through Fixed Price Method.
42. In terms of Rule 19(2)(b)(i) of the Securities Contracts (Regulation) Rules, 1957, as amended, (the SCRR) the Issue is being made for at least 25% of the post-issue paid-up Equity Share capital of our Company. Further, this Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time.

SECTION V – PARTICULARS OF THE ISSUE

OBJECTS OF THE ISSUE

The issue Comprise of a fresh Issue of up to 25,98,400 Equity Shares of our Company at an Issue Price of Rs. 86.00 per Equity Share. We intend to utilize the proceeds of the Issue to meet the following objects.

Our Company proposes to utilize the net proceeds from the Issue towards funding the following objects and achieve the benefits of listing the equity shares on the BSE SME. We believe that the listing of Equity shares will enhance our brand name and provide liquidity to the existing shareholders. Listing will also provide a public market for the Equity Shares in India.

Objects of the Fresh Issue

The net proceeds of the Issue, i.e. gross proceeds of the Issue less the issue related expenses to be borne by the Company are proposed to be utilized for the following objects:

1. To finance the Capital expenditure requirements for the purchase of Equipment/Machineries for existing manufacturing facility;
 2. To part finance the requirement of Working Capital;
 3. Repayment/pre-payment, in full or in part, of certain borrowings availed by our Company;
 4. To meet General corporate purposes;
- (Collectively referred as the "Objects")*

We believe that the listing of Equity Shares will enhance our Company's corporate image, brand name and create a public market for our Equity Shares in India.

The main objects clause of our Memorandum of Association and the objects incidental and ancillary to the main objects enables us to undertake the activities for which funds are being raised in the Issue. The existing activities of our Company are within the objects clause of our Memorandum of Association.

REQUIREMENT OF FUNDS

The details of the proceeds of the Issue are summarized below:

<i>(Rs. In Lakhs)</i>		
S.No.	Particulars	Amounts
1)	Gross Proceeds	2,234.62
2)	(Less) Issue related expenses	220.00
3)	Net Proceeds	2,014.62

UTILISATION OF NET PROCEEDS

We intend to utilise the Net Proceeds from the Issue, in the manner set below:

<i>(Rs. In Lakhs)</i>				
S. No.	Particulars	Amounts	% of Gross Proceeds	% of Net Proceeds
1.	To finance the Capital expenditure requirements for the purchase of Equipment/Machineries for existing manufacturing facility	Rs. 231.17	10.34	11.47

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S. No.	Particulars	Amounts	% of Gross Proceeds	% of Net Proceeds
2.	To part finance the requirement of Working Capital.	Rs. 850.00	38.04	42.19
3.	Repayment/pre-payment, in full or in part, of certain borrowings availed by our Company.	Rs. 600.00	26.85	29.78
4.	To meet General corporate purposes*	Rs. 333.45	14.92	16.55
	Total	Rs. 2,014.62	90.15	100.00

*The amount utilized for general corporate purposes shall not exceed 15% of the gross proceeds of the Issue or Rs. 1,000.00 Lakhs, whichever is lesser in accordance with Regulation 230(2) of the SEBI ICDR Regulation, 2018, read along with SEBI ICDR (Amendment) Regulations, 2025.

MEANS OF FINANCE

We intend to finance our Objects of the Issue through Net Issue Proceeds which are as follows:

(Rs. In Lakhs)		
S. No.	Particulars	Amounts
1.	Net Issue Proceeds	Rs. 2,014.62
	Total	Rs. 2,014.62

Schedule of implementation of Net Proceeds

Our Company proposes to deploy the Net Proceeds in the aforesaid objects as follows:

(Rs. In Lakhs)				
Sr. No.	Particulars	Amount Proposed to be Deployed from Net Proceeds	Estimated Schedule of Deployment of Net Proceeds	
			FY 2025-26	FY 2026-27
1.	To finance the Capital expenditure requirements for the purchase of Equipment/Machineries for existing manufacturing facility	Rs. 231.17	Rs. 231.17	-
2.	To part finance the requirement of Working Capital.	Rs. 850.00	Rs. 450.00	Rs. 400.00
3.	Repayment/pre-payment, in full or in part, of certain borrowings availed by our Company.	Rs. 600.00	Rs. 600.00	-
4.	To meet General corporate purposes	Rs. 333.45	Rs. 333.45	-
	Total	Rs. 2,014.62	Rs. 1,614.62	Rs. 400.00

To the extent our Company is unable to utilize any portion of the Net Proceeds towards the Objects, as per the estimated schedule of deployment specified above, Our Company shall deploy the Net Proceeds in the subsequent Financial Years towards the Objects.

We propose to meet the requirement of funds for the stated objects of the Issue from the IPO Proceeds and internal accruals. Accordingly, we confirm that we are not required to comply with the requirements under Regulation 230(1)(e) of the SEBI ICDR Regulations and Clause 9(C) of Part A of Schedule VI of the SEBI (ICDR) Regulations (which requires firm arrangements of finance through verifiable means for 75% of the stated means of finance, excluding the Issue Proceeds and existing identifiable internal accruals).

The fund requirement and deployment are based on internal management estimates and our Company's current business plan and is subject to change in light of changes in external circumstances or costs, other financial conditions, business or strategy. These estimates have not been appraised by any bank or financial institution.

Any amount, deployed by our Company out of internal accruals towards the aforementioned objects till the date of receipt of Issue Proceeds shall be recouped by our Company from the Issue Proceeds of the Issue. In case of delays in raising funds from the Issue, our company may deploy certain amounts towards any of the above-mentioned Objects through a combination of Internal Accruals or Loans (Bridge Financing) and in such case the Funds raised shall be utilized towards repayment of such Loans or recouping of Internal Accruals. However, we confirm that no bridge financing has been availed as on date, which is subject to being repaid from the Issue Proceeds.

As we operate in competitive environment, we may have to revise our expenditure and fund requirements as a result of variations in cost estimates, exchange rate fluctuations and external factors which may not be within the control of our management. This may entail rescheduling and revising the planned expenditures and fund requirements and increasing or decreasing expenditures for a particular purpose at the discretion of our management, within the objects. For further details on the risks involved in our business plans and executing our business strategies, please see the section titled "Risk Factors" beginning on page 32 of this Prospectus.

DETAILS OF THE OBJECTS:

The details of the objects of the Issue are set out below:

1. TO FINANCE THE CAPITAL EXPENDITURE REQUIREMENTS FOR THE PURCHASE OF EQUIPMENT/ MACHINERIES FOR EXISTING MANUFACTURING FACILITY

Our Company is engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots. Our manufacturing facility has accreditations such as ISO 9001:2015 for quality management systems. Our manufacturing unit, situated at a area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 has 5,280 Ton per Annum installed capacity for processing aluminium scrap. In our business furnace plays crucial role as copper rod is made from melting copper scraps in furnace. This furnace once started is maintained at higher temperature of 700 to 800 Degree throughout the production process. Our company is currently having two furnaces with the total capacity of 5,280 Tonne per annum, however, currently, our Company is utilising the capacity of one furnace and second furnace is on standby due to shortage of funds required for working capital to cater increasing demands from our customers.

Our Company is intending to scale up the business to meet the increasing demand of our customers, we would require to make our existing manufacturing facility operationalise through both the furnaces and accordingly, we would require to acquire some additional supportive Equipment and Machineries.

The proposed additional supportive Equipment and Machineries would be installed at the existing manufacturing facility situated at a area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004.

Presently, our majority of machinery operates at approximately around 60% of its installed capacity. However, in order to utilise the full capacity of the existing plant, we need some additional supportive machineries and equipments as mentioned herein below. Additionally, with a larger production scale, we can leverage economies of scale to reduce our operational cost, making our offerings more competitive. Also, the Company will be better positioned to deliver superior quality products that meet

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customer expectations, maintain tighter control over delivery schedules, and enhance both timelines and profitability.

Following are details of capacity of the manufacturing facility pre and post issue:

Particulars	Capacity Pre Capital Expenditure			Capacity Post Capital Expenditure		
	Furnace 1	Furnace 2	Total Capacity	Furnace 1	Furnace 2	Total Capacity
Installed capacity*	3600 TPY	1680 TPY	5280 TPY	3600 TPY	3600 TPY	7200 TPY

*Certified by an Independent Chartered Engineer vide its certificate dated 1st September, 2025.

Accordingly, our Company intends to make capital expenditure of upto Rs. 231.17 Lakhs towards purchase of Equipment and Machineries at our existing manufacturing facility as follows:

Particulars	Amount in Rs. Lakhs
Purchase of Equipment and Machineries	231.17
Total	231.17

Following is the summary of the Equipment /Machineries proposed to be installed at the existing manufacturing facility of the Company:

Sr. No.	Description of Equipment/ Machine	Qty	Total Cost (amount in Rs. Lakhs)	Vendor Details
1	ACE Electric Forklift Truck - Model AF 50E	1	36.00	Name: M/s Stack and Move Solutions located Quotation date: 10 th July, 2025 Validity: 06 months from the Date of Quotation.
2	Fork Rotator Attachment 360* (5 Ton)	1	4.30	
	Sub Total		40.30	
	GST @18%		7.25	
	Grand Total (A)		47.55	
3.	Aluminium Ingot Caster Chain Conveyor	1	60.00	Name: M/s Faridabad Furnace Manufacturer Pvt Ltd. Quotation date: 9 th July, 2025 Validity: 06 months from the Date of Quotation.
	Erection & Commissioning Charges @ 5%	-	3.00	
	Sub Total		63.00	
	GST @18%		11.34	
	Grand Total (B)		74.34	
4	42" Aluminium Dross Processing Pulverizer Machine (Alloy Casting Body)	1	17.50	
5	Ms Fabricated Bag House 64 Bags with Id Fans	1	4.50	
6.	Ms Fabricated Launder with Refractory Lined (Rs. 1.00 lakh each)	2	2.00	
	Erection & Commissioning Charges @ 5% on 4, 5 and 6.	-	1.20	
	Sub Total		25.20	
	Gst@18%		4.54	
	Grand Total (C)		29.74	

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Sr. No.	Description of Equipment/ Machine	Qty	Total Cost (amount in Rs. Lakhs)	Vendor Details
7.	Spectrometer	1	45.00	Name: M/s Unique Furnace Quotation date: 18 th July, 2025 Validity: 180 days from the Date of Quotation.
8.	Aluminum Melting Crucible Furnace (Capacity 600 kg) Rs. 4.50 Lakhs each	4	18.00	
	Erection & Commissioning Charges @ 7% on 7 and 8	-	4.41	
	Sub Total		67.41	
	Gst@18%		12.13	
	Grand Total (D)		79.54	
	Total amount proposed to be utilized from Net proceeds (A+B+C+D)		231.17	

A detailed break-down of estimate for procuring and installation of the same along with details of the quotation, as applicable, is set forth below:

I. Equipment/ Machines:

M/s Stack and Move Solutions located at B-87, B-88, B-89, M.B Road, Vishwakarma Colony, South Delhi 110044				
S. No.	Items and Description	Quantity (in pcs)	Price/ unit* (Rs. in Lakhs)	Amount (Rs. in Lakhs)
Machinery-1: ACE Forklift Truck				
1.	ACE Electric Forklift Truck - Model AF 50E	1	36.00	36.00
	Fork Rotator Attachment 360*	1	4.30	4.30
	5 Ton			
	Total		40.30	40.30
	GST @18%			7.25
	Grand Total			47.55
	TECHNICAL SPECIFICATIONS			
	Capacity	5 Ton Capacity		
	Description	Fitted with Triplex Mast of 4.5M Lift height With Battery and Charger and Solid Tyres.		
	Standard Features	ROPS (Roll Over Protection Safety) guard		
		Inching Control Pedal		
		Double Air Filter		
		Adjustable Steering		

Source: Based on the quotation received from M/s Stack and Move Solutions dated July 10, 2025 having validity of 06 months from the Date of Quotation.

Faridabad Furnace Manufacturer Pvt Ltd. located at Plot No.4&5, Jajru Industrial Area, Behind Govt. Hospital, Village Jajru Opp.Sector -59, Ballabgarh Faridabad - 121004				
S. No.	Items and Description	Quantity (in pcs)	Price/ unit (Rs. in Lakhs) *	Amount (Rs. in Lakhs) *
Machinery-2: Aluminium Ingot Casting Machine (<i>Chain Conveyor</i>) fitted with SG Iron Moulds				
1.	Aluminium Ingot Caster Chain Conveyor	1	60	60
TECHNICAL SPECIFICATIONS				
Capacity- 240 Moulds				
Mould Details				
Mold Size				
Width of Mould				
Length of Mould				
Depth of Mould				
Weight of Al. Ingot				
Shaft Center Distance				
No. of Mould				
Speed of Conveyor				
Electrical Panel & Motor				
A.C. Drive of the conveyor				
Make of drive				
Capacity of AC Drive & Motor				
Make of Motor				
MAIN DRIVE MECHANISM				
Gear Box make				
Gear Box Model				
Gear Box Ratio				
Frame Size				
CHAIN & SPROCKET				
Pitch chain SS304				
Roller dia				
Bush Dia				
Pin with head				
Main sprocket				
Thickness				
Sprocket Teeth				
Hub dia of the sprocket				
STRUCTURE DETAILS				
Front Structure				
Rear Structure				
Main Structure				
ISMC 100X50 Moc - SS304				
ISA 50 x 50 x 5 Moc - SS304				
FLAT 75X 8-10 Moc - SS304				
SHAFT HEAD AND TAILS				
Shaft EN8D Φ 90				
Material				

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Faridabad Furnace Manufacturer Pvt Ltd. located at Plot No.4&5, Jajru Industrial Area, Behind Govt. Hospital, Village Jajru Opp.Sector -59, Ballabgarh Faridabad - 121004				
S. No.	Items and Description	Quantity (in pcs)	Price/ unit (Rs. in Lakhs) *	Amount (Rs. in Lakhs) *
	7. BEARING DETAILS			
	22217-18	2 Nos - FAG/SKF/ZKL		
	UCT 213	2 Nos -NTN		
	UCP 210	2 Nos -NTN		
	MOULD COOLING ARRANGEMENT			
	Water Pump HP	2 HP x 2 No (01 No Stand By)		
	Water Pump	2" and 1 ½" BSP		
	Make of Pump	Kirloskar/Equivalent		
	Cooling Tray	Fabricated with Ss304 Sheet 3.0mm Thick		
	DISTRIBUTOR DETAILS			
	No. of Hole	24 Nos.		
	Material Of Distributor	Casted (CI Cast Iron)		
	No. of Distributor	1 No.		
	Total		60.00	
	Erection & Commissioning Charges @ 5%		3.00	
	Sub- Total		63.00	
	GST@18%		11.34	
	Grand Total		74.34	

Source: Based on the quotation received from Faridabad Furnace Manufacturer Pvt Ltd. dated July 09, 2025 having validity of 06 Months from the Date of Quotation.

Faridabad Furnace Manufacturer Pvt Ltd. located at Plot No.4&5,Jajru Industrial Area, Behind Govt. Hospital, Village Jajru, Opp.Sector -59, Ballabgarh Faridabad - 121004				
S. No.	Items and Description	Quantity (in pcs)	Price/ unit (Rs. in Lakhs)	Amount (Rs. in Lakhs) #
Machinery-3 Particulars				
1.	42" Aluminium Dross Processing Pulverizer Machine (Alloy Casting Body)**	1	17.50	17.50
2.	OR 42" Aluminium Dross Processing Pulverizer Machine (Fabricated Body)	1**	10.00**	10.00**
	SPECIFICATIONS			
	42" Impact Pulverizer			
	Size		42"	
	Power Consumption		75 HP	
3.	Ms Fabricated Bag House 64 Bags with Id Fans (Optional)	1	4.50	4.50
4.	Ms Fabricated Launder with Refractory Lined	2	1.00	2.00
	Sub-Total (1+3+4)			24.00**
	Erection & Commissioning Charges @ 5%		-	1.20
	Total			25.20

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Faridabad Furnace Manufacturer Pvt Ltd. located at Plot No.4&5,Jajru Industrial Area, Behind Govt. Hospital, Village Jajru, Opp.Sector -59, Ballabgarh Faridabad - 121004				
S. No.	Items and Description	Quantity (in pcs)	Price/ unit (Rs. in Lakhs)	Amount (Rs. in Lakhs) #
	Gst@18%			4.54
	Grand Total			29.74

Source: Based on the quotation received from Faridabad Furnace Manufacturer Pvt Ltd. dated July 09, 2025 having validity of 06 Months from the Date of Quotation.

****The Amount has been calculated by considering the Aluminium Dross Processing Pulverizer Machine (Alloy Casting Body)**

M/s Unique Furnace located at Plot No-6, Gali No. 6, Krishna Colony, Sector-25 , Faridabad, Hayana					
Sr. No.	Item Description	Capacity	Qty	Price/ unit (in Lakhs)	Amount (in lakhs)
1.	Machine 5 - Spectrometer	-	1	45.00	45.00
2.	Machine 6 -Aluminum Melting Crucible Furnace	600 Kg	4	4.50	18.00
	Total Amount				63.00
	Erection & Commissioning Charges @ 7%				4.41
	Gross Total				67.41
	Gst@18%				12.13
	Grand Total				79.54

Source: Based on the quotation received from M/s Unique Furnace dated July 18, 2025 having validity of 180 Days from the Date of Quotation.

Our company intends to make capital expenditure of upto Rs. 231.17 Lakhs towards purchase of Equipment and Machineries at the existing manufacturing facility is situated at a area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004.

Following are the details of area, space used by the present set up, free space and area required for installation of additional supporting equipment and machineries:

Particulars	Area
Total Area	33600 Sq. feet
Area occupied by existing plant set up	20160 Sq. feet
Free Space	13440 Sq. feet
Space required for proposed equipment/ Machineries	4500 Sq. feet

Notes:

1. We have considered the above quotations for the budgetary estimate purpose and have not placed orders for them. The actual cost of procurement and actual supplier/dealer may vary.
2. All quotations received from the vendors mentioned above are valid as on the date of this Prospectus. However, we have not entered into any definitive agreements with any of these vendors and there can be no assurance that the same vendors would be engaged to eventually supply the machineries/ Equipments or at the same costs.

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3. *The quotation relied upon by us in arriving at the above cost is valid for a specific period of time and may lapse after the expiry of the said period. Consequent upon which, there could be a possible escalation in the cost of the said Machinery/ Equipments proposed to be acquired by us at the actual time of purchase, resulting in increase in the cost.*
4. *No second-hand equipment and/or machinery is proposed to be purchased by our Company from the Net Proceeds.*
5. *The above stated vendors are not related to the Issuer/ its Promoter/ Promoter group/ Director / Shareholders and LM and said purchase of new machinery will be acquired at arms length price which was prevailing at the time of its procurement.*
6. *If the Net Proceeds are not utilized (in full or in part) for the Objects of the Issue during the period stated above due to factors such as (i) the timing of completion of the Offer; (ii) market conditions outside the control of our Company; and (iii) any other business and commercial considerations, the remaining Net Proceeds shall be utilized (in part or full) in subsequent periods as may be determined by our Company, in accordance with applicable laws.*

The quotations relied upon by us in arriving at the above cost are valid for a specific period of time and may lapse after the expiry of the said period. Consequent upon which, there could be a possible escalation in the cost of machineries and civil construction proposed to be acquired by us at the actual time of purchase, resulting in increase in the estimated cost. Further, cost can be escalated on account of material, installation charges, duties & taxes to the extent not already included in the estimates etc. Any increase in costs in excess of the estimated cost or any contingencies shall be funded from the general corporate purpose, or through internal accruals.

Our Promoters, Promoter Group, Directors, Key Managerial Personnel do not have any interest in the proposed of plant and machinery, utilities, or in the entities from whom we have obtained quotations in relation to such activities.

2. TO PART FINANCE WORKING CAPITAL REQUIREMENTS OF THE COMPANY.

Our Company is engaged in processing aluminium-based metal scrap to manufacture aluminium alloys in the form of ingots. The working capital requirement in our industry is relatively higher than other sectors of economy due to its capital-intensive nature, which can also be seen in our working capital requirement for last three years showing an increasing trend from Rs. 1522.49 Lakhs in FY2022-23 to Rs. 2095.04 Lakhs in FY 2024-25.

With the expansion of the business, our Company will be in the need of additional working capital requirements. The major capital will be invested in the trade receivables and required for maintaining stock as the money gets blocked in them. The Company will meet the requirement to the extent of Rs. 850.00 lakhs from the Net Proceeds of the Issue and balance from borrowings and internal accruals at an appropriate time as per the requirement. Additionally, the IPO funds will strengthen the company's ability to meet existing demand, procure larger inventories through advance payments to suppliers, and secure additional discounts, thereby boosting profitability. These developments will enable the company to handle higher volumes of orders.

The details of our Company's existing working capital gap and source of their funding, based on restated financial for the Financial Year 2023, 2024 & 2025 are provided in the table below:

(Amount in Rs. Lakhs)

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Sr. No.	Particulars	Restated Audited Financial as on		
		31-Mar-2023	31-Mar-2024	31-Mar-2025
I	Current Assets			
	Inventories	1093.25	1176.99	1,565.32
	Trade receivables	999.56	1150.64	1,310.81
	Short Term Loans & Advances	117.00	15.06	64.33
	Cash and Cash Equivalents	2.36	30.62	39.38
	Total (A)	2212.17	2373.31	2979.85
II	Current Liabilities			
	Trade payable	576.38	411.54	398.54
	Other current liabilities	67.37	108.91	247.26
	Short-term provisions	45.93	117.11	239.00
	Total (B)	689.68	637.56	884.80
III	Total Working Capital Gap (A-B)	1522.49	1735.75	2095.04
IV	Funding Pattern			
	Borrowings	1154.87	1104.18	1034.93
	Internal Accruals	367.62	631.57	1060.11
	IPO Proceeds	NA	NA	NA

*M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJT2159, certified the working capital requirements of our Company for the FY 2025-26 and FY 2026-27.

The working capital requirement for the FY 2025-26 and FY 2026-27 is expected to be Rs. 2897.15 and Rs. 3684.70 Lakhs in order to achieve our revenue targets for the FY 2025-26 and FY 2026-27 respectively. Our Company 's estimated working capital requirements for FY 2025-26 and FY 2026-27 and the proposed funding of such working capital requirements are as set out in the table below:

(Amount in Rs. Lakhs)

Sr. No.	Particulars	Estimate	
		31-Mar-2026	31-Mar-2027
I	Current Assets		
	Inventories	1,993.43	2,491.78
	Trade receivables	1,696.63	2,120.78
	Short Term Loans & Advances	26.16	27.46
	Cash and Cash Equivalents	26.51	27.84
	Total (A)	3742.72	4667.86
II	Current Liabilities		
	Trade payable	476.63	595.78
	Other current liabilities	160.49	168.52
	Short-term provisions	208.45	218.87
	Total (B)	845.56	983.17
III	Total Working Capital Gap (A-B)	2897.15	3684.70
IV	Funding Pattern		
	Borrowings	1034.93	1034.93
	Internal Accruals	1412.22	2249.77
	IPO Proceeds	450.00	400.00

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*M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJT2159, certified the working capital requirements of our Company for the FY 2025-26 and FY 2026-27.

Justification & assumptions for holding period

Assumptions for Holding Levels

Particulars	March 31, 2023	March 31, 2024	March 31, 2025	March 31, 2026	March 31, 2027
Inventories (Days)	104	127	96	102	103
Trade Receivables (Days)	101	102	75	73	74
Trade Payables (Days)	72	54	28	25	25

Justification for holding period levels

Inventories	Inventory levels are maintained by our Company depending upon the demand and delivery schedules. The range of inventory holding period is from 104 days in F.Y 2022-23, 127 days in F.Y 2023-24 and 96 days in FY 2024-25. The expected inventory holding period to 102 days in F.Y 2025-26 and 103 days in F.Y 2026-27 indicates that Company intends to maintain the strict Inventory maintenance policy in line with existing holding period as we aim to get and complete the manufacturing and delivery in a timely manner.
Trade Receivables	Trade receivables are the amount owed to the Company by customers following sale of product on credit. Our Trade Receivables days for FY 2022-23 and FY 2024-25 are in the range of 101 days to 75 days. Our Company has estimated average trade receivable cycle to be 73 days in FY 2025-26 & 74 days in FY 2026-27 respectively. We are expecting this to maintain at 73 days in Fiscal 2026 and 74 days in Fiscal 2027, with our efforts to keep new customers and attract more orders while maintaining proper working capital and fund flow in the Company, Company will be required to follow credit policy in or around with existing cycle.
Trade Payables	We have to negotiate favourable terms with the supplier, enabling better working capital management. In line with increase in business operations there will be consequent increase in trade payables on account of increase in purchases. This increase in payables is necessary to accommodate the larger volume of purchases required to support the business growth. The Company Trade Payable ranges between 72 days in FY 22-23 & 54 days in FY 2023-24 and 28 days in FY 2024-25. The Company is expecting to keep Trade Payable days to 25 in FY 2025-26 and 25 days in FY 2026-27 consequent to increase in payables on account of overall business operations while maintaining good

	relations with our suppliers while negotiating good discount on earlier payment on our supplies.
Short-Term Loans & Advances	In routine business, Company has to make various short-term advances for the material and other third- party services to be used during the operations. Accordingly, in line with increase in business operations, there will be need to purchase materials and services by making advance payments to enhance cost efficiency of products, thereby there will be increase in short term loan and advances.
Other Current Liabilities	We have reserved some fund for the purpose of paying of daily expenses, operation cost for maintenance, duties & taxes.
Short term Provision	Short term provisions enable us to set aside funds to address. Since business is a going concern, we have allocated reserve fund for liabilities related to taxes, and other such regulatory compliances.
Cash & Cash Equivalents	The cash & cash equivalent is estimated to be maintained in line with earlier years. Our company need to maintain cash reserves to meet day-to-day operations of the company, including employee salaries, office rent, and administrative expenses, require continuous cash flow.

**M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJT2159, certified the working capital requirements of our Company for the FY 2025-26 and FY 2026-27.*

3. REPAYMENT IN FULL OR IN PART, OF CERTAIN OF OUR OUTSTANDING BORROWINGS

Our Board in its meeting dated 11th September, 2025 took note that an amount of upto Rs. 600.00 Lakhs is proposed to be utilised for repayment/ prepayment of certain borrowings availed by our Company from the Net Proceeds. Our Company has entered into various borrowing arrangements with banks including borrowings in the form of terms loans and cash credit for working capital facilities. For details of our outstanding financial indebtedness, see “*Financial Indebtedness*” on page 183.

As at March 31, 2025, we had various borrowings facilities with total outstanding of Rs. 1,034.93 lakhs as per restated financial statements.

We propose to utilise an estimated amount of Rs. 600.00 Lakhs from the Net Proceeds to repay in part or full certain borrowing, listed below, availed from the lender by our Company. Pursuant to the terms of the financing arrangements, prepayment of certain borrowings may attract prepayment charges as prescribed by the respective lender. Such prepayment charges, as applicable, will be funded from the internal accruals of our Company.

We believe that such repayment and/or pre-payment will help reduce our outstanding indebtedness, debt servicing costs assist us in maintaining a favourable debt-to-equity ratio and enable utilization of some additional amount from our internal accruals for further investment in our business growth and expansion. Additionally, we believe that since our debt-equity ratio will improve significantly, it will enable us to raise at competitive rates in the future to fund potential business development opportunities and plans to grow and expand our business in the future. The following table provides the details of outstanding borrowings availed of by our Company which are proposed to be repaid or prepaid, in full or in part, from the Net Proceeds:

The details of the outstanding loans of our Company, as on August 31, 2025, which are proposed for repayment or prepayment, in full or in part from the Net Proceeds are set forth below.

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The loan facilities are listed below in no particular order of priority.

(Rs. in Lakhs)							Purpose
Name of lender	Rate of Interest	Tenure (months)	Date of Sanction	Date of Disbursement	Amount sanctioned in Lakhs	Amount outstanding as on August 31, 2025	
Axis bank Limited	9.50%	12 months	October 1, 2024	October 1, 2024	635.00	629.29	Working Capital for Business Purpose

In accordance with Clause 9(A)(2)(b) of Part A of Schedule VI of the SEBI ICDR Regulations which requires a certificate from the statutory auditor certifying the utilization of loan for the purposed availed, our Company has obtained the requisite certificate dated 12th September, 2025 from M/s. N.K. Mittal and Associates, Chartered Accountants for the loan to be prepaid by our Company.

4. TO FINANCE THE GENERAL CORPORATE PURPOSE.

The Net Proceeds will first be utilized towards the Objects set out above, as well as meeting the Issue-related expenses. Subject to this, our Company intends to deploy any balance left out of the Net Proceeds of Rs. 333.45 Lakhs towards general corporate purposes and the business requirements of our Company, as approved by our management, from time to time. We confirm that utilization for general corporate purposes will not exceed 15% of the Gross Proceeds of the Issue or Rs. 10 Crore, whichever is less, in compliance with the SEBI ICDR Regulations.

Such general corporate purposes may include, but are not restricted to, the following:

- Strategic initiatives, including investments or acquisitions, from time to time;
- Brand building, promotional and outreach activities;
- Strengthening our infrastructure and systems and processes, in-house training initiatives, etc.;
- Repayment of present or future loans;
- Pre-operative and preliminary expenses;
- Provision for Contingencies; and
- Ongoing general corporate purposes or exigencies, as approved by the Board, subject to compliance with applicable law.

The allocation or quantum of utilization of funds towards the specific purposes described above will be determined by our Board, based on our business requirements and other relevant considerations, from time to time.

5. ISSUE RELATED EXPENSES

The expenses for this Issue include issue management fees, underwriting fees, registrar fees, legal advisor fees, printing and distribution expenses, advertisement expenses, depository charges and listing fees to the Stock Exchange, among others. The total expenses for this Issue are estimated not to exceed Rs. 220.00 Lakhs.

Expenses	Expenses (in Lakhs)*	Expenses (% of total issue expenses)*	Expenses (% of Gross issue proceeds)*
Lead Manger Fees	30.00	13.64%	1.34%
Selling and Distribution Fees	60.00	27.27%	2.69%



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Expenses	Expenses (in Lakhs)*	Expenses (% of total issue expenses)*	Expenses (% of Gross issue proceeds)*
Underwriting Commission	111.73	50.79%	5.00%
Advertising and marketing expenses	2.52	1.15%	0.11%
Fees Payable to Registrar to the Issue	1.00	0.45%	0.04%
Fees Payable to Legal Advisors	1.50	0.68%	0.07%
Brokerage and selling commission payable to SCSBs as applicable	1.50	0.68%	0.07%
Processing fees to the SCSBs for ASBA Forms procured by Registered Brokers, RTAs or CDPs	1.00	0.45%	0.04%
Printing and distribution of issue stationery	2.00	0.91%	0.09%
Others			
Listing Fees	0.25	0.11%	0.01%
BSE Processing Fee	3.00	1.36%	0.13%
BSE software Fee	3.50	1.59%	0.16%
Depository Fee	2.00	0.91%	0.09%
Total Estimated Issue Expenses	220.00	100.00	9.85%

*Excluding of GST and other applicable taxes.

Details of funds already deployed till date and sources of funds deployed

The funds deployed up to August 31, 2025 pursuant to the object of this Issue as certified by the Auditors of our Company, viz M/s. N.K. Mittal and Associates, Chartered Accountants pursuant to their certificate dated 12th September, 2025 having UDIN: 25046785BMIIJH6278 is given below:

Deployment of Funds	Amount (Rs. In Lakhs)
Issue Related Expenses	3.50
Total	3.50

Sources of funds	Amount (Rs. In Lakhs)
Internal Accruals	3.50
Bank Finance	-
Total	3.50

BRIDGE FINANCING

We have not entered into any bridge finance arrangements that will be repaid from the Net Issue Proceeds. However, we may borrow such amounts, as may be required, from other lenders until the completion of the Issue. Further, we may draw down such amounts, as may be required, from an overdraft arrangement / cash credit facility with our lenders, to finance additional working capital needs until the completion of the Issue. Any amount that is borrowed from lenders or drawn down from the overdraft arrangement / cash credit facility during this period to finance additional working capital needs will be repaid from the Net Proceeds of the Issue.

APPRAISAL BY APPRAISING AGENCY

None of the Objects have been appraised by any bank or financial institution or any other independent third-party organization. The funding requirements of our Company and the deployment of the proceeds of the Issue are currently based on management estimates. The funding requirements of our Company are

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dependent on a number of factors which may not be in the control of our management, including variations in interest rate structures, changes in our financial condition and current commercial conditions and are subject to change in light of changes in external circumstances or in our financial condition, business or strategy.

INTERIM USE OF FUNDS

Pending utilization of the Issue Proceeds for the Objects of the Issue described above, our Company shall deposit the funds only in Scheduled Commercial Banks included in the Second Schedule of Reserve Bank of India Act, 1934. In accordance with Section 27 of the Companies Act, 2013, our Company confirms that, pending utilisation of the proceeds of the Issue as described above, it shall not use the funds from the Issue Proceeds for any investment in equity and/or real estate products and/or equity linked and/or real estate linked products.

MONITORING UTILIZATION OF FUNDS

As the size of the Issue does not exceed Rs. 5,000 Lakhs, in terms of Regulation 16 of the SEBI Regulations, our Company is not required to appoint a monitoring agency for the purposes of this Issue. Our Board and Audit Committee shall monitor the utilization of the Net Proceeds.

Pursuant to Regulation 32 of the Listing Regulations, our Company shall on a half yearly basis disclose to the Audit Committee the uses and application of the Issue Proceeds. Until such time as any part of the Issue Proceeds remains unutilized, our Company will disclose the utilization of the Issue Proceeds under separate heads in our Company's balance sheet(s) clearly specifying the amount of and purpose for which Issue Proceeds have been utilized so far, and details of amounts out of the Issue Proceeds that have not been utilized so far, also indicating interim investments, if any, of such unutilized Issue Proceeds. In the event that our Company is unable to utilize the entire amount that we have currently estimated for use out of the Issue Proceeds in a Fiscal Year, we will utilize such unutilized amount in the next financial year. Further, in accordance with Regulation 32(1) (a) of the Listing Regulations our Company shall furnish to the Stock Exchanges on a half yearly basis, a statement indicating material deviations, if any, in the utilization of the Issue Proceeds for the objects stated in this Prospectus.

CONFIRMATION REGARDING PURCHASE OF SECOND-HAND EQUIPMENT AND MACHINERY

No second-hand equipment and/or machinery is proposed to be purchased by our Company from the Net Proceeds.

OTHER CONFIRMATIONS

No part of the proceeds of the Issue will be paid by us to the Promoters and Promoter Group, the Directors, associates or Key Management Personnel or Senior Management, except in the normal course of business and in compliance with applicable.

VARIATION IN OBJECTS

In accordance with Section 13(8) and Section 27 of the Companies Act, 2013 and applicable rules, our Company shall not vary the objects of the Issue without our Company being authorised to do so by the Shareholders by way of a special resolution through postal ballot. In addition, the notice issued to the Shareholders in relation to the passing of such special resolution (the Postal Ballot Notice) shall specify the prescribed details as required under the Companies Act and applicable rules. The Postal Ballot Notice shall simultaneously be published in the newspapers, one in English and one in the vernacular language of the jurisdiction where the Registered Office is situated. Our Promoters or controlling Shareholders will be



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required to provide an exit opportunity to such Shareholders who do not agree to the proposal to vary the objects, at such price, and in such manner, as may be prescribed by SEBI, in this regard.

BASIS FOR ISSUE PRICE

Investors should read the following basis with the section titled “Risk Factors” and chapters titled “Restated Financial Statements”, “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and “Our Business” beginning on page 32, 181, 185 and 124 respectively, of this Prospectus to get a more informed view before making any investment decisions. The trading price of the Equity Shares of our Company could decline due to these risk factors and you may lose all or part of your investments.

QUALITATIVE FACTORS

Some of the qualitative factors and our strengths which form the basis for the issue price are:

- Leveraging the experience of our Promoter and employees
- In-house manufacturing facility supported by technology driven process;
- Long-standing relationship with our customers;
- Focus on Quality and Timely Delivery;

For further details regarding some of the qualitative factors, which form the basis for computing the Issue Price, please see chapter titled “Our Business” beginning on page 124 of this Prospectus.

QUANTITATIVE FACTORS

Information presented below is derived from our Company’s Restated Financial Statements prepared in accordance with Indian GAAP. Some of the quantitative factors, which form the basis for computing the price, are as follows:

Investors should evaluate our Company taking into consideration its niche business segment and other qualitative factors in addition to the quantitative factors. Some of the quantitative factors which may form the basis for computing the price are as follows:

1. Basic and Diluted Earnings / (Loss) Per Share (“EPS”) as per AS 20

As per Restated Financial Statements

Based on Weighted Average

Particulars	Basic & Diluted EPS (in Rs.)	Weights
March 31, 2023	2.17	1
March 31, 2024	4.30	2
March 31, 2025	7.82	3
Weighted Average	5.71	

**M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJS8258 certified the Accounting Ratios of our Company.*

Note: *The earnings per share have been calculated by dividing the net profit as restated, attributable to equity shareholders by restated weighted average number of Equity Shares outstanding during the period. Restated weighted average number of equity shares has been computed as per AS 20.*

The face value of each Equity Share is Rs.10/-.

Weighted average = Aggregate of year-wise weighted EPS divided by the aggregate of weights i.e. (EPS x Weight) for each year/Total of weights.

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Based on Simple Average

Particulars	Basic & Diluted EPS (in Rs.)	Weights
March 31, 2023	2.17	1
March 31, 2024	4.30	1
March 31, 2025	7.82	1
Weighted Average	4.76	

*M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJS8258 certified the Accounting Ratios of our Company.

2. Price Earnings Ratio ("P/E") in relation to the Issue Price of Rs. 86.00 per share of Rs. 10/- each fully paid-up

Particulars	P/E (number of times)
Based on Restated Financial Statements	
P/E ratio based on the Basic & Diluted EPS, as restated for FY 2024-25	11.00
P/E ratio based on the Weighted Average Basic & Diluted EPS	15.06
P/E ratio based on the Simple Average Basic & Diluted EPS	18.07

Note: The P/E ratio has been computed by dividing Issue Price with EPS.

3. Return on Net worth (RoNW)

Particulars	RONW (%)	Weights
March 31, 2023	22.66%	1
March 31, 2024	28.92%	2
March 31, 2025	34.96%	3
Weighted Average	30.90%	

*M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJS8258 certified the Accounting Ratios of our Company.

Note: The RONW has been computed by dividing net profit after tax (as restated), by Net worth (as restated) as at the end of the year.

Weighted Average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. sum of (RoNW x Weight) for each year / Total of weights;

4. Net Asset Value (NAV)

Financial Year	NAV (Rs.)
March 31, 2023	9.60
March 31, 2024	14.87
March 31, 2025	22.38
Issue Price	86.00
Net Asset Value per Equity Share after the Issue	43.41

*M/s. N.K. Mittal and Associates, has pursuant to a certificate dated 12th September, 2025 vide UDIN: 25046785BMIIJS8258 certified the Accounting Ratios of our Company.

Note: NAV has been calculated as net worth divided by number of Equity Shares at the end of the year.

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5. Comparison with Industry Peers (Comparison of accounting ratios)

Name of Company	CMP	Face Value (Rs.)	Basic EPS (Rs.)	PE Ratio (times)	RONW (%)	NAV per Share (Rs.)	Revenue from operations (Amount in Rs. Lakhs)
Om Metallogic Limited	86.00	10.00	7.82	11.00	42.37%	22.38	5,999.62
Peer Industry							
Baheti Recycling Industries Limited	553.10	10.00	17.37	31.84	35.75%	57.11	52,430.68
Nupur Recyclers Limited	77.10	10.00	1.02	75.59	7.19%	15.96	1,3404.08

* Issue Price is considered as CMP.

Source: All the financial information for listed industry peers mentioned above is on a standalone basis sourced from the Annual Reports of the peer company uploaded on the NSE website for the year ended March 31, 2025. Information of our Company is based on restated financial information.

Notes:

1. P/E Ratio has been computed based on the closing market price of equity shares on the NSE on September 19, 2025 divided by the Basic EPS.
2. RoNW is computed as net profit after tax divided by Average Net worth as at the end of the year. Net worth has been computed as sum of share capital and reserves and surplus.
3. NAV is computed as the closing net worth divided by the closing outstanding number of equity shares.
4. The face value of Equity Shares of our Company is Rs. 10/- per Equity Share and the Issue price is 8.60 times of the face value of equity share.
5. Net worth of Peer Company has been calculation by adding Share capital and reserve and surplus.

The Issue Price of Rs. 86.00/- is determined by our Company in consultation with the Lead Manager is justified based on the above accounting ratios. For further details, please refer to the section titled “Risk Factors” and chapters titled “Our Business” and Restated Financial Information” beginning on page nos. 31, 109 and 160 respectively of this Prospectus.

6. Key Operational and Financial Performance Indicators:

Key Performance Indicators (KPIs) are imperative to the Financial and Operational performance evaluation of the company. However, KPIs disclosed below shall not be considered in isolation or as substitute to the Restated Financial information. In the opinion of our Management the KPIs disclosed below shall be supplementary tool to the investor for evaluation of the Company.

The KPIs disclosed below have been approved by a resolution of our Audit Committee dated 11th September, 2025 and the members of the Audit Committee have verified the details of all KPIs pertaining to our Company. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to our Company that have been disclosed to any investors at any point of time during the three years period prior to the date of filing of this Prospectus. Further, the KPIs herein have been certified by M/s. N K Mittal & Associates, Chartered Accountants, by their certificate dated 12th September, 2025.

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The KPIs of our Company have been disclosed in the sections titled “Our Business” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations – Key Performance Indicators” on pages 125 and 185, respectively. We have described and defined the KPIs, as applicable, in “Definitions and Abbreviations” on page 5.

Our Company confirms that it shall continue to disclose all the KPIs included in this section on a periodic basis, at least once in a year (or any lesser period as determined by the Board of our Company), for a duration of one year after the date of listing of the Equity Shares on the Stock Exchange or till the complete utilisation of the proceeds of the Fresh Issue as per the disclosure made in the Objects of the Offer Section, whichever is later or for such other duration as may be required under the SEBI ICDR Regulations. Further, the ongoing KPIs will continue to be certified by a member of an expert body as required under the SEBI ICDR Regulations.

Set forth below are KPIs which have been used historically by our Company to understand and analyse the business performance, which in result, help us in analyzing the growth of various verticals of the Company that have a bearing for arriving at the Basis for the Issue Price.

Financials KPIs of our Company

(Amount in Lakhs, except for percentage)

Particulars	For the Period ended on		
	31.03.2025	31.03. 2024	31.03. 2023
Revenue from operations	5,999.62	3,854.50	3,780.64
Growth in Revenue from Operations (%)	55.65%	1.95%	-8.38%
Total Income	6,040.89	3,891.32	3,783.79
EBITDA	623.67	372.84	241.72
EBITDA margin (%)	10.40%	9.67%	6.39%
PAT	411.88	221.60	110.25
PAT Margin (%)	6.87%	5.75%	2.92%
ROE (%)	42.37%	35.38%	25.55%
ROCE (%)	55.50%	48.96%	34.71 %
EPS (Basic & Diluted)	7.82	4.30	2.17

Source: The Figure has been certified by our Peer review auditors M/s. N K Mittal & Associates; Chartered Accountants vide their certificate dated September 12, 2025 vide UDIN: 25046785BMIIJK4320.

Notes:

- i. Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- ii. Growth in Revenue from Operations (%) is calculated as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.
- iii. EBITDA is calculated as profit for the period / year, plus tax expenses (consisting of current tax, deferred tax and current taxes relating to earlier years), Interest Expenses and depreciation and amortization expenses minus other Income.
- iv. EBITDA Margin (%) is calculated as EBITDA divided by Revenue from Operations.
- v. Profit After Tax Means Profit for the period/year as appearing in the Restated Financial Statements.
- vi. PAT Margin (%) is calculated as Profit for the period/year divided by Revenue from Operations.

- vii. RoE (Return on Equity) (%) is calculated as net profit after tax for the period/ year divided by Average Shareholder Equity.
- viii. RoCE (Return on Capital Employed) (%) is calculated as earnings before interest and taxes divided by average capital employed. Capital Employed includes Equity Shares, Reserves and surplus, Long- Term Borrowing.

Explanation for KPI metrics

KPI	Explanations
Revenue from Operations	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps assess the overall financial performance of our Company and size of our business.
Total income	Total income is used by the management to track revenue from operations and other income.
EBITDA	EBITDA provides information regarding the operational efficiency of the business.
EBITDA Margin (%)	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business.
PAT	Profit after tax provides information regarding the overall profitability of the business.
PAT Margin (%)	PAT Margin (%) is an indicator of the overall profitability and financial performance of our business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.
RoE (%)	RoE provides how efficiently our Company generates profits from shareholders' funds.
RoCE (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.

7. Weighted average cost of acquisition

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

The details of issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, 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 the Company (calculated based on the pre-issue capital before such transaction(s)), in a single transaction or multiple transactions combined together over a span of 30 days is as follows:

Date of allotment	No. of Equity Shares allotted	Face value per Equity Share (in Rs.)	Issue Price per Equity Share (in Rs.)	Nature of Allotment	Total Consideration (in Rs. lakhs)
NA	NA	NA	NA	NA	NA
Weighted average cost of acquisition (WACA)					NA

b) The price per share of our Company based on the secondary sale / acquisition of shares (Equity Shares)

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the 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 certificate, 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 employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Since there are transactions to report to under (a) therefore, information based on last 5 primary or secondary transactions (secondary transactions where Promoters / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions, is not applicable.

d) Weighted average cost of acquisition on issue price

Types of transactions	Weighted average cost of acquisition (Rs. per Equity Shares)	Issue price (i.e. Rs. 86.00)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity / convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of this Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	NA	NA
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity / convertible securities), where promoters / promoter group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of this Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue 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.	N.A.	N.A.
Since there were no secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of this Prospectus, which are equal to or more than 5% of the fully diluted paid-up share capital of our Company, the information has been	N.A.	N.A.



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Types of transactions	Weighted average cost of acquisition (Rs. per Equity Shares)	Issue price (i.e. Rs. 86.00)
disclosed for price per share of our Company based on the last five secondary transactions where promoters /promoter group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction, not older than three years prior to the date of filing of this Prospectus irrespective of the size of the transaction.		

The face value of our share is Rs.10/- per share and the Issue Price is of Rs. 86.00 per share are 8.60 times of the face value.

Explanation for Issue Price being 8.60 times price of face value.

The Issue Price of Rs. 86.00 has been determined by our Company in consultation with the Lead Manager.

Investors should read the abovementioned information along with *“Risk Factors”*, *“Our Business”*, *“Management's Discussion and Analysis of Financial information”* and *“Restated Financial Information”* on pages 32, 125, 185 and 181, respectively, to have a more informed view.

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STATEMENT OF POSSIBLE TAX BENEFITS

To,

The Board of Directors,

OM METALLOGIC LIMITED

Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh,
Haryana, India, 121004

Sub: Statement of Possible Special Tax Benefits Available to the Company and its shareholders prepared in accordance with the requirements of Securities and Exchange Board of India (Issue of Capital Disclosure Requirements) Regulations 2018, as amended ("The Regulation")

We hereby report that the enclosed annexure prepared by Om Metallogic Limited, states the possible special tax benefits available to Om Metallogic Limited ("the Company") and the shareholders of the Company under the Income Tax Act, 1961 ("Act"), presently in force in India. Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Act. Hence, the ability of the Company or its shareholders to derive the special tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Company may or may not choose to fulfil. The benefits discussed in the enclosed Annexure cover only special tax benefits available to the Company and shareholders do not cover any general tax benefits available to the Company Further, the preparation of enclosed statement and the contents stated therein is the responsibility of the Company's management. We are informed that, this Statement is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offering of equity shares ("the Offer") by the Company.

We do not express any opinion or provide any assurance as to whether:

- i. Company or its shareholders will continue to obtain these benefits in future; or
- ii. The conditions prescribed for availing the benefits has been/ would be met with.

The contents of the enclosed statement are based on information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company. Our views are based on facts and assumptions indicated to us and the existing provisions of tax law and its interpretations, which are subject to change or modification from time to time by subsequent legislative, regulatory, administrative, or judicial decisions. Any such changes, which could also be retrospective, could have an effect on the validity of our views stated herein. We assume no obligation to update this statement on any events subsequent to its issue, which may have a material effect on the discussions herein. This report including enclosed annexure are intended solely for your information and for the inclusion in the Prospectus or any other offer related material in connection with the proposed initial public offer of the Company and is not to be used, referred to or distributed for any other purpose without our prior written consent.

Sincerely,

For N.K. Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

Sd/-

N K Mittal

Partner

Membership No. 046785

UDIN: 25046785BMIIJU6337

Place: Mumbai

Date: 12.09.2025

ANNEXURE TO THE STATEMENT OF TAX BENEFITS

The information provided below sets out the possible special tax benefits available to the Company and the Equity Shareholders under the Income Tax Act, 1961 presently in force in India. It is not exhaustive or comprehensive and is not intended to be a substitute for professional advice. Investors are advised to consult their own tax consultant with respect to the tax implications of an investment in the Equity Shares particularly in view of the fact that certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail.

YOU SHOULD CONSULT YOUR OWN TAX ADVISORS CONCERNING THE INDIAN TAX IMPLICATIONS AND CONSEQUENCES OF PURCHASING, OWNING AND DISPOSING OF EQUITY SHARES IN YOUR PARTICULAR SITUATION.

A. SPECIAL TAX BENEFITS TO THE COMPANY

The Company is not entitled to any special tax benefits under the Act.

B. SPECIAL TAX BENEFITS TO THE SHAREHOLDER

The Shareholders of the Company are not entitled to any special tax benefits under the Act

Note:

1. All the above benefits are as per the current tax laws and will be available only to the sole / first name holder where the shares are held by joint holders.
2. The above statement covers only certain relevant direct tax law benefits and does not cover any indirect tax law benefits or benefit under any other law.

No assurance is given that the revenue authorities/courts will concur with the views expressed herein.

Our views are based on the existing provisions of law and its interpretation, which are subject to changes from time to time. We do not assume responsibility to update the views consequent to such changes. We do not assume responsibility to update the views consequent to such changes. We shall not be liable to any claims, liabilities or expenses relating to this assignment except to the extent of fees relating to this assignment, as finally judicially determined to have resulted primarily from bad faith or intentional misconduct. We will not be liable to any other person in respect of this statement.

SECTION VI – ABOUT THE COMPANY

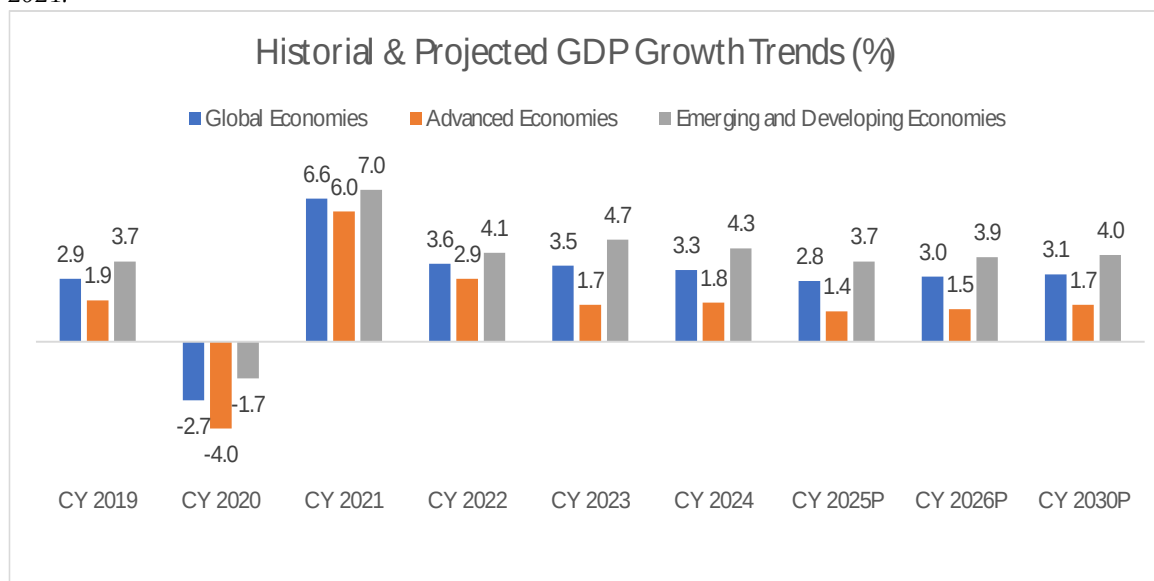
INDUSTRY OVERVIEW

The information in this chapter has been extracted from the websites of and publicly available documents from various sources. The data may have been re-classified by us for the purpose of presentation. Neither we nor any other person connected with this Issue has independently verified the information provided in this chapter. Industry sources and publications, referred to in this chapter, generally state that the information contained therein has been obtained from sources generally believed to be reliable but their accuracy, completeness and underlying assumptions are not guaranteed and their reliability cannot be assured, and, accordingly, investment decisions should not be based on such information.

Global Macroeconomic Scenario

Global Economic Overview

The global economy, which recorded GDP growth at 3.3% in CY 2024, is expected to show resilience at 2.8% in CY 2025. This marks the slowest expansion since 2020 and reflects a 0.5%-point downgrade from January 2025 forecast. Moreover, the projection for CY 2026 has also reduced to 3.0%. This slowdown is majorly attributed due to numerous factors such as high inflation in many economies despite central bank effort to curb inflation, continuing energy market volatility driven by geopolitical tensions particularly in Ukraine and Middle East, and the re-election of Donald Trump as US President extended uncertainty around the trade policies as well as overall global economic growth. High inflation and rising borrowing costs affected the private consumption on one hand while fiscal consolidation impacted the government consumption on the other hand. As a result, global GDP growth is estimated to moderation by 2.8% in CY 2025 as compared to 3.3% in CY 2024.

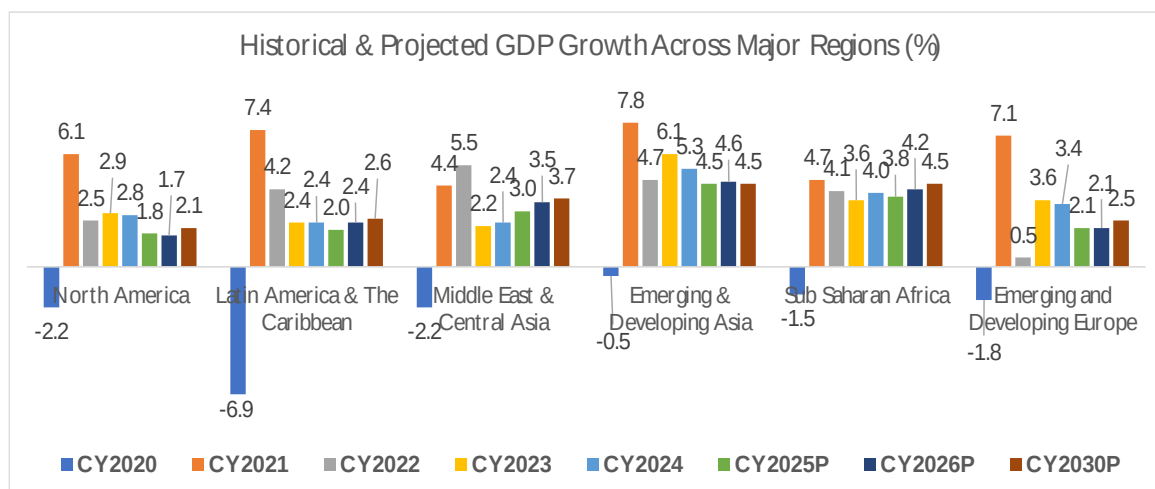


Source – IMF Global GDP Forecast Release April 2025

Note: Advanced Economies and Emerging & Developing Economies are as per the classification of the World Economic Outlook (WEO). This classification is not based on strict criteria, economic or otherwise, and it has evolved over time. It comprises of 40 countries under the Advanced Economies including the G7 (the United States, Japan, Germany, France, Italy, the United Kingdom, and Canada) and selected countries from the Euro Zone (Germany, Italy, France etc.). The group of emerging market and developing economies (156) includes all those that are not classified as Advanced Economies (India, China, Brazil, Malaysia etc.)

Historical and Projected GDP Growth

GDP growth across major regions exhibited a mixed trend between 2022-23, with GDP growth in many regions including North America, Emerging and Developing Asia, and Emerging and Developing Europe slowing further in 2024. In 2025, GDP growth rate in Emerging and Developing Asia (India, China, Indonesia, Malaysia, etc.) is expected to moderate further to 4.5% from 5.3% in the previous year, while in the North America, it is expected to moderate to 1.8% in CY 2025 from 2.8% in CY 2024.



Source-IMF World Economic Outlook April 2025 update.

Except Middle East & Central Asia, all other regions like Emerging and Developing Asia, Emerging and Developing Europe, Latin America & The Caribbean, Sub Saharan Africa and North America, are expected to record a moderation in GDP growth rate in CY 2025 as compared to CY 2024. Further, growth in the United States is expected to come down at 2.71% in CY 2025 from 2.80% in CY 2024 due to lagged effects of monetary policy tightening, gradual fiscal tightening, and a softening in labour markets slowing aggregate demand.

Global Economic Outlook

The global economy is navigating a period of exceptional uncertainty. Policy shifts, particularly those reshaping trade, have alarmed financial markets and bruised business sentiment. The U.S.'s reciprocal tariffs, which represent additional costs for businesses from almost all countries with which the U.S. trades, charge trade partners an import duty at a discounted rate of approximately half the rate that the trade partner currently imposes on the U.S. According to U.S. President Donald Trump, reciprocal tariffs, ranging from 10% to 50%, are meant to address trade barriers limiting U.S. exports. The effective tariff rate includes other tariffs imposed at an earlier date and cumulatively may now be higher than duties charged on U.S. imports. It is unclear whether the reciprocal tariffs represent a negotiating tool, and may therefore be temporary, or form part of broader long-term protectionist measures and industrial strategy.

Responses to reciprocal tariffs have been varied, with some economies promising swift countermeasures. More than 50 markets have sought negotiations with the US. While Malaysia is seeking a united response across ASEAN, the Chinese Mainland has retaliated with duties on all imports from the U.S., declaring it will "fight to the end". In early April, the U.S. confirmed the most aggressive steps yet, with a cumulative 145% tariff on some products imported from the Chinese Mainland. Brazil has readied itself by passing a bill allowing for retaliation, Australia has ruled out retaliatory levies, and the EU remains open to negotiation while preparing a package of countermeasures.

Tariffs and their unpredictable application have weighed on consumer and business sentiment, sunk global stock markets, raised recession risks, and made a global slowdown more likely. Our latest report indicates a further

Om Metallogic Limited –Prospectus

decline in business optimism as firms continue to grapple with trade-related policy uncertainty and its broader economic implications. Export-driven sectors reported sharp declines in optimism. Financial risk perceptions remain elevated as businesses contend with high borrowing costs and persistent inflation expectations. More broadly, the uncertainty is reflected in delayed capital expenditure and a pullback in hiring.

Tariffs have begun to exert pressure on central banks by contributing to inflationary pressures and increasing financial market volatility. Central banks are adjusting forward guidance and policy frameworks and may begin to consider the likelihood of softer growth being a bigger priority than high inflation by starting to cut interest rates to support economies. For businesses, this uncertainty translates into unpredictable cost structures, fluctuating credit availability, and the management of operational costs through diversified supply networks.

The latest report reveals a further decline in business optimism, though at a more moderate pace than in the prior quarter, as businesses continued to grapple with trade-related policy uncertainty and its broader economic implications. Export-driven sectors such as automotives, electricals, and metals saw sharp declines in optimism, particularly in the U.S., Mexico, South Korea, and Japan, where rising tariffs and shifting trade policies have fueled cost pressures and demand volatility. Financial risk perceptions remain elevated.

India Macroeconomic Analysis

India emerged as one of the fastest growth economies amongst the leading advanced economies and emerging economies. In CY 2024, even amidst geopolitical uncertainties, particularly those affecting global energy and commodity markets, India continues to remain one of the fastest growing economies in the world and is expected to grow by 6.2% in CY 2025 and 6.3% in 2026.

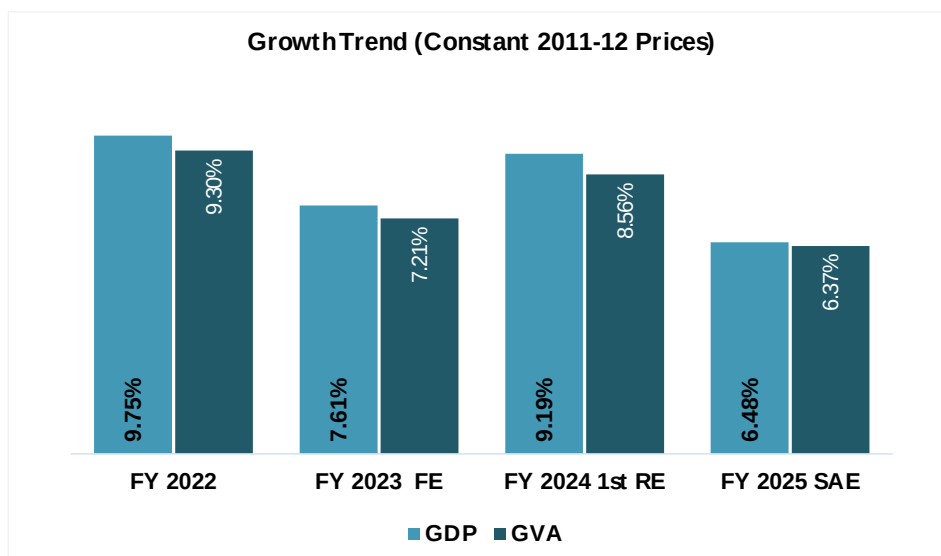
Country	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025 P	CY 2026 P	CY 2030 P
India	-5.8%	9.7%	7.6%	9.2%	6.5%	6.2%	6.3%	6.5%
China	2.3%	8.6%	3.1%	5.4%	5.0%	4.0%	4.0%	3.4%
United States	-2.2%	6.1%	2.5%	2.9%	2.8%	1.8%	1.7%	2.1%
Japan	-4.2%	2.7%	0.9%	1.5%	0.1%	0.6%	0.6%	0.5%
United Kingdom	-10.3%	8.6%	4.8%	0.4%	1.1%	1.1%	1.4%	1.4%
Russia	-2.7%	5.9%	-1.4%	4.1%	4.1%	1.5%	0.9%	1.2%

Source: World Economic Outlook, April 2025

The Government stepped spending on infrastructure projects to boost the economic growth had a positive impact on economic growth. The capital expenditure of the central government increased by average 26.52% during FY 2023-FY 2024 which slowed to 7.27% in FY 2025 which is expected to translate in moderating GDP growth of 6.5% in 2024. In the Union Budget 2025-2026, the government announced INR 11.21 billion capex on infrastructure (10.12% higher than previous year revised estimates) coupled with INR 1.5 trillion in interest-free loans to states. This has provided much-needed confidence to the private sector, and in turn, expected to attract the private investment.

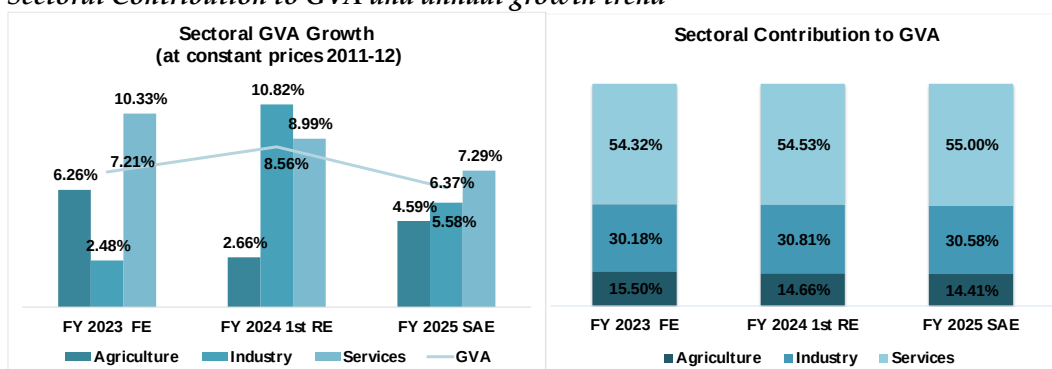
Historical GDP and GVA Growth trend

As per the latest estimates, India's GDP at constant prices is estimated to grow to INR 187.95 trillion in FY 2025 (Second Revised Estimates) with the real GDP growth rates estimated to be 6.48% for FY 2025. Similarly, real Gross Value Added (GVA) growth stood is estimated to have moderated to 6.37% in FY 2025. Even amidst global economic uncertainties, India's economy exhibited resilience supported by robust consumption and government spending.



Source: Ministry of Statistics & Programme Implementation (MOSPI), National Account Statistics: FY2025. FE is Final Estimates, RE is Revised Estimate and SAE is Second Revised Estimates

Sectoral Contribution to GVA and annual growth trend



Source: Ministry of Statistics & Programme Implementation (MOSPI)
FE is Final Estimates, RE is Revised Estimate and SAE is Second Revised Estimates

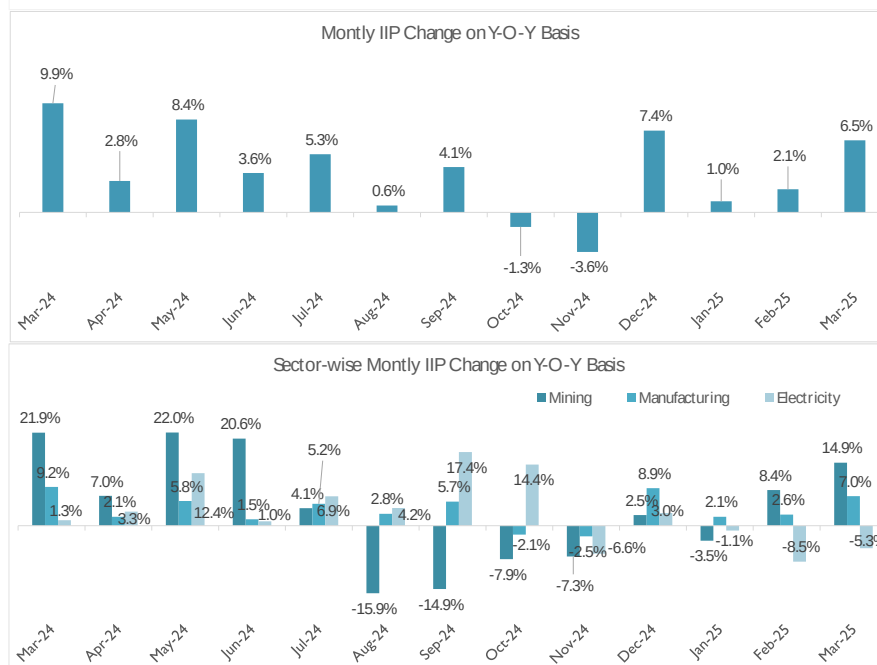
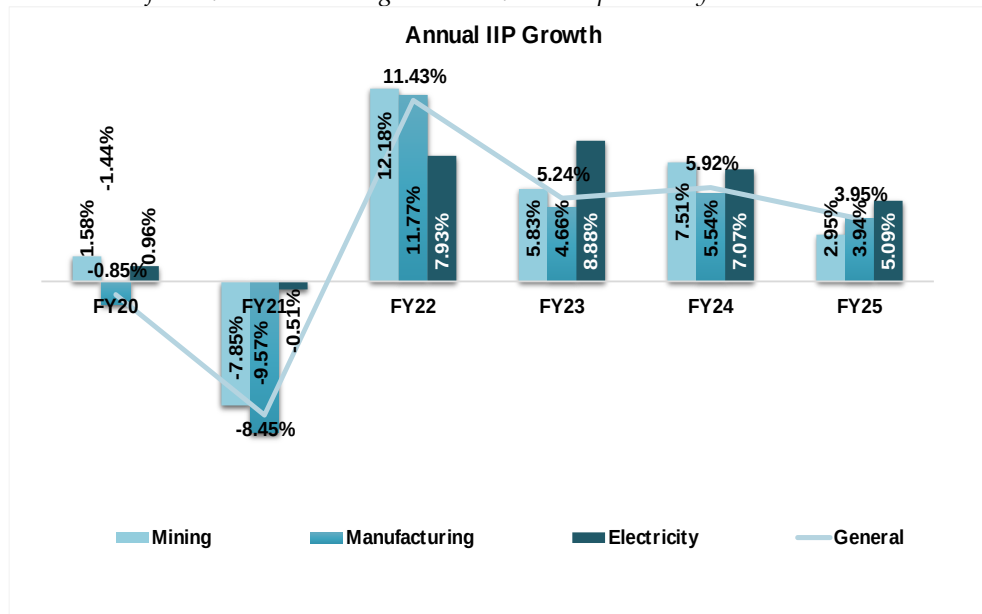
Sectoral analysis of GVA reveals that the industrial sector experienced a moderation in FY 2025, recording a 5.58% y-o-y growth against 10.82% year-on-year growth in FY 2024. Within the industrial sector, growth moderated across sub sector with mining, manufacturing, and construction activities growing by 2.76%, 4.29%, and 8.64% respectively in FY 2025, compared to 3.21%, 12.30%, and 10.41% in FY 2024. Growth in the utilities sector too moderated to 6.03% in FY 2025 from 8.64% in the previous year. The industrial sector's contribution to GVA moderated marginally from 30.81% in FY 2024 to 30.58% in FY 2025.

The services sector continued to be the main driver of economic growth, although its pace moderated. It expanded by 7.29% in FY 2025 from 8.99% in FY 2024. The services sector retained its position as the largest contributor to GVA, rising from 54.32% in FY 2023 to 54.53% in FY 2024, with a further increase to 55.00% in FY 2025.

The agriculture sector saw an acceleration, with growth increasing from 2.66% in FY 2024 to 4.59% in FY 2025. However, its contribution to GVA declined marginally from 14.66% in FY 2024 to 14.41% in FY 2025. Overall, Gross Value Added (GVA) growth moderated to 6.37% in FY 2025 from 8.56% in FY 2024

Annual & Monthly IIP Growth

Industrial sector performance as measured by IIP index exhibited moderation in FY 2025, recording a 3.95% y-o-y growth against 5.92% increase in the previous year. The manufacturing index showed moderation and grew by 3.94% in FY 2025 against 5.54% in FY 2024. Mining sector index too moderated and exhibited a growth of 2.95% in FY 2025 against 7.51% in the previous years while the Electricity sector Index, also witnessed moderation of 5.09% in FY 2024 against 7.07% in the previous year.

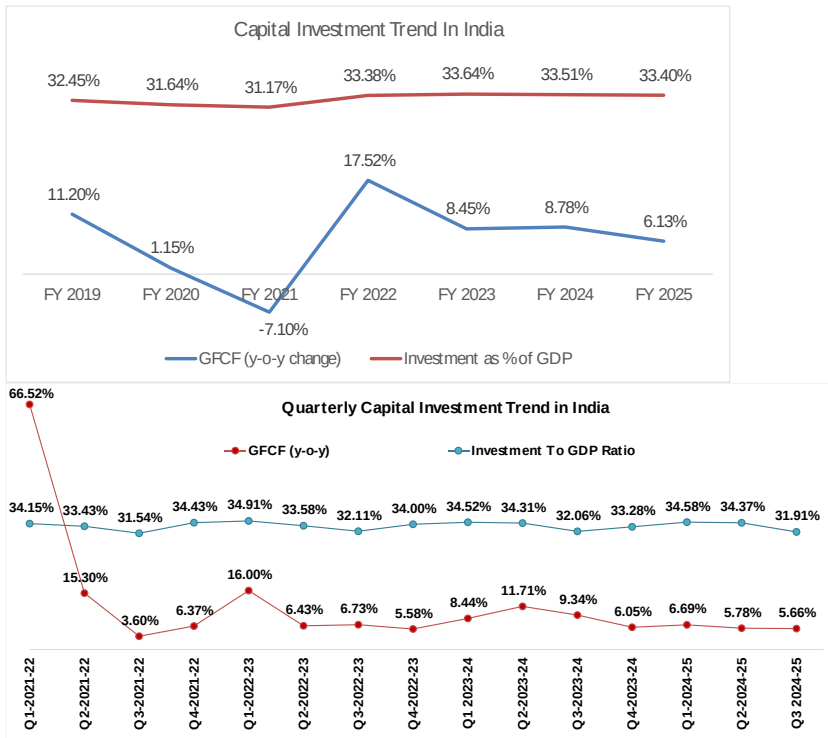


Source: Ministry of Statistics & Programme Implementation (MOSPI)

Overall month IIP index growth grew by 6.5% in March 2025 against 2.1% growth in the February 2025. Both manufacturing and mining index witnessed an improvement in March 2025 over the previous month as well as against January 2025 while electricity Index improved considerably but remained in negative growth trajectory.

Annual and Quarterly: Investment & Consumption Scenario

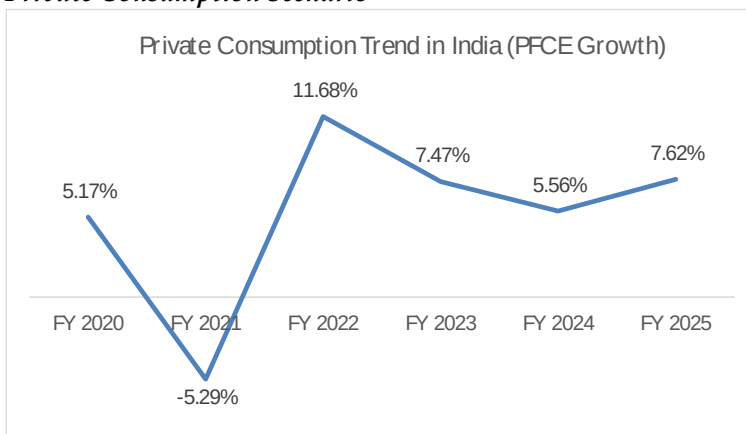
Other major indicators such as Gross fixed capital formation (GFCF), a measure of investments, has shown fluctuation during FY 2025 as it registered 6.13% year-on-year growth against 8.78% yearly growth in FY 2024, taking the GFCF to GDP ratio measured to 33.40%.

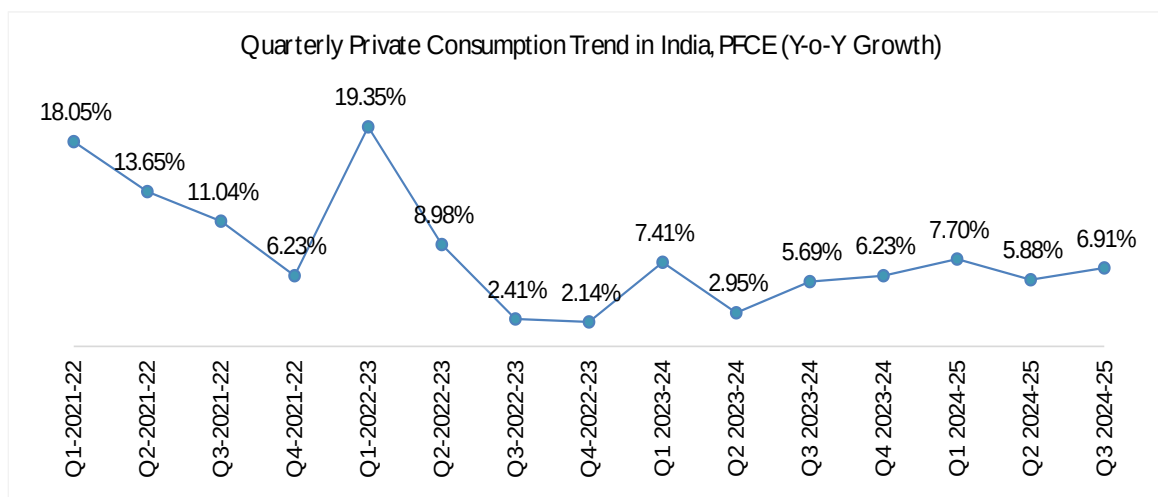


Source: Ministry of Statistics & Programme Implementation (MOSPI)

On quarterly basis, GFCF exhibited a fluctuating trend in quarterly growth over the previous year same quarter. In FY 2024, the growth rate moderated to 6.05% in March quarter against the previous two quarter as government went slow on capital spending amidst the 2024 general election while it observed an improvement in Q1 FY 2025 by growing at 6.69% against 6.05% in the previous quarter and moderated in the subsequent two quarter. On yearly basis, the growth rate remained lower compared to the same quarter in the previous year during FY 2025. The GFCF to GDP ratio measured 31.91% in Q3 FY 2025.

Private Consumption Scenario





Sources: MOSPI

Private Final Expenditure (PFCE) a realistic proxy to gauge household spending, observed growth in FY 2025 as compared to FY 2024. However, quarterly data indicated some improvement in the current fiscal as the growth rate improved over the corresponding period in the last fiscal.

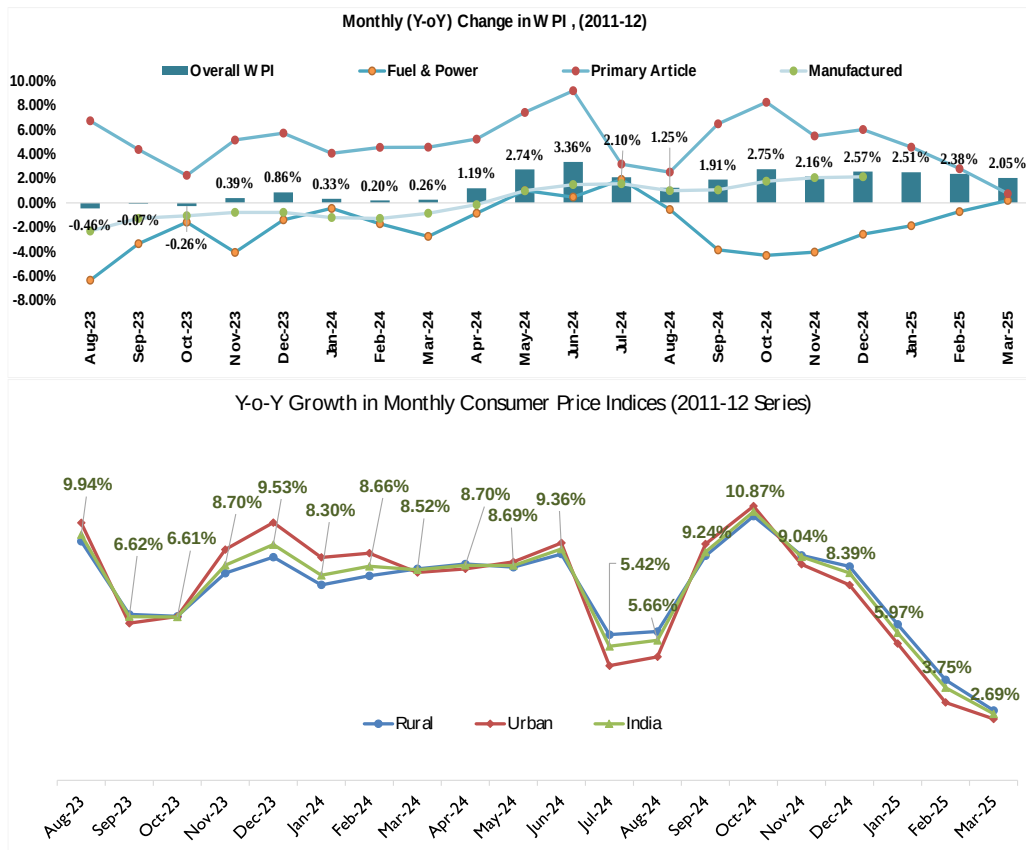
Inflation Scenario

The inflation rate based on India's Wholesale Price Index (WPI) exhibited significant fluctuations across different sectors from August 2023 to March 2025. The annual rate of inflation based on all India Wholesale Price Index (WPI) number is 2.05% (provisional) for the month of March 2025 (over March 2024). Positive rate of inflation in March 2025 is primarily due to increase in prices of manufacture of food products, other manufacturing, food articles, electricity and manufacture of textiles etc.

By March 2025, Primary Articles (Weight 22.62%), The index for this major group decreased by 1.07% to 184.6 (provisional) in March 2025 from 186.6 (provisional) for the month of February 2025. Price of crude petroleum & natural gas (-2.42%), non-food articles (-2.40%) and food articles (-0.72%) decreased in March 2025 as compared to February 2025. The price of minerals (0.31%) increased in March 2025 as compared to February 2025.

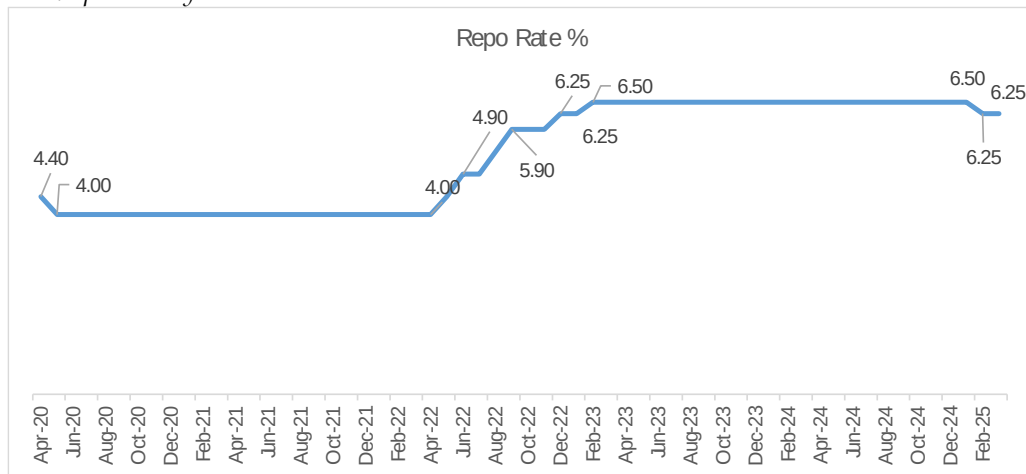
Moreover, power & fuel, the index for this this major group decreased by 0.91% to 152.4 (provisional) in March 2025 from 153.8 (provisional) for the month of February 2025. Price of electricity (-2.31%) and mineral oils (-0.70%) decreased in March 2025 as compared to February 2025. The price of coal remained same as in the previous month.

Furthermore, Manufactured Products (Weight 64.23%), the index for this major group increased by 0.42% to 144.4 (Provisional) in March 2025 from 143.8 (Provisional) for the month of February 2025. Out of the 22 NIC two-digit groups for manufactured products, 16 groups witnessed an increase in prices, 5 groups witnessed a decrease in prices and 1 group witnessed no change in prices. Some of the important groups that showed month-over-month increase in prices were manufacture of basic metals; food products; other transport equipment; other manufacturing and machinery and equipment etc. Some of the groups that witnessed a decrease in prices were manufacture of textiles; chemicals and chemical products; computer, electronic and optical products; printing and reproduction of recorded media and furniture etc in March 2025 as compared to February 2025.



Source: MOSPI, Office of Economic Advisor

Retail inflation rate (as measured by the Consumer Price Index) in India showed notable fluctuations between August 2023 and March 2025. Overall, the national CPI inflation rate moderated to 2.69% by March 2025, indicating a gradual easing of inflationary pressures across both rural and urban areas. Rural CPI inflation peaked at 9.67% in August 2023, declining to 2.82% in March 2025. Urban CPI inflation followed a similar trend, rising to 10.42% in August 2023 and then dropping to 2.48% in March 2025. CPI measured above 6.00% tolerance limit of the central bank since July 2023. As a part of an anti-inflationary measure, the RBI has hiked the repo rate by 250 bps since May 2022 and 8 Feb 2023 while it held the rate steady at 6.50% till January 2025. In February, RBI reduced the repo rate for the first time in the last 5 year by 25 basis point to 6.25% from 6.50% previously.



Sources: CMIE Economic Outlook

Growth Outlook

The Union Budget 2025-26 has laid the foundation for sustained growth by balancing demand stimulation, investment promotion and inclusive development. Inflation level is reaching within the central bank's target; the RBI may pursue further monetary easing that will support growth. The medium-term outlook is bright, fuelled by the emphasis on physical and digital infrastructure spending. With a focus on stimulating demand, driving investment and ensuring inclusive development, the budget introduces measures such as tax relief, increased infrastructure spending and incentives for manufacturing and clean energy. These initiatives aim to accelerate growth while maintaining fiscal discipline, reinforcing India's long-term economic resilience. The expansion of tax relief i.e. zero tax liability for individuals earning up to INR 12 lacs annually under the new tax regime is expected to strengthen household finances and, consequently, boost consumption.

The external sector remains resilient, and key external vulnerability indicators continue to improve. However, tariff-related uncertainty is likely to weigh on exports and investment, prompting us to cut our FY26 GDP growth forecast to 6.3%.

INDIAN INDUSTRY OVERVIEW

Strong economic growth in the first quarter of FY23 helped India overcome the UK to become the fifth-largest economy after it recovered from the COVID-19 pandemic shock. Nominal GDP for FY25 is estimated at Rs. 33.10 lakh crore (US\$ 3.8 trillion) with growth rate of 9.9%, compared to Rs. 30.12 lakh crore (US\$ 3.5 trillion) in FY24. Strong domestic demand for consumption and investment, along with Government's continued emphasis on capital expenditure are seen as among the key driver of the GDP in the second half of FY25. In FY25, India's exports stood at Rs. 37.31 lakh crore (US\$ 433.56 billion), with Engineering Goods (26.88%), Petroleum Products (13.86%) and electronic goods (8.89%) being the top three exported commodity. Rising employment and increasing private consumption, supported by rising consumer sentiment, will support GDP growth in the coming months.

Future capital spending of the government in the economy is expected to be supported by factors such as tax buoyancy, the streamlined tax system with low rates, a thorough assessment and rationalisation of the tariff structure, and the digitization of tax filing.

In the medium run, increased capital spending on infrastructure and asset-building projects is set to increase growth multipliers. The contact-based services sector has demonstrated promise to boost growth by unleashing the pent-up demand. The sector's success is being captured by a number of HFIs (High-Frequency Indicators) that are performing well, indicating the beginnings of a comeback.

India has emerged as the fastest-growing major economy in the world and is expected to be one of the top three economic powers in the world over the next 10-15 years, backed by its robust democracy and strong partnerships.

India's appeal as a destination for investments has grown stronger and more sustainable because of the current period of global unpredictability and volatility, and the record amounts of money raised by India-focused funds in 2022 are evidence of investor faith in the "Invest in India" narrative.

MARKET SIZE

Real GDP for FY25 is estimated at Rs. 187.95 lakh crores (US\$ 2.2 trillion) with growth rate of 6.5%, compared to Rs. 176.51 lakh crore (US\$ 2.06 trillion) for FY24. As on Jan 2025, there are 118 unicorn startups in India, with a combined valuation of over Rs. 3.0 lakh crore (US\$ 354 billion). The government is also focusing on renewable sources by achieving 40% of its energy from non-fossil sources by 2030. India is committed to achieving the country's ambition of Net Zero Emissions by 2070

through a five-pronged strategy, 'Panchamrit'. Moreover, India ranked 3rd in the renewable energy country attractive index.

According to the McKinsey Global Institute, India needs to boost its rate of employment growth and create 90 million non-farm jobs between 2023 to 2030 in order to increase productivity and economic growth. The net employment rate needs to grow by 1.5% per annum from 2023 to 2030 to achieve 8-8.5% GDP growth between same time periods. The Current Account Deficit (CAD) stood at Rs. 98,095 crore (US\$ 11.5 billion) for Q3 of FY25 as compared to Rs. 88,712 crore (US\$ 10.4 billion) in Q3 of FY24. This was largely due to increase in merchandise trade deficit.

Exports fared remarkably well during the pandemic and aided recovery when all other growth engines were losing steam in terms of their contribution to GDP. Going forward, the contribution of merchandise exports may waver as several of India's trade partners witness an economic slowdown. According to Minister of Commerce and Industry, Consumer Affairs, Food and Public Distribution and Textiles Mr. Piyush Goyal, Indian exports are expected to reach US\$ 1 trillion by 2030.

RECENT DEVELOPMENTS

India is primarily a domestic demand-driven economy, with consumption and investments contributing to 70% of the economic activity. With an improvement in the economic scenario and the Indian economy recovering from the Covid19 pandemic shock, several investments and developments have been made across various sectors of the economy. According to World Bank, India must continue to prioritise lowering inequality while also putting growth-oriented policies into place to boost the economy. In view of this, there have been some developments that have taken place in the recent past. Some of them are mentioned below.

- The HSBC India Manufacturing PMI increased to 58.4 in April 2025, up from 58.1 in March 2025, based on preliminary estimates. This rise signifies improved operating conditions and represents the most rapid growth pace observed in the past year. Contributing factors include a notable surge in new export orders, which experienced their most significant increase in over fifteen years, alongside a faster expansion in overall new business activity.
- In Q1 CY25, private equity (PE) and venture capital (VC) investments stood at Rs. 1,16,861 crore (US\$ 13.7 billion) across 284 deals.
- India saw a robust 10.35% growth in passengers carried by domestic airlines at 431.98 lakh in FY25, from 391.46 lakh in FY24, according to the Directorate General of Civil Aviation (DGCA).
- As of April 18, 2025, India's foreign exchange reserves stood at Rs. 58,57,537 crore (US\$ 686.70 billion).
- India secured 39th position out of 133 economies in the Global Innovation Index 2024. India rose from 81st position in 2015 to 39th position in 2024. India ranks 3rd position in the global number of scientific publications.
- The gross GST (Goods and Services Tax) revenue collection stood at Rs. 1.84 lakh crore (US\$ 21.57 billion) in February 2025.
- Between April 2000–December 2024, cumulative FDI equity inflows to India stood at Rs. 89.88 lakh crore (US\$ 1.05 trillion).
- In February 2025, the overall IIP (Index of Industrial Production) stood at 151.3. The Indices of Industrial Production for the mining, manufacturing and electricity sectors stood at 141.9, 148.6 and 194.0, respectively.
- According to data released by the Ministry of Statistics & Programme Implementation (MoSPI), India's Consumer Price Index (CPI) – Combined inflation was 3.34% in March 2025 against 4.85% in March 2024.

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- Foreign Institutional Investors (FII) inflows in FY25 were close to Rs. 1.27 lakh crore (US\$ 14.89 billion), while Domestic Institutional Investors (DII) bought Rs. 6.00 lakh crore (US\$ 70.34 billion) in the same period.
- India's wheat procurement rose 34% YoY, reaching 22.36 MT as of April 28, 2025, with target of 31 MT in sight. Strong MSP, bonuses, and robust crop output boost sales to government agencies, ensuring food security and potential for open market intervention.

GOVERNMENT INITIATIVES

Over the years, the Indian government has introduced many initiatives to strengthen the nation's economy. The Indian government has been effective in developing policies and programmes that are not only beneficial for citizens to improve their financial stability but also for the overall growth of the economy. Over recent decades, India's rapid economic growth has led to a substantial increase in its demand for exports. Besides this, a number of the government's flagship programmes, including Make in India, Start-up India, Digital India, the Smart City Mission, and the Atal Mission for Rejuvenation and Urban Transformation, is aimed at creating immense opportunities in India. In this regard, some of the initiatives taken by the government to improve the economic condition of the country are mentioned below:

- According to a report by Wood Mackenzie in January 2025, India, the United States, and West Asia are expected to collectively add 100 Gigawatts (GW) of solar capacity by 2025, while China is anticipated to continue its leadership in the solar industry.
- In July 2024, the Ministry of Finance held the Union Budget and announced that for 2024-25, the total receipts other than borrowings and the total expenditure are estimated at Rs. 32.07 lakh crore (US\$ 383.93 billion) and Rs. 48.21 lakh crore (US\$ 577.16 billion), respectively.
- In February 2024, the Finance Ministry announced the total expenditure in Interim 2024-25 estimated at Rs. 47,65,768 crore (US\$ 571.64 billion) of which total capital expenditure is Rs. 11,11,111 crore (US\$ 133.27 billion).
- On January 22, 2024, Prime Minister Mr. Narendra Modi announced the 'Pradhan Mantri Suryodaya Yojana'. Under this scheme, 1 crore households will receive rooftop solar installations.
- On September 17, 2023, Prime Minister Mr. Narendra Modi launched the Central Sector Scheme PMVISHWAKARMA in New Delhi. The new scheme aims to provide recognition and comprehensive support to 123 traditional artisans & craftsmen who work with their hands and basic tools. This initiative is designed to enhance the quality, scale, and reach of their products, as well as to integrate them with MSME value chains.
- On August 6, 2023, Amrit Bharat Station Scheme was launched to transform and revitalize 1309 railway stations across the nation. This scheme envisages development of stations on a continuous basis with a long-term vision.
- On June 28, 2023, the Ministry of Environment, Forests, and Climate Change introduced the 'Draft Carbon Credit Trading Scheme, 2023'.
- From April 1, 2023, Foreign Trade Policy 2023 was unveiled to create an enabling ecosystem to support the philosophy of 'Aatmanirbhar Bharat' and 'Local goes Global'.
- To enhance India's manufacturing capabilities by increasing investment and production in the sector, the government of India has introduced the Production Linked Incentive Scheme (PLI) for Pharmaceuticals.
- Prime Minister's Development Initiative for North-East Region (PM-DevINE) was announced in the Union Budget 2022-23 with a financial outlay of Rs. 1,500 crore (US\$ 182.35 million).
- Prime Minister Mr Narendra Modi has inaugurated a new food security scheme for providing free food grains to Antyodaya Ann Yojna (AAY) & Primary Household (PHH) beneficiaries, called Pradhan Mantri Garib Kalyan Ann Yojana (PMGKAY) from January 1, 2023.

ROAD AHEAD

India's economy grew by 6.2% in Q3 FY25. Signs of recovery are now visible, with growth expected to rise to 7.6% in Q4 FY25-indicating a possible turnaround in the coming months. India's comparatively strong position in the external sector reflects the country's positive outlook for economic growth and rising employment rates. India ranked 5th in foreign direct investment inflows among the developed and developing nations listed for the first quarter of 2022.

India's economic story during the first half of FY24 highlighted the unwavering support the government gave to its capital expenditure, which, in FY24, stood 37.4% higher than the same period last year. In the Union Budget of FY26, capital expenditure took lead by steeply increasing the capital expenditure outlay by 10.0 % to Rs. 11.21 lakh crore (US\$ 131.42 billion) over Rs. 10.18 lakh crore (US\$ 119.34 billion) in FY25. Stronger revenue generation because of improved tax compliance, increased profitability of the company, and increasing economic activity also contributed to rising capital spending levels.

India's total exports of goods and services rose by 5.5% to a record Rs. 69.8 lakh crore (US\$ 820.9 billion) in FY25, compared to Rs. 65.8 lakh crore (US\$ 773.0 billion) in FY24. With a reduction in port congestion, supply networks are being restored.

With a proactive set of administrative actions by the government, flexible monetary policy, and a softening of global commodity prices and supply-chain bottlenecks, inflationary pressures in India look to be on the decline overall.

Source: <https://www.ibef.org/economy/indian-economy-overview>

INDIAN MINERAL INDUSTRY AND NATIONAL ECONOMY

According to Survey, India's economic growth in FY23 has been principally led by private consumption and capital formation and they have helped generate employment as seen in the declining urban unemployment rate and in the faster net registration in Employee Provident Fund. Moreover, World's second-largest vaccination drive involving more than 2 billion doses also served to lift consumer sentiments that may prolong the rebound in consumption. Still, private capex soon needs to take up the leadership role to put job creation on a fast track.

The Survey further reflects that the credit growth to the Micro, Small and Medium Enterprises (MSME) sector has been remarkably high, over 30.6 per cent, on average during Jan-Nov 2022, supported by the extended Emergency Credit Linked Guarantee Scheme (ECLGS) of the Union government. It adds that the recovery of MSMEs is proceeding apace, as is evident in the amounts of Goods and Services Tax (GST) they pay, while the Emergency Credit Linked Guarantee Scheme (ECLGS) is easing their debt servicing concerns. Apart from this, increase in the overall bank credit has also been influenced by the shift in borrower's funding choices from volatile bond markets, where yields have increased, and external commercial borrowings, where interest and hedging costs have increased, towards banks. If inflation declines in FY24 and if real cost of credit does not rise, then credit growth is likely to be brisk in FY24. The Capital Expenditure (Capex) of the central government, which increased by 63.4 per cent in the first eight months of FY23, was another growth driver of the Indian economy in the current year, crowding in the private Capex since the January-March quarter of 2022. On current trend, it appears that the full year's capital expenditure budget will be met. A sustained increase in private Capex is also imminent with the strengthening of the balance sheets of the Corporates and the consequent increase in credit financing it has been able to generate. Dwelling on halt in construction activities during the Pandemic, the Survey underscores that vaccinations have

facilitated the return of migrant workers to cities to work in construction sites as the rebound in consumption spilled over into the housing market. This is evident in the housing market witnessing a significant decline in inventory overhang to 33 months in Q3 of FY23 from 42 months last year.

Promoting the Private Sector as a co-partner in the development, the Survey notes that a fundamental principle behind the government's policy in the post 2014 period has been the engagement with the Private Sector as a partner in the development process. The New Public Sector Enterprise Policy for Aatmanirbhar Bharat has thus been introduced to realise higher efficiency gains by minimising the presence of the government in the PSEs to only a few strategic sectors. Significant initiatives have been introduced under Aatmanirbhar Bharat and Make in India programmes to enhance India's manufacturing capabilities and exports across the industries. The National Logistics Policy (2022) has been launched to create an overarching logistics ecosystem for lowering the cost of logistics and bringing it to par with other developed countries. Liberalisation of FDI policy has resulted in a visible structural shift in the gross FDI flows to India during the last decade. Opening the strategic sectors, such as, defence, mining and space, for the Private Sector has enhanced the business opportunities in the economy. Reforms to address the structural challenges faced by MSMEs have also been a vital part of the industrial policy in recent year.

ALUMINIUM INDUSTRY

Aluminium is the fastest growing non-ferrous metal in India and the same is evident by its growing and widespread use. Most of the Aluminium Smelter are located near their respective alumina refineries. Ten aluminium smelters are operated by four companies viz. Nalco, Balco, Hindalco & Vedanta. Nalco is the only company in the Public Sector with installed capacity of 4,60,000 tpy. Balco, earlier a Public Sector company, is now under Private Sector. The at Renukoot (Uttar Pradesh), Aditya Aluminium (Odisha), Mahan Aluminium (Madhya Pradesh) and Hirakud (Odisha). Newly installed smelters at Aditya Aluminium and Mahan Aluminium have state-of-the-art AP36 technology. The Hindalco's total primary aluminium (metal) capacity has enhanced to around 13,45,000 tpy from earlier capacity of 5,62, 000 tpy. This increase was primarily on account of production from Mahan and Aditya smelter commissioned during the year 2014-15. In addition to aluminium, Renukoot Integrated Aluminium Complex also produces semi-fabricated products viz. conductor redraw rods, sheet, extrusion, etc. The Alupuram (Kerala) smelter is closed but extrusion unit currently operates at a capacity of 8,000 tpy. Hindalco's plants are equipped with sophisticated rolling mills and finishing equipment. The plants are located at Hirakud (Odisha), Belur (West Bengal), Mouda (Maharashtra), Renukoot (Uttar Pradesh) & Taloja (Maharashtra). Hindalco's finished products include, alumina, primary aluminium in the form of ingots, billets & wire rods, value-added products, such as, rolled products, extrusion and foils. Hindalco is the largest manufacturer of entire range of Flat Rolled Products. Flat Rolled Products facilities at Hirakud (Odisha) and Mouda (Maharashtra) are being modernised to produce world class Can Body stock and Ultra Thin Gauge Foils, respectively. The Hirakud plant produces Flat Rolled Products (FRP), rolled products, extrusions products and wire rods. Hindalco has a conductor redraw capacity of 56,400 tpy at Renukoot plant and sheet rolling capacity of 2,05,000 tpy spread over at Renukoot (80,000 tpy), Belur (45,000 tpy), Taloja (50,000 tpy) and Mouda (30,000 tpy) plants. The Company also has two plants for aluminium extrusion with capacity of 31,000 tpy comprising units at Renukoot with 23,000 tpy capacity and Alupuram (Kerala) with 8,000 tpy capacity.

Hindalco's foil unit located at Silvassa (Dadra & Nagar Haveli) has an installed capacity of 30,000 tpy and produces foils with thickness varying from 9 microns to 200 microns. Kollur plant in Medak district (Andhra Pradesh) has capacity of 4,000 tpy and produces an array of highquality foils, from cigarette and blister foil to lidding foil in thicknesses from 50 to 7 microns.

RECYCLING

Aluminium is 100% recyclable and consumes 95% less and releases 95% less greenhouse gases as compared to primary aluminium and there is no loss of properties or quality during the recycling process. Products of aluminium, such as, UBC (Used Beverages Can), aluminium foils, plates and automotive components can be easily recycled, thereby, saving energy and reducing greenhouse emissions. Aluminium recycling process is less capital intensive than primary metal production as the process requires only 5% of energy, i.e., 13–15 thousand units of power for producing one tonne of aluminium through primary route. Recycling of aluminium saves about 6 kg of bauxite/kg and 14 kWh of electrical energy /kg of primary aluminium. Besides, it keeps the emission levels of greenhouse gases as low as 5% from the actual emission experienced during primary production. Further, recycling facilitates reduced stress on the use of bauxite and thereby preserving about six lakh tonnes of bauxite resources every year.

India's metal recycling rate is about 25%. Altogether the rise in aluminium production from old scrap has grown from one million tonnes in 1980 to 20 million tonnes in 2019. All the activity related to aluminium scrap recovery are limited to the Unorganised sectors, catering mostly to the utensil and casting industries. The proportion of recycled aluminium has been increasing over the years. It is expected that in the years to come, it will reach a figure of about 35–40% of total aluminium consumption. Currently, there is only one recycling unit of Hindalco in the Organised Sector at Taloja with 25,000 tonnes annual capacity. Although the plant at Taloja was facing challenges due to less availability of scrap, the production from the unit has improved and the plant is now operating at 80% of the rated capacity as against earlier capacity of 60%. Hindalco is planning to set up greenfield recycling unit at Mundra with a capacity of 93 KTPA.

Most recycling units in India operate on outdated, or primitive technology which leads to high levels of pollution and energy consumption. This is an area that needs to be addressed by the Indian Aluminium Industry. Due recognition of recycling could encourage users of aluminium particularly in transport, housing, packaging and durable sectors to broaden the organised markets for the scrap generated.

(Source: https://ibm.gov.in/writereaddata/files/17454767536809dc9139ba8IMYB_BOOK_2023.pdf)

Peer Companies Profiling:

Baheti Recycling Industries Limited

***Company Overview:**

Incorporated in 1994, Baheti Recycling Industries Limited is an aluminium recycling Company, primarily engaged in processing aluminium based metal scrap to manufacture:

- (i) aluminium alloys in the form of ingots and
- (ii) aluminium De-ox alloys in the form of cubes, ingots, shots and notch bar.

The company also involved in trading of scrap metals including aluminium, brass, copper, and zinc.

Its products cater to a wide range of industries such as automotive, construction, electrical transmission, and steel manufacturing.

Aluminium alloys are preferred in automotive components due to their high strength-to-weight ratio, stiffness, and corrosion resistance.

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Aluminium de-oxidizer alloys also plays a critical role in steel production by removing oxygen during the manufacturing process.

The Company is headquartered in Ahmedabad, Gujarat and operates across 12 Indian states and union territories, with significant revenue coming from Gujarat, Maharashtra, Odisha, and Jharkhand.

It also has a growing international presence, exporting to countries such as Japan, USA, Canada, UAE, China, Hong Kong, and Taiwan.

Product & Service Offerings

- Aluminium Alloys in the form of ingots, and;
- Aluminium Deox Alloys in form of Cubes, Notch Bar, Ingots and Shots.

Key Strengths

- In-house manufacturing facility supported by technology driven process
- Stringent quality control mechanism ensuring standardized product quality
- Diversified Client Base and long standing relationship with our customers
- Strong and diversified supplier base for sourcing raw material

*(Source- www.bahetiindustries.com and Annual Report for FY 2023-24)

Nupur Recyclers Limited

***Company Overview:**

Incorporated on January 22, 2019, Nupur Recyclers Limited is a Delhi based Company engaged in the import, trading, and processing of non-ferrous metal scrap such as zinc, aluminium, zurik, and copper. The Company operates on a B2B model, supplying quality-graded scrap to various industries including automotive, manufacturing, infrastructure, and engineering. The company plays a significant role in the metal recycling supply chain, sourcing recyclable materials from global suppliers such as Europe and USA, and processing them domestically using advanced machinery and sustainable practices. The company has also diversified into several high-, sustainability focused sectors such as:

- **Green Energy & E-Mobility:** Installation of EV charging stations across Delhi-NCR, in partnership with EVI Technologies.
- **Urban Mining:** Investment in battery recycling and **extraction of valuable metals** such as **lithium, cobalt, and other rare earth elements** from used lithium-ion mobile batteries.
- **Plastic Waste Recycling:** The Company has also ventured into plastic recycling, reflecting its commitment to sustainability and responsible waste management.

Product Portfolio:

- Zinc
- Zurik
- Aluminium
- Copper
- Stainless Steel

Processed Outputs

- **Ingots-** offering of various metals such as Aluminium, Zinc, Copper.
- Shredded Scrap Materials

*(Source- <https://www.nupurrecyclers.com/> and Annual Report for FY 2023-24)

Om Metallogic Limited –Prospectus

Financial Analysis:

Particular	Unit	Om Metallogic Limited		
		Fiscal 2025	Fiscal 2024	Fiscal 2023
Total Revenue	Rs. in Lacs	6,040.89	3,891.32	3,783.79
Revenue From Operations	Rs. in Lacs	5,999.62	3,854.50	3,780.64
EBITDA	Rs. in Lacs	623.67	372.84	241.72
EBITDA Margin	in %	10.40	9.67	6.39
PAT	Rs. in Lacs	411.88	221.60	110.25
PAT Margin	in %	6.87	5.75	2.92
Operating Cash Flow	Rs. in Lacs	174.53	146.92	63.84
Net Worth	Rs. in Lacs	1,178.05	766.17	376.34
Long Term Borrowing	Rs. in Lacs	159.77	189.40	183.50
Debt Equity Ratio	In Times	0.88	1.44	2.37
Return on Equity	in %	42.37	38.79	29.92
Return on Capital Employed	in %	55.50	48.96	34.71
Return on Assets	in %	13.30	8.83	4.72
Interest Coverage Ratio	In Times	7.07	3.91	2.69

Particular	Unit	Baheti Recycling Industries Limited			Nupur Recyclers Limited		
		Fiscal 2025	Fiscal 2024	Fiscal 2023	Fiscal 2025	Fiscal 2024	Fiscal 2023
Total Revenue	Rs. in	52,453.87	42,945.04	36,056.40	14,001.10	18,684.04	10,541.00
Revenue From Operations	Rs. in Lacs	52,430.68	42,934.49	35,996.29	13,404.08	18,081.81	9,884.76
EBITDA	Rs. in Lacs	3,283.01	1634.47	1121.63	392.46	870.95	700.58
EBITDA Margin	in %	6.26	3.81	3.12	2.93	4.82	7.09
PAT	Rs. in Lacs	1,800.98	720.08	528.40	702.16	1,055.04	934.45
PAT Margin	in %	3.43	1.68	1.47	5.24	5.83	9.45
Operating Cash Flow	Rs. in Lacs	-2,270.40	-1090.74	-873.48	-2,342.43	1,653.56	-1,607.24
Net Worth	Rs. in Lacs	5,912.34	4,163.19	3,443.11	10,952.18	8,565.90	7,002.63
Long Term Borrowing	Rs. in Lacs	148.71	1049.57	1107.27	-	-	-
Debt Equity Ratio	In Times	2.41	2.38	2.06	NA	NA	0.00
Return on Equity	in %	35.75	18.93	20.66	7.19	13.55	14.04
Return on Capital Employed	in %	56.06	31.58	32.29	10.10	18.86	20.30
Return on Assets	in %	7.24	4.37	4.16	6.26	11.06	12.66
Interest Coverage Ratio	In Times	4.22	2.51	2.71	125.71	63.98	61.98

OUR BUSINESS

Some of the information contained in the following discussion, including information with respect to our plans and strategies, contain forward-looking statements that involve risks and uncertainties. You should read the section “Forward-Looking Statements” for a discussion of the risks and uncertainties related to those statements and also the section “Risk Factors” for a discussion of certain factors that may affect our business, financial condition or results of operations. Our actual results may differ materially from those expressed in or implied by these forward-looking statements. Our fiscal year ends on March 31 of each year, so all references to a particular fiscal are to the Twelve-month period ended March 31 of that year.

In this section, a reference to the “Company” means Om Metallogic Limited. Unless otherwise indicated, financial information included herein are based on our Restated Financial Statements for financial year ended March 31, 2024, 2023 and 2022 included in this Prospectus on page 181

OVERVIEW

Incorporated in 2011, we are an aluminium recycling Company, primarily engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots. The versatile properties of aluminium and its alloys, results in it being used in automobiles Industry. Aluminium alloys are used in mostly automobiles components due to its stiffness, corrosion resistance and excellent strength to weight ratio.

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on 14th December, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. On March 22, 2013, our Company acquired Proprietary business of M/s Om Industries, a proprietary firm owned by Mr. Manish Sharma w.e.f April 01, 2013 along with the assets and liabilities of the proprietorship concern as going concern. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated 26th June, 2023 issued by the Registrar of Companies, Delhi.

Our Promoters have been instrumental in the business growth of the Company and are actively engaged in corporate strategy and planning. Our Company is promoted by Mr. Manish Sharma and Mrs. Seema Sharma who were the subscribers to the memorandum of Association at the time of Incorporation of our Company, they are also the Executive Directors of our Company. Our promoters are the guiding force behind the strategic decisions of our Company and under their guidance, our Company has been able to successfully execute our business strategies over the years.

As on date of this Prospectus, Our manufacturing facility has accreditations such as ISO 9001:2015 for quality management systems. Our manufacturing unit is, situated in an area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004 and has 5,280 Ton per Annum installed capacity for processing aluminium scrap. Our manufacturing facility is strategically located near to majority of our customers’ manufacturing facilities allowing us to optimise our deliveries, reduce lead times and facilitate greater interaction with our customers.

The major role in melting of metal is played by furnace, which is a high – temperature device used to melt the metal scrap. It is a structure in which material can be heated to very high temperature. The aluminium ingots are produced through induction furnace by melting of aluminium scrap. This is continuous process controlled by uniform heating with the help of electricity. The aluminium scrap is put into the crucible and heated to the required temperature for secondary refining. The liquid metal then poured into cast iron moulds and the ingots so produced from furnace.



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We are a customer centric company, constantly striving to create value for our customers through products offered and committed deliveries. Currently, our majority portion of the revenue comes from the state of Delhi, Haryana and Uttar Pradesh.

Details of Total Revenue and Profits are us under:

(Amount in Rs. Lakhs)

Particulars	31.03.25	31.03.24	31.03.23
Income			
Revenue from Operations	5,999.62	3,854.50	3,780.64
Other Income	41.27	36.82	3.15
Total Income	6,040.89	3,891.32	3,783.79
Total Expenditure	5,494.52	3,595.16	3,636.45
Net Profit before Tax	546.37	296.16	147.33
Profit (Loss) for the period	411.88	221.60	110.25
PAT Margins (%)	6.87%	5.75%	2.92%
EBITDA	623.67	372.84	241.72
EBITDA Margins (%)	10.40%	9.67%	6.39%

*EBITDA is calculated as profit for the period / year, plus tax expenses (consisting of current tax, deferred tax and current taxes relating to earlier years), Interest Expense and depreciation and amortization expenses minus other Income.

From FY 2022-23 to FY 2024-25, as per our Restated Financial Statements, our Company has shown the pattern of revenue and expenditure:

- i) Our EBITDA has shown growth from Rs. 241.72 lakhs in FY 2022-23 to Rs. 623.67 lakhs in FY 2024-25.
- ii) Our EBITDA margin has increased from 6.39% in FY 2022-23 to 10.40% in FY 2024-25;
- iii) Our PAT was Rs. 110.25 lakhs in FY 2022-23 and Rs. 411.88 lakhs in FY 2024-25.
- iv) Our PAT margin has increased from 2.92% in FY 2022-23 to 6.87% in FY 2024-25.

Key Performance Indicators of our Company:

Financials KPIs of our Company

(Amount in Lakhs, except for percentage)

Particulars	For the Period ended on		
	31.03.2025	31.03. 2024	31.03. 2023
Revenue from operations	5,999.62	3,854.50	3,780.64
Growth in Revenue from Operations (%)	55.65%	1.95%	-8.38%
Total Income	6,040.89	3,891.32	3,783.79
EBITDA	623.67	372.84	241.72
EBITDA margin (%)	10.40%	9.67%	6.39%
PAT	411.88	221.60	110.25
PAT Margin (%)	6.87%	5.75%	2.92%
ROE (%)	42.37%	35.38%	25.55%
ROCE (%)	55.50%	48.96%	34.71%
EPS (Basic & Diluted)	7.82	4.30	2.17

Source: The Figure has been certified by our Peer review auditor M/s. N K Mittal & Associates; Chartered Accountants vide their certificate dated 12th September, 2025 having UDIN: 25046785BMIIJK4320

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Notes:

- i. *Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.*
- ii. *Growth in Revenue from Operations (%) is calculated as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.*
- iii. *EBITDA is calculated as profit for the period / year, plus tax expenses (consisting of current tax, deferred tax and current taxes relating to earlier years), Interest Expenses and depreciation and amortization expenses minus other Income.*
- iv. *EBITDA Margin (%) is calculated as EBITDA divided by Revenue from Operations.*
- v. *Profit After Tax Means Profit for the period/year as appearing in the Restated Financial Statements.*
- vi. *PAT Margin (%) is calculated as Profit for the period/year divided by Revenue from Operations.*
- vii. *RoE (Return on Equity) (%) is calculated as net profit after tax for the period / year divided by Average Shareholder Equity.*
- viii. *RoCE (Return on Capital Employed) (%) is calculated as earnings before interest and taxes divided by average capital employed. Capital Employed includes Equity Shares, Reserves and surplus, Long- Term Borrowing.*

OUR STRENGTHS:

Leveraging the experience of our Promoter and employees:

Our Promoters have played a key role in guiding, developing, and growing our business. Under the leadership and experience of our Promoters, our company has seen significant growth in the overall business. Our Promoters, have a proven background and experience in the Metal industry. We believe their leadership and vision have been instrumental in driving our growth since inception and implementing our business strategies. They are the guiding force behind all the corporate decisions and is responsible for the entire business operations of the Company. Their industry knowledge and understanding also gives us the key competitive advantage enabling us to expand business operations of the Company, while exploring new growth avenues. The expertise and experience of our Promoters, Directors and employees coupled with client relationships gives us a competitive edge over our competitors.

In-house manufacturing facility supported by technology driven process

We presently carry all our manufacturing operations through our production facility located at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004 which has 5,280 Ton per Annum installed capacity for processing aluminium scrap. We believe that we have been able to setup an efficient, technology driven manufacturing process that has helped us to manufacture our products in accordance with the requirements and specifications of our customers in a cost-effective manner. Our infrastructure in the manufacturing facility gives us the flexibility to process various types of metal scrap, and manufacture alloys in line with the required composition and also enables us to process and utilize various types of scrap.

Long-standing relationship with our customers

We serve a client base of manufacturers to automotive and ancillaries units, and other units engaged in manufacturing or distribution of aluminium products. We generally do not enter into long term agreements with our customers, however, we have developed long-standing relationships with these customers. Maintaining strong relationships with our key customers is essential to our business strategy and to the growth of our business. Owing to our strong customer relationships and product quality, we have been able to retain a number of our customers for a long period of time ensuring uninterrupted supplies of our products to them.

Focus on Quality and Timely Delivery:

We believe that meeting deadlines along with managing quality are bed rock of successful strategy. We stress on and constantly strive to maintain and improve our quality. Our focus on quality and innovation helps us to complete in the segment we deal. Intensive care is taken to determine the standard of every material/ product dispatched. Further, as a certification of the quality assurance, our Company has received ISO 9001:2015 for quality management systems. We believe that our focus on quality of products has enabled us to sustain our business model to benefit our customers.

OUR BUSINESS STRATEGIES:

Expand our customer base

A key strategy for increasing and growing our business is to increase the strength of our relationship with our existing customers, reaching out for new customers & widen our customer base. Our strategy is to widen our customer base geographically as well as demographically. We intend to continue to invest in our existing services so as to provide better experiences to our existing clients and also provide services for increasing the client base of our Company. We believe that maintaining healthy relationships with our customers by providing them with the quality product also lead to repeated business from existing customers and that further supports in constantly adding new customers.

Expansion of Geographic Reach:-

We intend to expand our geographical reach and enter the large domestic market for growth opportunities of our business. Currently, we have presence in the state of Delhi, Haryana, Uttar Pradesh and we plan to deepen our presence in the existing market and expand our reach and penetrate into the large available market by giving scale down low-price solution and grab major market share.

Details of Statewise revenue from operations:

(Amount in Rs. Lakhs)

Name of State (In India)	FY 2024-25		FY 2023-24		FY 2022-23	
	Amount	%	Amount	%	Amount	%
Maharashtra	-	-	-	-	186.31	4.93%
Haryana	5,780.95	96.36%	3492.99	90.62%	3349.03	88.58%
Delhi	152.76	2.55%	348.17	9.03%	42.53	1.13%
Uttar Pradesh	65.91	1.10%	13.35	0.35%	83.23	2.20%
Rajasthan	-	-	-	-	119.54	3.16%
Total Domestic Revenue from operations	5,999.61	100.00%	3854.50	100.00%	3780.64	100.00%

M/s N.K Mittal & Associates, Chartered Accountants has certified vide certificate dated 12.09.2025 having UDIN- 25046785BMIIJP1365 has confirmed the statewise revenue from operation.

Continue to strive for cost efficiency

We will continue to focus on further increasing our operations and improving operational effectiveness at our production facility. Higher operational effectiveness results in greater production volumes and higher sales which allows us to reduce our fixed cost and thereby, increasing our profit margins. We wish to constantly pass such benefit to our customers and increase our efficiency further. We also wish to target economies of scale to gain increased negotiating power on procurement.

Attract, train and retain qualified personnel:-

We believe that maintaining quality, ensuring timely delivery, minimising costs, and completion of our proposed orders depend largely upon the technical skill and workmanship of our employees. We intend to improve our competitiveness by increasing our focus on addition of staff having the required skill set. We continuously focus on retaining and hiring trained workforce equipped them with the latest skill sets.

Focus on consistently meeting quality of our products

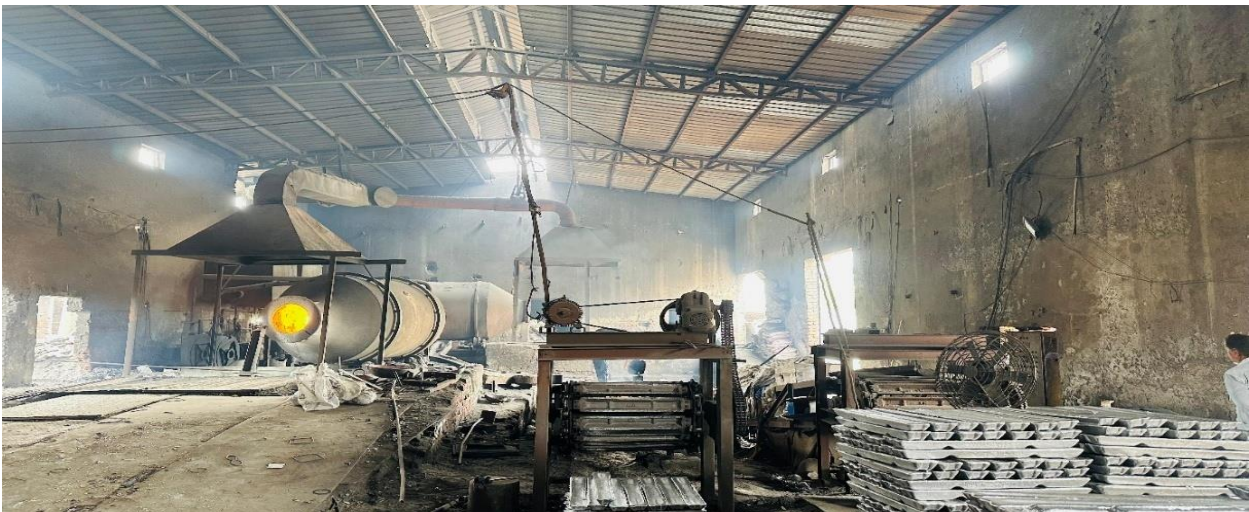
Our Company is committed to consistently maintaining high-quality standards in the manufacturing of aluminium alloys, recognizing that quality is a key factor in ensuring customer satisfaction and long-term business relationships.

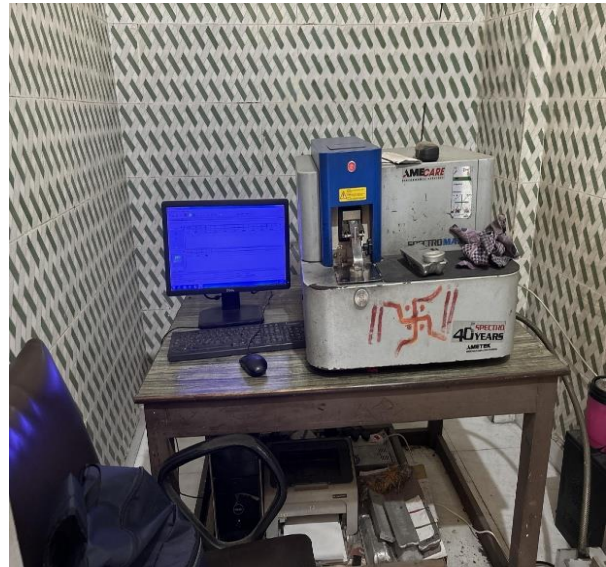
In aluminium alloy production, accurate chemical composition and consistency are critical. Therefore, we place emphasis on regular composition checks, in-process inspections, and final product testing. Delivering aluminium alloys with the right specifications and reliability not only builds customer trust but also strengthens our reputation in the market as a dependable and quality-conscious manufacturer. Continuous quality review of products and timely corrective measures in case of quality diversion are keys for maintaining quality standards of the products.

Our Manufacturing Facility:

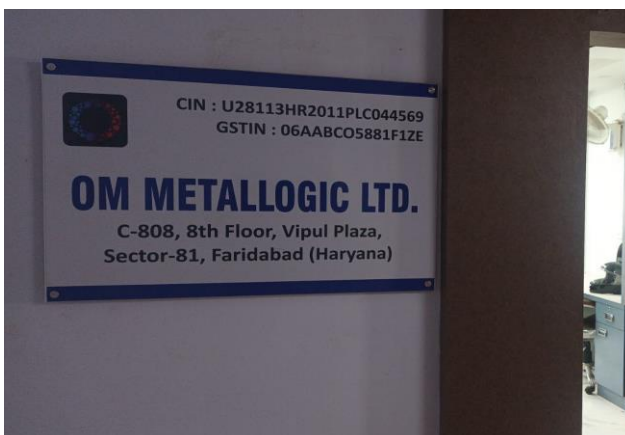
Address: Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004







Our Corporate Office- C-808, 8th Floor, Vipul Plaza, Sector-81, Faridabad (Haryana)



Our Product:-

Product	Description	Image
Aluminium Alloys (Ingots)	Our Company manufacture aluminium ingots with customized chemical compositions as specified by our customers. To make the aluminium alloys suitable for various industrial applications, elements such as zinc, magnesium, silicon, and others are blended with aluminium in precise proportions. This ensures that the final alloy meets the mechanical and performance requirements of each customer. These ingots are sold to other manufacturers, who use them as raw material for further melting and processing. The ingots are commonly used in the production of a wide range of products used for automobile and other industries.	 

MANUFACTURING PROCESS:

Set forth below is a brief description of the process carried out in our facility:

- **Material Receiving:** We procure aluminium based scrap from various suppliers located in domestic market.
- **Segregation of scraps:** Sorting of scraps is carried out whereby we separate the aluminium content from mixed metal scrap. Such segregation is done with the help of few equipment such as magnetic separator, water washing system. We also employ skilled sorters for hand picking of various metals from the scrap.
- **Melting** - Segregated aluminium is melted in the hot refining furnace. To get optimum recoveries from various varieties of aluminium scrap, our company uses melting furnaces.
- **Drossing** - During melting of aluminium, a layer of aluminium oxide (dross) is created on the surface of the molten metal in the furnace. This dross is removed from the furnace and further processed to extract the aluminium content present in it. The equipments employed by our Company to process dross include integrated dross separation machines and pulverizers.
- **Alloying:** After drossing, a sample is taken from the furnace and is sent for testing the chemical composition. On the basis of the test reports, other desired elements are added to achieve a specific alloy composition. This process is called as alloying process, which results in production of aluminium alloys.

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- **Casting:** After ensuring adherence of all quality parameters, the molten metal from the melting furnace is either casted into ingots or cubes or notch bars or shots. We also use auto casters and stackers for ensuring adequate shape, size and packaging.
- **Quality Assurance:** Our company conducts various quality checks to ensure that the quality of the end product is as per the set standards. Various checks employed by us for ensuring proper quality includes K mould test, spectrometer analysis and density index.
- **Dispatch:** After quality test and final visual pre dispatch inspection, the products are dispatched to customers.

OUR CUSTOMER(S) -

The following are the details of Revenue earned from our top 10 customers along with the percentage of the same to the Revenue from Operations:

(Figures in lakhs, except %)

Sr. No	Particulars	FY 2025		FY 2024		FY 2023	
		In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations
1.	Customer 1	3,523.59	58.73	2344.93	60.84	1779.88	47.08
2.	Customer 2	1,782.77	29.71	635.56	16.49	815.91	21.58
3.	Customer 3	181.63	3.03	347.31	9.01	344.94	9.12
4.	Customer 4	150.89	2.51	135.80	3.52	202.26	5.35
5.	Customer 5	111.56	1.86	103.96	2.70	171.92	4.55
6.	Customer 6	44.72	0.75	88.27	2.29	119.54	3.16
7.	Customer 7	43.04	0.72	63.25	1.64	61.14	1.62
8.	Customer 8	34.27	0.57	48.48	1.26	53.83	1.42
9.	Customer 9	26.83	0.45	47.25	1.23	40.72	1.08
10.	Customer 10	24.70	0.41	13.35	0.35	31.31	0.83
	Total	5924.01	98.74	3828.16	99.33	3621.45	95.79

Note: The above details have been confirmed by our Statutory Auditors, M/s N.K Mittal & Associates, Chartered Accountants vide certificate dated 12.09.2025 having UDIN- 25046785BMIIJR4180.

OUR SUPPLIER(S) -

The following are the details of transactions dealt with our top 10 suppliers along with the percentage of the same to the Revenue from Operations:

(Figures in lakhs, except %)

Sr. No	Particulars	FY 2025		FY 2024		FY 2023	
		In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations
1.	Supplier 1	2,330.58	43.56	835.62	25.24	805.04	23.22
2.	Supplier 2	616.63	11.53	437.93	13.23	504.57	14.56
3.	Supplier 3	455.25	8.51	332.45	10.04	427.63	12.34
4.	Supplier 4	326.55	6.10	343.2	10.37	217.12	6.26
5.	Supplier 5	277.32	5.18	302.49	9.14	168.24	4.85
6.	Supplier 6	261.11	4.88	261.11	7.89	146.52	4.23
7.	Supplier 7	233.23	4.36	137.33	4.15	132.18	3.81



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Sr. No	Particulars	FY 2025		FY 2024		FY 2023	
		In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations	In Lakhs	% of Revenue from Operations
8.	Supplier 8	210.08	3.93	126.50	3.82	129.76	3.74
9.	Supplier 9	150.92	2.82	103.59	3.13	122.17	3.52
10.	Supplier 10	127.49	2.38	94.26	2.85	77.23	2.23
	Total	4989.16	93.26	2974.49	89.86	2730.45	78.76

Note: The above details have been confirmed by our Statutory Auditors, M/s N.K Mittal & Associates, Chartered Accountants vide certificate dated 12.09.2025 having UDIN- 25046785BMIIJR4180.

Approximately 98.74%, 99.33% and 95.79% of our revenue from operations for the financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 respectively, was generated from our top 10 customers. Approximately 93.26%, 89.86% and 78.76% of our supplies for financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 respectively was from our top 10 suppliers.

UTILITIES & INFRASTRUCTURE FACILITIES

OUR RAW MATERIALS

The primary raw materials required for our projects is aluminium scrap. These raw materials are readily available in the domestic market. Our Company procures the raw material from the suppliers directly. We have not entered into long term supply contract with our suppliers. Raw materials are usually sourced from a location near the manufacturing facility.

Infrastructure Facilities

Our registered office and Corporate office are well equipped with computer systems, machineries, internet connectivity, other communication equipment, security and other facilities, as required for the smooth functioning of our business operations.

Water:

At our premises RO – Purified Bottled water is used only for the drinking and sanitation purposes by our Human Resources and no such amount of water is used in the process of our business operations.

Electricity:

The requirement of power for our operations, like power for lighting and operating the plant/machinery/equipment is met through the state electricity board and our DG Sets.

EXPORT AND EXPORT OBLIGATIONS

As on the date of filing of this Prospectus, our Company do not have any export obligation.

COLLABORATIONS/ TIE-UPS/ JOINT VENTURES

Our Company has not entered into any collaboration agreements as on the date of the Prospectus.

HUMAN RESOURCE

We believe that our employees are key contributors to our business success. We focus on attracting and retaining the best possible talent. We aim towards recruiting the talent that we need, facilitating the integration of our employees into the Company and encouraging the development of skills in order to

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support our performance and the growth of our operations. Our work processes and skilled resources together with our management team have enabled us to success.

As on date of this Prospectus, the present manpower strength is 17 employees at various levels. The following table sets forth information on the number of our staff in various departments of our business as of 31st August, 2025.

Department	No. of Employees
Accounts and Finance	2
Legal and Compliance	1
Purchase, Sales and Marketing	3
Production, packing, Quality and supervisors and factory helpers	11
Total	17

**Temporary labours are also availed by our company on need basis as and when required.*

MAJOR PLANT AND MACHINERY

S. No	Details of Equipment	Count of Item
1.	Furnace	2
2.	Forklift	1
3.	Conveyor Belt (150 Die in one Belt)	2
4.	Weighting Machine	3
5.	Metal Testing Machine	1
6.	Oil tank	1
7.	Rolling Machine	1
8.	Pulveriser Machine	1
9	Generator	2
10.	Compressor	1

CAPACITY AND CAPACITY UTILISATION

Aluminum Alloys:

Particulars	2022-23	2023-24	2024-25
Installed Capacity (in Ton per year)	5280	5280	5280
Actual Production (in Ton per year)*	2807	2407	3184
Capacity Utilization (in %)*	53%	46%	60%

**Rounded off*

For details, please refer to Chapter titled “Risk factors” page 32 of this Prospectus.

COMPETITION

The aluminum recycling industry is extremely competitive where the key factors of competition primarily comprise of product quality, cost, delivery, development and management. In this highly competitive industry, we compete with other aluminium alloy manufacturers and suppliers in the world and in India. Some of our competitors have better penetration in some of the geographical locations that we operate in. We believe that our cost effective and integrated facility, our focus on customer satisfaction and our reliability combined with our quality consciousness provides us with competitive advantage in many of our products. While these factors are key parameters in-client’s decisions matrix in purchasing goods; product range, product quality and product price is often the

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deciding factor in most of the deals. We believe that the Competition in the aluminium manufacturing industry is likely to further intensify in view of the continuing globalization and consolidation in the automotive industry.

END USERS

Aluminium ingots are used in automobiles components due to its stiffness, corrosion resistance and excellent strength to weight ratio.

MARKETING & SALES

Our team keeps a track of new leads and stay in touch with our existing customers for procuring and execution of product orders. We undertake a detailed exercise periodically to identify existing and prospective clients with the potential to develop into a clientele base. The senior management is actively involved in managing client relationships and business development through targeted interaction with multiple contacts at different levels. Our team along with our promoter through their experience with customers owing to timely and quality delivery of goods plays an instrumental role in creating and expanding the sales network of our Company. In order to maintain good relation with our customers, our promoter and our team regularly interacts with them and focuses on gaining an insight into the additional needs of our customers.

We also receive work orders from existing and potential new clients where we get orders through traditional mouth to mouth marketing strategy. We interact with our customers to get the feedback on the quality of our products and improve the same as well. The management team regularly stays in touch with our customers. They also regularly approach new customers to try and develop business relationship. We are also focused on further strengthening the same to increase our business.

We intend to focus on following marketing strategies:

1. Focus on existing and target markets to increase our customer base.
2. Timely completion of order.

INSURANCE

Our Company has insurance coverage which we consider reasonably sufficient to cover all normal risks associated with our operations and which we believe is in accordance with the industry standards. Our insurance policies are subject to customary exclusions and deductibles. We will continue to review our policies to ensure adequate insurance coverage is maintained.

Following are details of Insurance policies:

Sr. No.	Insurance Company	Policy Number	Name of Insured	Period of insurance	Details	Sum assured in Lakhs	Premium in Lakhs
1.	ICICI Lombard General Insurance Company Limited	1021/408475097/00/000	Om Metallogic Limited	24/09/2025 to 23/09/2026	ICICI Lombard Msme Suraksha Kavach (Complete Fire Insurance)- Finished Stocks	800.00	0.96 (Including GST)

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Sr. No.	Insurance Company	Policy Number	Name of Insured	Period of insurance	Details	Sum assured in Lakhs	Premium in Lakhs
2.	Shriram General Insurance Company Limited	102019/44/26/000021	Om Metallogics Limited	23/09/2025 to 22/09/2026	Contractor's Plant and Machinery Policy	12.86	0.036 (Including GST)
3.	ICICI Lombard	3001/349010698/01/000	Om Metallogics Limited	30/06/2025 to 29/06/2026	Car package policy	18.00	0.69 (including GST)

LAND AND PROPERTY

Leasehold Properties:-

Sr. No.	Name of Lessor/Licensor	Address of the Property	Period of Current Agreement	Consideration	Usage
1.	Mr. Bhupender Singh Area: 33600 Sq Ft.	Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004	5 years w.e.f. 12 th Septemebr, 2025 to 11 th Septemebr, 2030	Rs. 60,000 per month.	Registered office Cum Manufacturing Facility
2.	Mrs. Sweta Kaushik, Area: 486 Sq Ft.	C-808, 8 th Floor, Vipul Plaza, Sector 81, Faridabad	Eleven Months w.e.f. July 1, 2025 to May 30, 2026	Rs. 24,200 per month	Corporate Office

INTELLECTUAL PROPERTY RIGHTS

We have registration of the following Trademarks with the Trademarks Registry, Government of India. The details of trademark applications are as under:

Sr. No.	Trademark	Class	Applicant	Date of application	Validity	Registration Status
1.		06	Om Metallogics Limited	August 10, 2023	10 years from the date of application	Registered vide certificate no. 3544096 and trademark no.: 6061748

KEY INDUSTRY REGULATIONS AND POLICIES

The business of our Company requires, at various stages, the sanction of the concerned authorities under the relevant Central, State legislation and local laws. The following description is an indicative summary of certain key industry laws, regulations and policies as notified by the Government of India or State Governments and other regulatory bodies, which are applicable to our Company. The information set below has been obtained from various legislations including rules and regulations promulgated by the regulatory bodies that are available in the public domain. The regulations set below may not be exhaustive and are only intended to provide general information to the investors and are neither designed nor intended to be a substitute for professional legal advice.

Further, the statements below are based on the current provisions of Indian law and the judicial and administrative interpretations thereof, which are subject to change or modification by subsequent legislative, regulatory, administrative or judicial decisions. Our Company may be required to obtain licenses and approvals depending upon the prevailing laws and regulations as applicable. For details of such approvals, please see the section titled '*Government and Other Approvals*' beginning on page 208 of this Prospectus.

The following is an overview of some of the important laws, policies and regulations which are pertinent to our business as a player in the field of manufacturing Aluminium ingots for commercial purposes.

I. INDUSTRY SPECIFIC LAWS

National Non-Ferrous Metal Scrap Recycling Framework, 2020

The National Non-Ferrous Metal Scrap Recycling Framework, 2020, as amended (the "Non-Ferrous Metal Recycling Framework") issued by the Ministry of Mines, Government of India, envisages bringing both product and processing stewardship to enhance Non-Ferrous Metal recycling. Its objectives include, inter alia, promotion of a formal and wellorganized recycling ecosystem; adoption of data-based analysis and policy making at all stages of the recycling chain; production of high quality scrap for quality secondary production whilst minimizing the dependency on imports; achieving technological leadership in scientific methodology; bettering the quality of scrap produced; and to promote the 6Rs principles of Reduce, Reuse, Recycle, Recover, Redesign and Remanufacture through scientific handling, processing and disposal of all types of non-ferrous scrap, through authorized centres / facility. The Non-Ferrous Metal Recycling Framework aims to achieve its goal of having a sustainable non-ferrous metal recycling eco-system in the long run by, inter alia, setting up a central authority for recycling of metals which may be called as Metal Recycling Authority; placing obligations on the stakeholders involved in the process; setting up an institutional mechanism for carrying out studies and advance research in the field of recycling of metal; and by having the government encourage and provide support to research & development in metal scrap recycling. It also aims to develop specified metal recycling zones with facility for collection, segregation, dismantling etc. of metal scrap and ensure quality control by fixing minimum infrastructure requirement for recycling units with clear minimum standards and criteria for the processing of recyclables to produce consistent, high quality streams of recyclable material.

Bureau of Indian Standards Act, 2016 (the "BIS Act")

BIS Act was notified on March 22, 2016 and came into effect from October 12, 2017. The BIS Act establishes the Bureau of Indian Standards (BIS) as the National Standards Body of India. It has broadened BIS's ambit and allows Central Government to make it mandatory for certain notified goods, articles, processes etc. to carry standard mark.

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The BIS Act allows the union government to make it compulsory for certain notified goods, processes, articles, etc. to carry the standard mark in the public interest, safety of the environment, national security or to prevent unfair trade practices. The BIS Act also allows many types of simplified conformity assessment schemes and this includes self-declaration of conformity against a standard which will offer simplified options to manufacturers to adhere to the standards and get a certificate of conformity. According to the Act, the central government has the power to appoint any agency or authority (apart from the BIS) to verify the conformity of product & services and issue the conformity certificates. The Act also prescribes penalties for the improper use of the standard mark by testing and marking centres and manufacturing or selling goods & articles that do not carry a standard mark and have been mandated to do so, etc.

Bureau of Indian Standards Rules, 2018

The Bureau of India Standards Rules, 2018 (the “Bureau of Indian Standards Rules”) have been notified, in supersession of the Bureau of Indian Standards Rules, 1987, in so far as they relate to Chapter IV A of the said rules relating to registration of the articles notified by the Central Government, and in supersession of the Bureau of Indian Standards Rules, 2017 except in relation to things done or omitted to be done before such supersession. Under the Bureau of Indian Standards Rules, the bureau is required to establish Indian standards in relation to any goods, article, process, system or service and shall reaffirm, amend, revise or withdraw Indian standards so established as may be necessary.

Legal Metrology Act, 2009 (the “Legal Metrology Act”) and Legal Metrology (Packaged Commodities) Rules, 2011

The Legal Metrology Act seeks to establish and enforce standard weights and measures regulate trade and commerce in weights, measures and other goods which are sold or distributed by weight, measure or number and for matters connected therewith or incidental thereto. The Legal Metrology Act and rules framed thereunder regulate inter alia, the labelling and packaging of commodities, verification of weights and measures used, and lists penalties for offences and compounding of offences under it. The Controller of Legal Metrology Department is the competent authority to grant the licence under the Legal Metrology Act. Any manufacturer dealing instruments for weights and measuring of goods must procure a license from the state department under the Legal Metrology Act. Any non-compliance or violation under the Legal Metrology Act may result in inter alia a monetary penalty on the manufacturer or seizure of goods or imprisonment in certain cases. The Legal Metrology (Packaged Commodities) Rules, 2011 framed under the Legal Metrology Act lay down specific provisions applicable to packages intended for retail sale, wholesale packages and for export and import of packaged commodities and also provide for registration of manufacturers and packers. Further, the Legal Metrology (Packaged Commodities) Amendment Rules, 2017 lay down specific provisions for e-commerce transactions and online sale of packaged commodities.

The Micro, Small and Medium Enterprises Development Act, 2006 (the “MSME Act”)

The Micro, Small and Medium Enterprises Development Act, 2006 and Industries (Development and Regulation) Act, 1951. In order to promote and enhance the competitiveness of Micro, Small and Medium Enterprise (MSME) the MSME Act is enacted. The Act also establishes the National Board head office at Delhi for MSMEs to oversee policy implementation and address issues affecting these businesses in the case of the enterprises engaged in the manufacture or production of goods pertaining to any industry mentioned in first schedule to Industries (Development and Regulation) Act, 1951. Also by fostering a supportive environment, the MSME Act seeks to enhance the competitiveness of small enterprises, create jobs, and drive economic growth.

Public Liability Insurance Act, 1991 (the “PLA”)

The PLA is a law designed to provide compensation for damages caused by accidents involving hazardous substances. It mandates that owners of facilities handling hazardous substances obtain public liability insurance to cover the costs of compensation for injury or damage to individuals and property resulting from such accidents. The Act establishes a framework for filing claims and specifies the procedures for claiming compensation. It also sets up a central fund to ensure that compensation is available even if the responsible party cannot meet their financial obligations. The primary goal is to protect the public and environment from the adverse impacts of hazardous operations and to ensure that financial resources are available to address and mitigate these impacts.

LAWS RELATING TO SPECIFIC STATE WHERE ESTABLISHMENT IS SITUATED

Haryana Industrial Policy

Haryana's Industrial Policy is designed to promote and sustain industrial development in the state. The key objectives typically include:

- **Attracting Investment:** The policy aims to attract both domestic and foreign investments by creating a favorable business environment. This includes offering incentives such as tax benefits, subsidies, and support for infrastructure development.
- **Infrastructure Development:** Significant emphasis is placed on improving industrial infrastructure, including the development of industrial parks, special economic zones, and logistic hubs to facilitate business operations.
- **Skill Development:** The policy often focuses on enhancing the skill set of the local workforce through training programs and partnerships with educational institutions to meet the needs of emerging industries.
- **Support for MSMEs:** There is usually a focus on supporting micro, small, and medium enterprises (MSMEs) with financial assistance, easier access to credit, and simpler regulatory processes.

The Shops and Commercial Establishments Act, 1948

Under the provisions of local shops and establishments legislations applicable in the states in which establishments are set up, establishments are required to be registered. Such legislations regulate the working and employment conditions of the workers employed in shops and establishments including commercial establishments and provide for fixation of working hours, rest intervals, overtime, holidays, leave, termination of service, maintenance of shops and establishments and other rights and obligations of the employers and employees. All industries have to be registered under the shops and establishments legislations of the state where they are located. There are penalties prescribed in the form of monetary fine or imprisonment for violation of the legislations.

The Haryana Fire and Emergency Services Act, 2022(the ‘Fire Act’)

The Fire Act aims to enhance the efficiency and effectiveness of fire and emergency services in Haryana. It establishes a comprehensive legal framework for fire safety, emergency response, and disaster management. The Act mandates the formation of a dedicated fire and emergency services department, outlines the duties and responsibilities of fire officers, and sets standards for fire safety measures in

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buildings and industrial facilities. It also includes provisions for training, equipment, and coordination with other emergency services to ensure prompt and effective responses to fire and other emergencies.

II. CORPORATE LAWS

The Companies Act, 2013:

The Companies Act, 2013 came into existence by repealing the Companies Act, 1956 in a phased manner. It received the assent of the President on August 29, 2013. The Ministry of Corporate Affairs, has also issued rules complementary to the Companies Act, 2013 establishing the procedure to be followed by companies in order to comply with the substantive provisions of the Companies Act, 2013. The Companies Act, 2013 deals with matters related to Incorporation of Companies, Prospectus and allotment of securities, share capital and Debentures, Acceptance of Deposits by Companies, Management and Administration, Appointment and Qualifications of Directors and other matters incidental thereto which are necessary for better Corporate Governance, bringing in more transparency in relation to Compliances and protection of shareholders & creditors.

The provision of this act shall apply to all the companies incorporated either under this act or under any other previous law. It shall also apply to banking companies, companies engaged in generation or supply of electricity and any other company governed by any special act for the time being in force. The Companies Act plays the balancing role between these two competing factors, namely, management autonomy and investor protection.

III. ENVIRONMENTAL LAWS AND REGULATIONS

The Environmental Protection Act, 1986 ("Environment Protection Act"), Water (Prevention and Control of Pollution) Act, 1974 ("Water Act") and the Air (Prevention and Control of Pollution) Act, 1981 ("Air Act")

The Act provide for the prevention, control and abatement of pollution. Pollution Control Boards ("PCBs") have been constituted in all the States in India to exercise the authority provided under these statutes for the purpose of preventing and controlling pollution. Companies are required to obtain approvals of the relevant State PCBs for emissions and discharge of effluents into the environment.

The Hazardous Waste (Management, Handling & Trans-boundary Movement) Rules, 2008 (the 'Hazardous Rules')

The Hazardous Waste (Management, Handling & Trans-boundary Movement) Rules, 2008, are a comprehensive regulatory framework established by the Indian government to manage hazardous waste effectively. These rules stipulate procedures for the generation, storage, treatment, and disposal of hazardous waste to minimize environmental and health risks. They mandate that generators of hazardous waste obtain authorization from regulatory authorities and follow specific guidelines for safe handling and storage. The rules also cover the trans-boundary movement of hazardous waste, ensuring compliance with international agreements and preventing illegal shipments. Facilities dealing with hazardous waste must adhere to stringent operational standards and maintain detailed records. The aim is to safeguard public health and the environment by promoting responsible waste management practices and facilitating safe, regulated cross-border movement of hazardous materials.

The Noise Pollution (Regulation and Control) Rules, 2000 (“Noise Pollution Rules”)

These Noise Pollution (Regulation and Control) Rules, 2000 (“Noise Pollution Rules”) were constituted to regulate and control noise producing and generating sources with the objective of maintaining the ambient air quality standards in respect of noise and were considered necessary as increasing ambient noise levels in public places from various sources, inter-alia, industrial activity, construction activity, (fire crackers, sound producing instruments), generator sets, loud speakers, public address systems, music systems, vehicular horns and other mechanical devices have deleterious effects on human health and psychological well-being of the people. The Noise Pollution Rules provide ambient air quality criteria with respect of noise for different areas/zones.

National Environmental Policy, 2006

This Policy seeks to extend the coverage, and fill in gaps that still exist, in light of present knowledge and accumulated experience. This policy was prepared through an intensive process of consultation within the Government and inputs from experts. It does not displace, but builds on the earlier policies. It is a statement of India's commitment to making a positive contribution to international efforts. This is a response to our national commitment to a clean environment, mandated in the Constitution in Articles 48 A and 51 A (g), strengthened by judicial interpretation of Article 21. The dominant theme of this policy is that while conservation of environmental resources is necessary to secure livelihoods and well-being of all, the most secure basis for conservation is to ensure that people dependent on particular resources obtain better livelihoods from the fact of conservation, than from degradation of the resource. Following are the objectives of the National Environmental Policy:

- Conservation of Critical Environmental Resources
- Intra-generational Equity: Livelihood Security for the Poor
- Inter-generational Equity
- Integration of Environmental Concerns in Economic and Social Development
- Efficiency in Environmental Resource Use
- Environmental Governance
- Enhancement of resources for Environmental Conservation

IV. EMPLOYMENT AND LABOUR LAWS**The Code on Wages, 2019**

The new Code replaces the following four laws: (i) the Payment of Wages Act, 1936, (ii) the Minimum Wages Act, 1948, (iii) the Payment of Bonus Act, 1965, and (iv) the Equal Remuneration Act, 1976. Under the Act, the Central Government shall determine wage-related provisions in railways, mines, oil fields, etc., while the State Government is empowered to take such decisions in relation to other employments.

The Code on Social Security, 2020:

The Code on Social Security, 2020 received the assent of the President of India on September 28, 2020 and it proposes to subsume certain existing legislations including the Employee's Compensation Act, 1923, the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Maternity Benefit Act, 1961, the Payment of Gratuity Act, 1972, the Building and Other Construction Workers' Welfare Cess Act, 1996 and the Unorganized Workers' Social Security Act, 2008. The provisions of this code will be brought into force on a date to be notified by the Central Government. The Central Government has issued the draft rules under the Code on Social Security, 2020. The draft rules provide for operationalization of provisions in the Code on Social Security, 2020 relating to employees'

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provident fund, employees' state insurance corporation, gratuity, maternity benefit, social security and cess in respect of building and other construction workers, social security for unorganized workers, gig workers and platform workers. In addition to above, we are subject to wide variety of generally applicable labour laws concerning condition of working, benefit and welfare of our laborers and employees such as the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Employees (Provident Fund and Miscellaneous Provision) Act, 1952.

The Occupational Safety, Health and Working Conditions Code, 2020:

The Occupational Safety, Health and Working Conditions Code, 2020 received the assent of the President of India on September 28, 2020 and proposes to subsume certain existing legislations, including the Factories Act, 1948, the Contract Labour (Regulation and Abolition) Act, 1970, the Inter-State Migrant Workmen (Regulation Employment and Conditions of Service) Act, 1979 and the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996. The provisions of this code will be brought into force on a date to be notified by the Central Government. The Central Government has issued the draft rules under the Occupational Safety, Health and Working Conditions Code, 2020. The draft rules provide for operationalization of provisions in the Occupational Safety, Health and Working Conditions Code, 2020 relating to safety, health and working conditions of the dock workers, building or other construction workers, mines workers, inter-state migrant workers, contract labour, journalists, audio-visual workers and sales promotion employees.

Certain other laws and regulations that may be applicable to our Company in India include the following:

- Industrial (Development and Regulation) Act, 1951 ("IDRA")
- Industrial Disputes Act, 1947 ("ID Act")
- Payment of Bonus Act, 1965 ("POB Act")
- Payment of Gratuity Act, 1972.
- Child Labour (Prohibition and Regulation) Act, 1986
- Inter-State Migrant Workers (Regulation of Employment and Conditions of Service) Act, 1979
- Equal Remuneration Act, 1976 ("ER Act")
- Contract Labour (Regulation and Abolition) Act, 1970 (CLRA) and Contract Labour (Regulation and Abolition) Central Rules, 1971 (Contract Labour Rules)
- Workmen Compensation Act, 1923 ("WCA")
- Maternity Benefit Act, 1961 ("Maternity Act")
- Industrial Employment Standing Orders Act, 1946
- The Employees Compensation Act, 1923 ("EC Act") and the rules framed thereunder
- Minimum Wages Act, 1948 ("MWA") and the rules framed thereunder

V. TAX RELATED LAWS

The Income Tax Act, 1961

The Income Tax Act deals with computation of tax liability of individuals, corporates, partnership firms and others. The Income-tax Act, 1961 ("IT Act") is applicable to every Company, whether domestic or foreign whose income is taxable under the provisions of this Act or Rules made there under depending upon its "Residential Status" and "Type of Income" involved. As per the provisions of Income Tax Act, the rates at which they are required to pay tax is calculated on the income declared by them or assessed by the authorities, after availing the deductions and concessions accorded under the Income Tax Act. Filing of returns of income is compulsory for all assesses. Furthermore, it requires every taxpayer to apply to the assessing officer for a permanent account number.

The Goods and Service Tax (GST)

GST is an Indirect Tax which has replaced many Indirect Taxes in India. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017. The Act came into effect on 1st July 2017 and combined the Central Excise Duty, Commercial Tax, Value Added Tax (VAT), Food Tax, Central Sales Tax (CST), Introit, Octroi, Entertainment Tax, Entry Tax, Purchase Tax, Luxury Tax, Advertisement Tax, Service Tax, Customs Duty, Surcharges. Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. GST has mainly removed the Cascading effect on the sale of goods and services. GST is a consumption-based tax; therefore, taxes are paid to the state where the goods or services are consumed and not the state in which they were produced.

Every person liable to take registration under these Acts shall do so within a period of 30 days from the date on which he becomes liable to registration. The Central/State authority shall issue the registration certificate upon receipt of application. The Certificate shall contain fifteen-digit registration numbers known as Goods and Service Tax Identification Number (GSTIN). In case a person has multiple business verticals in multiple locations in a state, a separate application will be made for registration of each and every location. The registered assessee is then required to pay GST as per the rules applicable thereon and file the appropriate returns as applicable thereon.

VI. INTELLECTUAL PROPERTY RELATED LAWS

In-general the Intellectual Property Rights includes but is not limited to the following enactments:

- The Patents Act, 1970
- The Trademarks Act, 1999; and
- Design Act, 2000.

Indian Patents Act, 1970

A patent is an intellectual property right relating to inventions and is the grant of exclusive right, for limited period, provided by the Government to the patentee, in exchange of full disclosure of his invention, for excluding others from making, using, selling, importing the patented product or process producing that product. The term invention means a new product or process involving an inventive step capable of industrial application.

The Trademark Act, 1999

The Trademark Act, 1999 was developed keeping in view the need for simplification of and harmonization of Trademarks system, registration and statutory protection for the purpose of prevention of the use of fraudulent marks in India. A trademark is a mark capable of being represented graphically and which is capable of distinguishing the goods or services of one person from those of others used in relation to goods and services to indicate a connection in the course of trade between the goods and some person having the right as proprietor to use the mark. An application for trade mark registration may be made by any person claiming to be the proprietor of a trade mark used or proposed to be used by him, who is desirous of registering it. Once granted, trade mark registration is valid for ten years unless cancelled, which may be renewed for similar periods on payment of a prescribed renewal fee. The Trade Marks Act prohibits any registration of deceptively similar trademarks or chemical compound among others. It also provides for penalties for infringement, falsifying and falsely applying trademarks.

Designs Act, 2000 ("Designs Act")

Industrial designs have been accorded protection under the Designs Act. A 'Design' means only the features of shape, configuration, pattern, ornament or composition of lines or color or combination thereof applied to any article whether two dimensional or three dimensional or in both forms, by any industrial process or means, whether manual, mechanical or chemical, separate or combined, which in the finished article appeal to and are judged solely by the eye, but does not include any mode or principle or construction or anything which is in substance a mere mechanical device, and expressly excludes works accorded other kinds of protection like property marks, Trademarks and Copyrights. Any person claiming to be the proprietor of a new or original design may apply for registration of the same under the Act before the Controller-General of Patents, Designs and Trade Marks. On registration, the proprietor of the design attains a copyright over the same. The duration of the registration of a design in India is initially ten years from the date of registration, but in cases where claim to priority has been allowed the duration is ten years from the priority date. No person may sell, apply for the purpose of sale or import for the purpose of sale any registered design, or fraudulent or obvious imitation thereof.

GENERAL LEGISLATIONS

Consumer Protection Act, 2019 ("CPA") and rules framed thereunder

The CPA, which repeals the Consumer Protection Act, 1986, was enacted to provide simpler and quicker access to redress consumer grievances. It seeks to protect and promote the interests of consumers against deficiencies and defects in goods or services and secure the rights of a consumer against unfair trade practices, which may be practiced by manufacturers, service providers and traders. Further, the definition of "consumer" has been expanded under the CPA to include persons engaged in online and offline transactions through electronic means or by tele-shopping, or direct-selling or multi-level marketing. In line with the CPA, the Ministry of Consumer Affairs, Food and Public Distribution, Government of India has also notified the Consumer Protection (E-Commerce) Rules, 2020 ("E-Commerce Rules") which provides a framework to regulate the marketing, sale and purchase of goods and services online. The E-Commerce Rules govern e-commerce entities which own, operate, or manage, a digital or electronic facility or platform for electronic commerce.

The Arbitration and Conciliation Act, 2015 ("Arbitration Act")

The Arbitration Act was enacted to consolidate and amend the law relating to domestic arbitration, international commercial arbitration and enforcement of foreign arbitral awards as also to define the law relating to conciliation and for matters connected therewith or incidental thereto. The main objectives of the Act is to comprehensively cover international and commercial arbitration and conciliation as also domestic arbitration and conciliation, to make provision for an arbitral procedure which is fair, efficient and capable of meeting the needs of the specific arbitration. The Act provides for the arbitral tribunal to give reasons for its arbitral award, to ensure that the arbitral tribunal remains within the limits of its jurisdiction and thus minimizing the supervisory role of courts in the arbitral process.

The Indian Contract Act, 1872

The Indian Contract Act, 1872 ("Contract Act") codifies the way in which a contract may be entered into, executed, implementation of the provisions of a contract and effects of breach of a contract. A person is free to contract on any terms he chooses. The Contract Act also provides for circumstances under which contracts will be considered as 'void' or 'voidable'. The Contract Act contains provisions governing certain special contracts, including indemnity, guarantee, bailment, pledge, and agency.

The Competition Act, 2002

The Competition Act, 2002 prohibits anti-competitive agreements, abuse of dominant positions by enterprises and regulates “combinations” in India. The Competition Act also established the Competition Commission of India (the “CCI”) as the authority mandated to implement the Competition Act. Combinations which are Likely to cause an appreciable adverse effect on competition in a relevant market in India are void under the Competition Act. The obligation to notify a combination to the CCI falls upon the acquirer in case of an acquisition, and on all parties to the combination jointly in case of a merger or amalgamation.

Transfer of Property Act, 1882 (“TP Act”)

The Transfer of Property Act, 1882 (the “TP Act”) establishes the general principles relating to transfer of property in India. It forms a basis for identifying the categories of property that are capable of being transferred, the persons competent to transfer property, the validity of restrictions and conditions imposed on the transfer and the creation of contingent and vested interest in the property. Transfer of property is subject to stamping and registration under the specific statutes enacted for that purpose.

The Information Technology Act, 2000

The Information Technology Act, 2000 (the IT Act) is an Act of the Indian Parliament notified on October 17, 2000. It is the primary law in India dealing with cybercrime and electronic commerce. It was enacted with the purpose of providing legal recognition to electronic transactions and facilitating electronic filing of documents. The IT Act further provides for civil and criminal liability including fines and imprisonment for various cyber-crimes, including unauthorized access to computer systems, unauthorized modification to the contents of computer systems, damaging computer systems, and the unauthorized disclosure of confidential Information and computer fraud.

The Indian Stamp Act, 1899

Under the Indian Stamp Act, 1899, stamp duty is payable on instruments evidencing a transfer or creation or extinguishment of any right, title or interest in immovable property. Stamp duty must be paid on all instruments specified under the Stamp Act at the rates specified in the schedules to the Stamp Act. The applicable rates for stamp duty on instruments chargeable with duty vary from state to state.

The Registration Act, 1908

The purpose of the Registration Act, amongst other things, is to provide a method of public registration of documents so as to give information to people regarding legal rights and obligations arising or affecting a particular property, and to perpetuate documents which may afterwards be of legal importance, and also to prevent fraud.

Negotiable Instruments Act, 1881

In India, the laws governing monetary instruments such as cheques are contained in the Negotiable Instruments Act, 1881. The Act provides effective legal provision to restrain people from issuing cheque without having sufficient funds in their account or any stringent provision to punish them in the event of such cheque not being honoured by their bankers and returned unpaid. Section 138 of the Act, creates statutory offence in the matter of dishonour of cheque on the ground of insufficiency of funds in the account maintained by a person with the banker.

Limitation Act, 1963

The law relating to Law of Limitation to India is the Limitation Act, 1859 and subsequently Limitation Act, 1963 which was enacted on 5th of October, 1963 and which came into force from 1st of January, 1964 for the purpose of consolidating and amending the legal principles relating to limitation of suits and other legal proceedings. The basic concept of limitation is relating to fixing or prescribing of the time period for barring legal actions. According to Section 2 (j) of the Limitation Act, 1963, 'period of limitation' means the period of limitation prescribed for any suit, appeal or application by the Schedule, and 'prescribed period' means the period of limitation computed in accordance with the provisions of this Act.

VII. FOREIGN REGULATIONS**Foreign Exchange Management Act, 1999**

Foreign investment in India is primarily governed by the provisions of FEMA and the rules and regulations promulgated there under. Foreign Exchange Management Act, 1999 ("FEMA") was enacted to consolidate and amend the law relating to foreign exchange with the objective of facilitating external trade and for promoting the orderly development and maintenance of foreign exchange market in India. FEMA extends to whole of India. This Act also applies to all branches, offices and agencies outside India owned or controlled by a person resident in India and also to any contravention committed thereunder outside India by any person to whom the Act is applies. The Act has assigned an important role to the Reserve Bank of India (RBI) in the administration of FEMA.

FEMA Regulations

As laid down by the FEMA Regulations, no prior consents and approvals are required from the Reserve Bank of India, for Foreign Direct Investment under the automatic route within the specified sectoral caps. In respect of all industries not specified as FDI under the automatic route, and in respect of investment in excess of the specified sectoral limits under the automatic route, approval may be required from the FIPB and/or the RBI. The RBI, in exercise of its power under the FEMA, has notified the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FEMA Regulations") to prohibit, restrict or regulate, transfer by or issue security to a person resident outside India. Foreign investment in India is governed primarily by the provisions of the FEMA which relates to regulation primarily by the RBI and the rules, regulations and notifications there under, and the policy prescribed by the Department of Industrial Policy and Promotion, Ministry of Commerce & Industry, Government of India.



HISTORY AND CERTAIN CORPORATE MATTERS

BRIEF HISTORY OF OUR COMPANY

Incorporated in 2011, we are an aluminium recycling Company, primarily engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots. The versatile properties of aluminium and its alloys, results in it being used in automobiles Industry. Aluminium alloys are used in automobiles components due to its stiffness, corrosion resistance and excellent strength to weight ratio.

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on 14th December, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated June 26, 2023 issued by the Registrar of Companies, Delhi.

Initial Subscribers to the Company:

Mr. Manish Sharma and Mrs. Seema Sharma were the initial subscribers to the memorandum of Association

For information on our Company’s profile, activities, products, market, growth, technology, managerial competence, standing with reference to prominent competitors, major vendors and suppliers, please refer the sections titled “*Our Business*”, “*Industry Overview*”, “*Our Management*”, “*Financial Statements as Restated*” and “*Management’s Discussion and Analysis of Financial Condition and Results of Operations*” on page no., 125, 109, 153, 181 and 185, respectively of this Prospectus.

Address:

Registered Office	Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana - 121004, India,
Corporate Office	C-808, 8th Floor, Vipul Plaza, Sector 81, Faridabad

CHANGES IN THE REGISTERED OFFICE OF OUR COMPANY

There has been no change in our Registered Office since incorporation of our Company.

MAJOR EVENTS IN THE HISTORY OF OUR COMPANY

Period	Key Events/Milestones/Achievements
December, 2011	Incorporation of our Company as private limited Company and started its business operations.
April, 2013	Acquisition of Proprietary business of M/s Om Industries, a proprietary firm.
June, 2023	Conversion of our Company from Private Limited to Public Limited Company

MAIN OBJECTS OF OUR COMPANY

The main objects of our Company as set forth in the Memorandum of Association of our Company are as follows:

1. To carry on the business as manufacturers, producers, dealers, stockiest, distributor, importer and exporter of Metals, Guilts, Sponge Iron, Aluminum, ingot, billets, DRI, Pig Iron, Steel, Ferro Alloys, Alloys Steel, Ferrous Castings and all other kinds of ferrous as well as non-ferrous metals, their alloys and products including iron and steel, aluminum, brass, tin, nickel, raw steel, mild steel, special steel and stainless steel, Ferro alloy, noble alloy, silicon alloy and to set up steel induction furnaces and continuous casting and hot and cold rolling mill plants for producing ferrous and non- ferrous metals, alloy steels, ingots, billets, and all kinds and all sizes of iron steel re-rolled sections i.e. Flats, Angles, Rounds, Squares, Rails, Joists, Channels, Slabs, Strips, Sheets, Plates deformed bars, plain and cold twisted bars and siftings.
2. To Carry on business as manufacturers, processors, electroplaters, re-rollers, forger, refiners, melters, converters, producers, exporters, importers, traders, dealers, distributors, stockists, buyers, sellers, brokers, agents or merchants in all kinds and forms of ferrous and non-ferrous metals, ferro alloys, iron and steel, including mild, high carbon, spring, high speed, tool alloy stainless and special steels, iron, metals and alloys, ingots, billets, all types of bars, including bright steels, peeled ground, turned, machined, annealed, hardened, tempered bars & components, joints, rods, squares, structurals, tubes, poles, pipes, sheets, castings, wires, rails, made wholly or partly of iron, steel, alloys and metals required in or used for industrial, non-industrial, defence, agricultural transport, commercial domestic, building, power transmission and or construction purposes and deals in raw material used or required therein & scrap and waste products.
3. To carry on business of metal makers, refiners steel plate, makers, scrap processors, sheeting, stamping, including forging, drawing, flattening, pressing, electroplating, straightening, heat treatment of all kinds of ferrous and non-ferrous metals.
4. To Carry on business as manufacturers, processors, electroplaters, re-rollers, forger, refiners, melters, converters, producers, exporters, importers, traders, dealers, distributors, stockists, buyers, sellers, brokers, agents or merchants in all kinds and forms of ferrous and non-ferrous metals, ferro alloys, iron and steel, including mild, high carbon, spring, high speed, tool alloy stainless and special steels, iron, metals and alloys, ingots, billets, all types of bars, including bright steels, peeled ground, turned, machined, annealed, hardened, tempered bars & components, joints, rods, squares, structurals, tubes, poles, pipes, sheets, castings, wires, rails, made wholly or partly of iron, steel, alloys and metals required in or used for industrial, non-industrial, defence, agricultural transport, commercial domestic, building, power transmission and or construction purposes and deals in raw material used or required therein & scrap and waste products.
5. To carry on business of metal makers, refiners steel plate, makers, scrap processors, sheeting,
6. Stamping, including forging, drawing, flattening, pressing, electroplating, straightening, heat treatment of all kinds of ferrous and non-ferrous metals.

AMENDMENTS TO THE MEMORANDUM OF ASSOCIATION OF OUR COMPANY SINCE INCORPORATION

The following changes have been made in the Memorandum of Association of our Company since its incorporation:

Date of Meeting	Type	Nature of Amendment
March 23, 2013	EOGM	Alteration in Capital Clause:



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Date of Meeting	Type	Nature of Amendment
		The Authorise Share Capital of our Company increased from Rs. 5 Lakh divided into 50,000 Equity Shares of Rs. 10/- each to Rs. 200 Lakhs divided into 20,00,000 Equity Shares of Rs. 10/- each.
August 12, 2016	EOGM	Alteration in Capital Clause: The Authorise Share Capital of our Company increased from Rs. 200 Lakh divided into 20,00,000 Equity Shares of Rs.10/- each to Rs. 250 Lakhs divided into 25,00,000 Equity Shares of Rs.10/- each.
June 10, 2023	EOGM	Alteration in Capital Clause: The Authorise Share Capital of our Company increased from Rs. 250 Lakhs divided into 25,00,000 Equity Shares of Rs.10/- each to Rs. 725 Lakhs divided into 72,50,000 Equity Shares of Rs.10/- each.
June 10, 2023	EOGM	Change of Name pursuant to conversion of the Company into public limited Company.
May 02, 2024	EOGM	Alteration in Capital Clause: The Authorise Share Capital of our Company increased from Rs. 725 Lakhs divided into 72,50,000 Equity Shares of Rs.10/- each to Rs. 875 Lakhs divided into 87,50,000 Equity Shares of Rs.10/- each.

OUR HOLDING COMPANY

As on the date of this Prospectus, our Company does not have any Holding Company.

OUR SUBSIDIARY COMPANY

As on the date of this Prospectus, our Company does not have any Subsidiary Company.

CHANGES IN ACTIVITIES OF OUR COMPANY DURING THE LAST FIVE (5) YEARS:

There has not been any change in the activity of our Company during the last five (5) years preceding the date of this Prospectus.

ACQUISITION OF BUSINESSES/ UNDERTAKINGS, MERGER, AMALGAMATION OR REVALUATION OF ASSETS IN LAST 10 YEARS

Our Company has not made any material acquisitions or divestments of any business or undertaking, and has not undertaken any mergers, amalgamation or revaluation of assets in the last ten years except as mentioned under the Major Events table forming part of this chapter.

CAPITAL RAISING (DEBT / EQUITY):

For details in relation to our capital raising activities through equity, please refer to the chapter titled “*Capital Structure*” beginning on page no 69 of the Prospectus. For details of our Company’s debt facilities, see “*Financial Indebtedness*” on page no 183 of this Prospectus.



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NUMBER OF SHAREHOLDERS OF OUR COMPANY:

Our Company has 47 (Forty-seven) shareholders as on the date of this Prospectus. For further details on the shareholding pattern of our Company, please refer to the chapter titled ***“Capital Structure”*** beginning on page no 69 of the Prospectus.

CHANGES IN THE MANAGEMENT:

For details of change in Management, please see chapter titled ***“Our Management”*** on page no 153 of the Prospectus.

LOCK OUTS AND STRIKES

There have been no lock outs or strikes at any of the location of our Company as on the date of this Prospectus.

TIME/COST OVERRUN IN SETTING UP PROJECTS

There has been no time and cost overruns in the Company on date of this Prospectus.

LAUNCH OF KEY PRODUCTS OR SERVICES, ENTRY OR EXIT IN NEW GEOGRAPHIES

For details of launch of key products or services, entry in new geographies or exit from existing markets, capacity or facility creation and the locations, please see chapter titled ***“Our Business”*** beginning on page 124 of this Prospectus.

DEFAULTS OR RESCHEDULING OF BORROWINGS WITH FINANCIAL INSTITUTIONS/BANKS

Our Company has not made any defaults / re-scheduling of its borrowings as on date of this Prospectus.

JOINT VENTURES

As on the date of this Prospectus, there are no joint ventures of our Company.

SHAREHOLDERS' AGREEMENT

Our Company has not entered into any Shareholders Agreement as on the date of this Prospectus.

AGREEMENTS WITH KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT, DIRECTOR, PROMOTERS OR ANY OTHER EMPLOYEE

Neither our Promoters, nor any of the Key Managerial Personnel or Senior Management, Directors or employees of our Company have entered into an agreement, either by themselves or on behalf of any other person, with any Shareholder or any other third party with regard to compensation or profit sharing in connection with the dealings of the securities of our Company.

GUARANTEES GIVEN BY OUR PROMOTERS

As on the date of this Prospectus, guarantee has been issued by our Promoters against the borrowings availed by our Company from Banks/ Financials institutions.

MATERIAL AGREEMENTS

Except the contracts / agreements entered in the ordinary course of the business carried on or intended to be carried on by our Company, we have not entered into any material agreement / contract as on the date of this Prospectus.

STRATEGIC PARTNERS

As of the date of this Prospectus, our Company does not have any Strategic Partners.

FINANCIAL PARTNERS

As on the date of this Prospectus, our Company does not have any other financial partners.

OTHER DETAILS ABOUT OUR COMPANY

For details of our Company's activities, services, growth, awards & recognitions, capacity, location of plants, technology, marketing strategy, competition and our customers, please refer section titled "Our Business", "Management's Discussion and Analysis of Financial Conditions and Results of Operations" and "Basis for Issue Price" on pages 125, 185 and 100 respectively of this Prospectus. For details of our management and managerial competence and for details of shareholding of our Promoters, please refer to sections titled "Our Management" and "Capital Structure" beginning on page 153 and 69 of the Prospectus respectively.

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OUR MANAGEMENT

BOARD OF DIRECTORS

In terms of our Articles of Association, our Company is required to have not less than 3 directors and not more than 15 directors. As of the date of this Prospectus, our Company has 5 (Five) Directors on the Board, 1 (One) as Managing Director and Chairperson, 1 (one) as Women Executive Director, 3 (three) as Non-Executive Independent Directors. The present composition of our Board and its committees is in accordance with the corporate governance requirements provided under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

Sr. No	Name of Director	DIN	Designation	Original Date of Appointment
1.	Manish Sharma	02494864	Managing Director and Chairperson	14/12/2011
2.	Seema Sharma	03641944	Executive Director	14/12/2011
3.	Kajal Garg	11100385	Non- Executive- Independent Director	28/05/2025
4.	Neeraj Bajaj	10674352	Non- Executive- Independent Director	12/06/2025
5.	Deepali Sehgal Kulshrestha	10192105	Non- Executive- Independent Director	12/06/2025

The details of the Directors are as mentioned in the below table:

Name, Father's Name, Designation, Address, Nationality, Term and DIN	Age, DOB, Occupation,	Date of Appointment/ Re appointment	Other Directorships
Name: Mr. Manish Sharma Father's Name: Late Mr. Bhagwan Chand Age: 40 years Date of Birth: January 21, 1985 PAN: BXAPS9783G Designation: Managing Director and Chairperson Address: House no 1774 Sector-2 Palwal, Faridabad Palwal- 121102, Haryana, India Experience: more than 13 years Occupation: Business Qualification: * Nationality: Indian		Appointed as Director of the Company on December 14, 2011 Re-designated as Managing Director and Chairperson as on October 01, 2023	Directorship in Other Companies: Nil Designated Partner/ Partners in LLP: Nil



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Name, Father's Name, Age, DOB, Designation, Address, Nationality, Term and DIN	Date of Appointment/ Re appointment	Other Directorships
Term: Appointed as Managing Director for a period of 5 years with effect from September 30, 2023 DIN: 02494864		
Name: Mrs. Seema Sharma Father's Name: Mr. Ved Ram Sharma Age: 35 years Date of Birth: July 03, 1990 PAN: CSJPS9089Q Designation: Executive Director Address: House no 1774 Sector-2 Palwal, Faridabad Palwal- 121102, Haryana, India Experience: more than 13 years Occupation: Business Qualification: * Nationality: Indian Term: Liable to retire by rotation DIN: 03641944	Appointed as director of the Company on December 14, 2011	Directorship in Other Companies: Nil Designated Partner/ Partners in LLP: Nil
Name: Ms. Kajal Garg Father's Name: Mr. Neeraj Garg Age: 26 years Date of Birth: April 12, 1999 PAN: CNWPG4156J IDDB Reg. No: IDDB-DI-202505-074043 Designation: Non-Executive-Independent Director	Appointed as an Non-Executive Independent Director w.e.f. 28 th May, 2025	Directorship in Other Companies: 1. Danube Industries Limited Designated Partner/ Partners in LLP: Nil

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Name, Father's Name, Age, DOB, Designation, Address, Occupation, Nationality, Term and DIN	Date of Appointment/ Re appointment	Other Directorships
Address: House No. -RZ C- 77 B, Sita Puri Part-1, Dabri, South West Delhi- 110045 Experience: More than 4 years Occupation: Professional Qualification: Bachelor of Laws, Master of Commerce and Bachelor of Commerce. Nationality: Indian Term: Appointed as Non-Executive Independent Director for a period of 5 years with effect from 28th May, 2025 DIN: 11100385		
Name: Mr. Neeraj Bajaj Father's Name: Mr. Raj Kumar Bajaj Age: 42 years Date of Birth: August 19, 1984 PAN: ASVPB2819D Designation: Non-executive Independent Director Address: House No. B-831 Ground Floor, Gate No. 4, Back Side, Green Field Colony, NHPC Colony, Faridabad- 121010, Haryana, India IDDB Reg. No.: IDDB-DI-202408-063064 Experience: More than 4 years Occupation: Professional Qualification: Master of Business Administration, Bachelor of Laws and Company Secretary Nationality: Indian	Appointed as an Non-Executive and Independent Director w.e.f. 12th June, 2025	Directorship in Other Companies: 1. Indian Cotton Solutions.Com Limited 2. Vaidyaacharya India Limited Designated Partner/ Partners in LLP: Nil

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Name, Father's Name, Age, DOB, Designation, Address, Occupation, Nationality, Term and DIN	Date of Appointment/ Re appointment	Other Directorships
Term: Appointed as Non-Executive Independent Director for a period of 5 years with effect from 12 th June, 2025 DIN: 10674352		
Name: Ms. Deepali Sehgal Kulshrestha Father's Name: Mr. Puran Kumar Sehgal Age: 35 years Date of Birth: November 29, 1990 PAN: CHWPS3156E Designation: Non-executive Independent Director Address: R-161, Vani Vihar, Uttam Nagar, New Delhi, D.K. Mohan Garden, West Delhi-110059, IDDB Reg. No.: IDDB-PA-202306-048209 Experience: More than 6 years Occupation: Professional Qualification: Bachelor of Commerce and Company Secretary Nationality: Indian Term: Appointed as Non-Executive and Independent Director for a period of 5 years with effect from 12 th June, 2025 DIN: 10192105	Appointed as an Non-Executive Independent Director w.e.f. 12 th June, 2025	Directorship in Other Companies: 1. PMC Fincorp Limited Designated Partner/ Partners in LLP: Nil

**Qualification documents of Mr. Manish Sharma and Mrs. Seema Sharma are not traceable. Kindly refer Chapter "Risk Factor" and "Our Management" on page no. 32 and 153 of the Prospectus*

BRIEF PROFILE OF OUR DIRECTORS

Mr. Manish Sharma aged 40 years, is the Promoter, Chairperson & Managing Director of our Company. He has been on the Board since incorporation i.e. 14th day of December, 2011. He is having more than 13 years of experience in the field of ferrous and non-ferrous metal & metal scrap business. He looks after day-to-day routine operational activities of our Company and formulation of business policies, strategies etc.



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Mrs. Seema Sharma, aged 35 years, is the Executive Director of our Company. She has a work experience of more than 13 years in the Management of the Company. She plays a key role in the execution of projects and day to day operations. She has been associated with our Company since incorporation.

Ms. Kajal Garg, aged 26 years is a Non-Executive and Independent Director of the Company with effect from May 28, 2025. She holds a degree of Bachelor of Commerce from Delhi University in the year 2019 and a degree of Master of Commerce from Indira Gandhi National Open University (IGNOU) in the year 2022 and holds Law Degree from Dr. Bhimrao Ambedkar Law University, Rajasthan in the year 2024. Additionally, she is a member of the Institute of Company Secretaries of India (ICSI). Ms. Kajal Garg possesses extensive knowledge and experience in Company Law, Securities Law, and related compliances. She is results-oriented, focused, and hardworking, providing valuable marketing advice and guidance to the Board of Directors.

Mr. Neeraj Bajaj, aged 42 years is a Non-Executive and Independent Director of the Company with effect from June 12, 2025. He is MBA (Finance) in the year 2014 from National Institute of Business Management. He is Law Graduated in the Year 2013 from CCS University and He is a member of the Institute of Company Secretaries of India (ICSI). He possesses extensive knowledge and experience in Company Law, and Secretarial Matters. As an Independent Director of our Company with Corporate acumen & experience, He brings value addition to our Company.

Ms. Deepali Sehgal Kulshrestha, aged 35 years is a Non-Executive and Independent Director of the Company with effect from June 12, 2025. She holds a degree of Bachelor of Commerce from Delhi University in the year 2014. Additionally, she is a member of the Institute of Company Secretaries of India (ICSI). She possesses extensive knowledge and experience in more than 6 years of Experience Company Law, and Secretarial Matters. As an Independent Director of our Company with Corporate acumen & experience, she brings value addition to our Company.

CONFIRMATIONS

As on the date of this Prospectus:

- Except for that Mr. Manish Sharma and Mrs. Seema Sharma, none of the Directors of our Company are related to each other as per Section 2(77) of the Companies Act, 2013.
- There are no arrangements or understanding with major shareholders, customers, suppliers or any other entity, pursuant to which any of the Directors were selected as a director or member or senior management.
- The Directors of our Company have not entered into any service contracts with our Company which provides for benefits upon termination of employment.
- None of the Directors are categorized as a wilful defaulter or a fraudulent borrower, as defined under Regulation 2(1)(III) of SEBI ICDR Regulations.
- None of our Directors are or were directors of any listed Company whose shares have been/were suspended from trading by any of the stock exchange(s) during his/her tenure in that Company in the last five years or delisted from the stock exchange(s) during the term of their directorship in such companies.

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- None of our Directors have been declared as fugitive economic offenders as defined in Regulation 2(1)(p) of the SEBI ICDR Regulations, nor have been declared as a ‘fugitive economic offender’ under Section 12 of the Fugitive Economic Offenders Act, 2018.
- None of the Promoters or Directors has been or is involved as a promoter or director of any other Company which is debarred from accessing the capital market under any order or directions made by SEBI or any other regulatory authority.
- No consideration, either in cash or shares or in any other form have been paid or agreed to be paid to any of our directors or to the firms, trusts or companies in which they have an interest in, by any person, either to induce him to become or to help him qualify as a director, or otherwise for services rendered by him or by the firm, trust or company in which he is interested, in connection with the promotion or formation of our Company.

DETAILS OF BORROWING POWERS

Pursuant to a Special Resolution passed at General Meeting of our Company held on 11th September, 2025 and pursuant to provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder, the Board of Directors of the Company be and are hereby authorized to borrow monies from time to time, any sum or sums of money on such security and on such terms and conditions as the Board may deem fit, notwithstanding that the money to be borrowed together with the money already borrowed by our Company may exceed in the aggregate, its paid up capital and free reserves and security premium (apart from temporary loans obtained / to be obtained from bankers in the ordinary course of business), provided that the outstanding principal amount of such borrowing at any point of time shall not exceed in the aggregate of Rs. 100.00/- Crores (Hundred Crores only).

REMUNERATION OF OUR DIRECTORS

The compensation package payable to our Executive Directors is stated hereunder:

Mr. Manish Sharma, Managing Director

Salary: The total remuneration payable to Mr. Manish, Chairperson and Managing Director, shall be from Rs. 5.00 Lacs per annum to Rs. 25.00 Lakhs per annum (exclusive of perquisites and allowance of from Rs. 3.00 Lakh to Rs. 15.00 Lakh per annum).

Mrs. Seema Sharma, Executive Director

Salary: The total remuneration payable to Mrs. Seema Sharma, Executive Director, shall be Rs. 6.00 lacs per annum (inclusive of all salary, perquisites, benefits, incentives and allowances).

The compensation payable to our Directors will be governed as per the terms of their appointment and shall be subject to the provisions of Section 2(54), Section 188, Section 196, Section 197, Section 198 and Section 203 and any other applicable provisions, if any of the Companies Act, 2013 read with Schedule V to the Companies Act, 2013 and the rules made there under (including any statutory modification(s) or re-enactment thereof or any of the provisions of the Companies Act, 2013, for the time being in force).

The Remuneration / Sitting Fees paid to the Directors during the last F.Y. 2024-25 is as follows:



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Sr. No.	Name	Designation	Remuneration / Sitting Fees paid
1.	Mr. Manish Sharma	Managing Director and Chairperson	Rs. 9.00 Lacs
2.	Mrs. Seema Sharma	Executive Director	Rs. 6.00 Lacs
3.	Kajal Garg	Non-Executive Independent Director	Nil
4.	Neeraj Bajaj	Non-Executive Independent Director	Nil
5.	Deepali Sehgal Kulshrestha	Non-Executive Independent Director	Nil

SITTING FEES

Our Company has not paid any sitting fees to any of the Non-Executive Directors for attending any of the Board or Committee Meetings during the financial year 2024-25. Our Board of Directors have resolved in their meeting dated 1st June, 2023 for payment of an amount not exceeding Rs. 1.00 Lac as approved by the Board to all Non-Executive Director and Independent Directors for attending each such meeting of the Board or Committee thereof.

PAYMENT OF BENEFITS (NON-SALARY RELATED)

Except as disclosed above, no amount or benefit has been paid or given within the two (2) years preceding the date of filing of this Prospectus or is intended to be paid or given to any of our directors except the remuneration for services rendered and/or sitting fees as Directors.

CONTINGENT AND DEFERRED COMPENSATION PAYABLE TO DIRECTORS

There is no contingent or deferred compensation payable to our directors, which does not form part of their remuneration.

BONUS OR PROFIT-SHARING PLAN FOR THE DIRECTORS

None of the Directors are party to any bonus or profit-sharing plan of our Company.

SHAREHOLDING OF OUR DIRECTORS

Our Articles of Association do not require our directors to hold any qualification shares.

The details of the shareholding of our directors as on the date of this Prospectus are as follows:

Sr. No.	Name of the shareholder	No. of Equity Shares	Percentage of Pre-Issue Capital (%)
1.	Mr. Manish Sharma	46,46,800	88.28%
2.	Mrs. Seema Sharma	12,000	0.23%
3.	Ms. Kajal Garg	-	-
4.	Mr. Neeraj Bajaj	-	-
5.	Ms. Deepali Sehgal Kulshrestha	-	-

INTEREST OF OUR DIRECTORS

All the Directors may be deemed to be interested to the extent of remuneration and reimbursement of expenses payable to them under the Articles, and to the extent of remuneration paid to them for services



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rendered as an officer or employee of the Company. For further details, please refer to Chapter titled “Our Management” beginning on page 153 of this Prospectus.

Our Directors may also be regarded as interested to the extent of their shareholding and dividend payable thereon, if any, and to the extent of Equity Shares, if any held by them in our Company or held by their relatives. Further our director is also interested to the extent of unsecured loans or personal guarantee or guarantee of their personal property, if any, given by them to our Company. For details of Personal Guarantee given by Directors towards Financial facilities of our Company please refer to “Statement of Financial Indebtedness” and “Financial Information of the Company” on page 183 and 181 respectively of this Prospectus.

Our Company has not entered into any Contract, Agreements or Arrangements during the preceding two years from the date of the Prospectus in which the Directors are interested directly or indirectly and no payments have been made to them in respect of the contracts, agreements or arrangements which are proposed to be entered into with them.

Except as stated in this section “Our Management” or the section titled “Financial information of the Company – Related Party Transactions” beginning on page 153 and 181 respectively of this Prospectus, and except to the extent of shareholding in our Company, our Directors do not have any other interest in our business.

Interest in the property of the Company

Our Promoters do not have any interest in any property acquired by our Company in a period of three years before filing of this Prospectus or proposed to be acquired by us as on date of this Prospectus.

Interest in Business of the Company

Except as stated in the chapter titled “Our Business” and “Restated Financial Statements” beginning on page 124 and 181 respectively and to the extent of shareholding in our Company, if any, our directors do not have any other business interest in our Company.

Interest in promotion of the Company

Except Mr. Manish Sharma and Mrs. Seema Sharma, who are the Promoters of our Company, none of the other Directors are interested in the promotion of our Company.

CHANGES IN OUR BOARD OF DIRECTORS DURING THE LAST THREE YEARS

Sr. No.	Name of the Director	Date of Appointment/ Change in designation	Appointment/ Cessation/ Change in Designation	Reason for Change
1.	Mr. Manish Sharma	October 01, 2023	Change in Designation	Change in Designation from Director to Managing Director and Chairperson
2.	Ms. Kritika Gupta	June 1, 2023	Appointment	Appointed Additional Director (Independent Director) w.e.f. June 1, 2023
3.	Ms. Kritika Gupta	September 30, 2023	Change in Designation	Appointed as an Independent Director

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Sr. No.	Name of the Director	Date of Appointment/ Change in designation	Appointment/ Cessation/ Change in Designation	Reason for Change
4.	Mr. Piyush Kesarwani	June 1, 2023	Appointment	Appointed Additional Director (Independent Director) w.e.f. June 1, 2023
5.	Mr. Piyush Kesarwani	September 30, 2023	Change in Designation	Appointed as an Independent Director
6	Mr. Suryakant Gupta	August 28, 2024	Appointment	Appointed Additional Director (Independent Director) w.e.f. August 28, 2024
7	Mr. Suryakant Gupta	September 20, 2024	Change in Designation	Appointed as an Independent Director
8	Mr. Piyush Kesarwani	June 11, 2025	Resignation	Resignation from the position of Independent Director
9	Ms. Kajal Garg	May 28, 2025	Appointment	Appointed as an Independent Director
10	Ms. Kritika Gupta	June 11, 2025	Resignation	Resignation from the position of Independent Director
11	Mr. Neeraj Bajaj	June 12, 2025	Appointment	Appointed as an Independent Director
12	Ms. Deepali Sehgal Kulshrestha	June 12, 2025	Appointment	Appointed as an Independent Director
13	Mr. Suryakant Gupta	June 20, 2025	Resignation	Resignation from the position of Independent Director

CORPORATE GOVERNANCE

In addition to the applicable provisions of the Companies Act with respect to corporate governance, provisions of SEBI LODR Regulations to the extent applicable to the entity whose shares are listed on Stock Exchange and shall be applicable to us immediately upon the listing of our Equity Shares with the Stock Exchange. We are in compliance with the requirements of the applicable regulations, including SEBI LODR Regulations, SEBI ICDR Regulations and the Companies Act in respect of corporate governance including constitution of the Board and committees thereof.

Our Board has been constituted in compliance with the Companies Act and SEBI LODR Regulations. The Board functions either as a full board or through various committees constituted to oversee specific functions.

Our Company stands committed to good Corporate Governance practices based on the principles such as accountability, transparency in dealing with our stakeholders, emphasis on communication and transparent report.

Our Board functions either as a full Board or through the various committees constituted to oversee specific operational areas. As on the date of this Prospectus, our Company has Five (5) Directors, one (1) is Chairperson & Managing Director, One (1) is Women Executive Director, and three (3) are Non-Executive Independent Directors.

COMMITTEES OF THE BOARD OF DIRECTORS

Our Board of Directors presently has three (3) committees which have been constituted in accordance with the relevant provisions of the Companies Act and SEBI LODR Regulations: (i) Audit Committee, (ii) Stakeholders' Relationship Committee and (iii) Nomination and Remuneration Committee.

Audit Committee

Our Board has reconstituted the Audit Committee vide Board Resolution dated 12th June, 2025 which was in accordance with Section 177 of the Companies Act, 2013.

The Audit committee comprises of the following:

Name of the Directors	Nature of Directorship	Designation in Committee
Mr. Neeraj Bajaj	Non-Executive Independent Director	Chairperson
Ms. Kajal Garg	Non-Executive Independent Director	Member
Mr. Manish Sharma	Managing Director and Chairperson	Member

The Company Secretary & Compliance Officer of the Company will act as the Secretary of the Committee.

The scope of Audit Committee shall include but shall not be restricted to the following:

1. Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees;
3. Approving payments to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:
 - i) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013;
 - ii) Changes, if any, in accounting policies and practices and reasons for the same;
 - iii) Major accounting entries involving estimates based on the exercise of judgment by management;
 - iv) Significant adjustments made in the financial statements arising out of audit findings;
 - v) Compliance with listing and other legal requirements relating to financial statements;
 - vi) Disclosure of any related party transactions;
 - vii) Qualifications in the draft audit report.
5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval;
6. Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;

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8. Approval or any subsequent modification of transactions of the Company with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the Company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors any significant findings and follow up there on;
15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
18. To review the functioning of the Whistle Blower mechanism;
19. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee;

Explanation (i): The term “related party transactions” shall have the same meaning as contained in the Accounting Standard 18, Related Party Transactions, issued by The Institute of Chartered Accountants of India.

Explanation (ii): If the Issuer has set up an audit committee pursuant to provision of the Companies Act, the said audit committee shall have such additional functions / features as is contained in this clause.

The Audit Committee enjoys following powers:

- i) To investigate any activity within its terms of reference.
- ii) To seek information from any employee.
- iii) To obtain outside legal or other professional advice.
- iv) To secure attendance of outsiders with relevant expertise if it considers necessary.

The Audit Committee shall mandatorily review the following information:

- i) Management discussion and analysis of financial condition and results of operations;

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- ii) Statement of significant related party transactions (as defined by the audit committee), submitted by management;
 - iii) Management letters / letters of internal control weaknesses issued by the statutory auditors;
 - iv) Internal audit reports relating to internal control weaknesses; and
 - v) The appointment, removal and terms of remuneration of the Chief internal auditor shall be subject to review by the Audit Committee.
 - vi) statement of deviations: (a) half yearly statement of deviation(s) submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI ICDR Regulations. (b) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEBI ICDR Regulations.
21. The recommendations of the Audit Committee on any matter relating to financial management, including the audit report, are binding on the Board. If the Board is not in agreement with the recommendations of the Committee, reasons for disagreement shall have to be incorporated in the minutes of the Board Meeting and the same has to be communicated to the shareholders. The Chairperson of the committee has to attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

The Chairperson of the committee has to attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

Meeting of Audit Committee and Relevant Quorum

The Audit Committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between two meetings. The quorum for audit committee meeting shall either be two members or one third of the members of the audit committee, whichever is greater, with at least two independent directors.

Stakeholders' Relationship Committee

Our Board has reconstituted the Stakeholders' Relationship Committee vide Board Resolution dated 12th June, 2025 pursuant to Section 178 of the Companies Act, 2013. The Stakeholder's Relationship Committee comprises of the following:

Name of the Directors	Nature of Directorship	Designation in Committee
Ms. Deepali Sehgal Kulshrestha	Non-Executive Independent Director	Chairperson
Ms. Kajal Garg	Non-Executive Independent Director	Member
Mrs. Seema Sharma	Executive Director	Member

The Company Secretary of the Company will act as the Secretary of the Committee.

This committee will address all grievances of Shareholders/Investors and its terms of reference include the following:

1. resolving the grievances of the security holders of the Company, including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings, etc.
2. review of measures taken for effective exercise of voting rights by shareholders;

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3. review of adherence to the service standards adopted by the Company in respect of various services rendered by the registrar and share transfer agent;
4. review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company; and
5. Formulate procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;
6. approve, register, refuse to register transfer or transmission of shares and other securities;
7. sub-divide, consolidate and or replace any share or other securities certificate(s) of the Company;
8. allotment and listing of shares;
9. authorise affixation of common seal of the Company;
10. issue duplicate share or other security(ies) certificate(s) in lieu of the original share/security(ies) certificate(s) of the Company;
11. approve the transmission of shares or other securities arising as a result of death of the sole/any joint shareholder;
12. dematerialize or rematerialize the issued shares;
13. ensure proper and timely attendance and redressal of investor queries and grievances;
14. carry out any other functions contained in the Companies Act, 2013 (including Section 178) and/or equity listing agreements (if applicable), as and when amended from time to time; and
15. further delegate all or any of the power to any other employee(s), officer(s), representative(s), consultant(s), professional(s), or agent(s).

Meeting of Stakeholders' Relationship Committee and Relevant Quorum

The stakeholders' Relationship committee shall meet once in a year. The quorum for a meeting of the Stakeholder's Relationship Committee shall be two members present.

Nomination and Remuneration Committee

Our Board has reconstituted the Nomination and Remuneration Committee vide Board Resolution dated 12th June, 2025 pursuant to section 178 of the Companies Act, 2013.

The Nomination and Remuneration Committee comprises of the following:

Name of the Directors	Nature of Directorship	Designation in Committee
Ms. Kajal Garg	Non-Executive Independent Director	Chairperson
Mr. Neeraj Bajaj	Non-Executive Independent Director	Member
Ms. Deepali Sehgal Kulshrestha	Non-Executive Independent Director	Member

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The Company Secretary of our Company acts as the Secretary to the Committee.

The scope of Nomination and Remuneration Committee shall include but shall not be restricted to the following:

1. formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
2. for every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - i) use the services of an external agencies, if required;
 - ii) consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - iii) consider the time commitments of the candidates.
3. formulation of criteria for evaluation of Independent Directors and the Board;
4. devising a policy on Board diversity;
5. identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal;
6. whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
7. recommend to the board, all remuneration, in whatever form, payable to senior management.

MEETING OF NOMINATION AND REMUNERATION COMMITTEE AND RELEVANT QUORUM

The quorum necessary for a meeting of the Nomination and Remuneration Committee shall be two members or one third of the members, whichever is greater. The Committee is required to meet at least once a year.

POLICY ON DISCLOSURES AND INTERNAL PROCEDURE FOR PREVENTION OF INSIDER TRADING

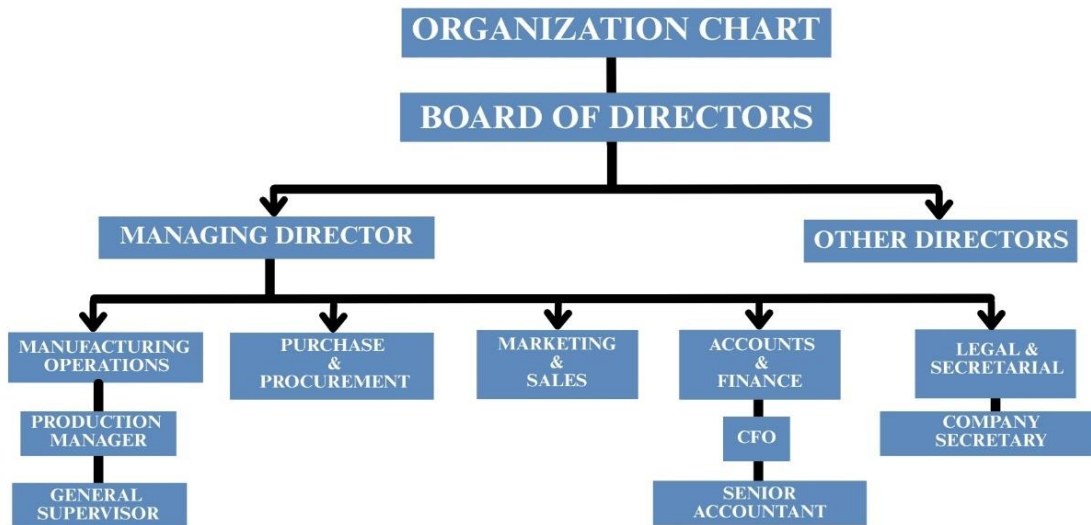
The provisions of Regulation 9(1) of the SEBI PIT Regulations will be applicable to our Company immediately upon the listing of its Equity Shares on the SME Platform of BSE. We shall comply with the requirements of the SEBI PIT Regulations on listing of Equity Shares on stock exchanges. Further, Board of Directors have formulated and adopted at their meeting held on April 10, 2025, the code of conduct to regulate, monitor and report trading by its employees and other connected persons. The Company Secretary & Compliance Officer will be responsible for setting forth policies, procedures, monitoring and adherence to the rules for the preservation of price sensitive information and the implementation of the Code of Conduct under the overall supervision of the board.

POLICY FOR DETERMINATION OF MATERIALITY AND MATERIALITY OF RELATED PARTY TRANSACTIONS AND ON DEALING WITH RELATED PARTY TRANSACTIONS

The provisions of the SEBI (LODR) Regulations will be applicable to our Company immediately upon the listing of Equity Shares of our Company. We shall comply with the requirements of the SEBI (Prohibition of

Insider Trading) Regulations, as amended, on listing of Equity Shares. The Board of Directors at their meeting held on April 10, 2025 has approved and adopted the policy for determination of materiality and determination of materiality of related party transactions and on dealing with related party transactions

ORGANIZATIONAL STRUCTURE



KEY MANAGERIAL PERSONNEL

Our Company is managed by our Board of Directors, assisted by qualified and experienced professionals, who are permanent employees of our Company. Below are the details of the Key Managerial Personnel of our Company:

Name, Designation & Educational Qualification & Term of Office	Age (Years)	Year Joining of	Compensation paid for F.Y. ended 2024-25 (In lakhs)	Overall experience (in years)	Previous Employment
Manish Sharma*	-	-	-	-	-
Seema Sharma*	-	-	-	-	-
Prachi Gupta Designation: Company Secretary & Compliance Officer Educational Qualification: Bachelor of Commerce and Company Secretary	27	2024	4.41	More than 2 years	SPP Polymer Limited

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Name, Designation & Educational Qualification & Term of Office	Age (Years)	Year of Joining	Compensation paid for F.Y. ended 2024-25 (In lakhs)	Overall experience (in years)	Previous Employment
Tulsiram^ Designation: Chief Financial Officer Educational Qualification: Bachelor of commerce	35	2025	-	More than 10 years	Kukreja Print Point^

^Experience Certificate of the Mr. Tulsiram are not traceable. Kindly refer Chapter “Risk Factor” and “Our Management” on page no. 32 and 153 of the Prospectus

***Mr. Manish Sharma** is the Chairperson & Managing Director of the Company. For detailed profile, see para, “Brief Profile of our Directors” on page 156 of this Prospectus.

***Mrs. Seema Sharma** is the Executive Director of the Company. For detailed profile, see para, “Brief Profile of our Directors” on page 156 of this Prospectus.

Mr. Tulsiram, aged 35 years is the Chief Financial Officer of our Company. He has been appointed by the Board of Directors of our Company as Chief Financial Officer with effect from April, 23, 2025. He holds a degree of Bachelor of commerce from Dr. Bhim Rao Ambedkar University. He worked with Blue Group (Blue Prime Aluminium Limited) and PS Enterprises as an Accountant and he worked with Bharat Industries Corporation & Sarvottam Appliances Pvt Ltd. as an Accounts Manager. He has work experience of more than 10 years in the Accounts and Finance. Accordingly, his remuneration was not applicable for FY 2023-24.

Qualification	He is Commerce graduate from Dr. Bhim Rao Ambedkar University in year 2010.
Experience	He was previously worked as an Accounts Manager with Blue Group (Blue Prime Aluminium Limited), PS Enterprises, Bharat Industries Corporation & Sarvottam Appliances Pvt Ltd. He is having experience of more than 10 years of Experience in accounts and finance.
Term of Office with expiration Date	Appointed as Chief Financial Officer with effect from April 23, 2025.
Details of service contract	Not Applicable
Function and areas of experience	Responsible for complying with accounting, taxation and finance.

Ms. Prachi Gupta, aged 27 years, is the Company Secretary and Compliance Officer of our Company with effect from August 1, 2024 and is an associate member of the Institute of Company Secretaries of India. She holds a degree in B.com from Rohilkhand University, Bareilly. She is having experience of 2 year. She was previously employed at SPP Polymer Limited. She is responsible for the Secretarial, Legal and Compliance division of our Company. Accordingly, her remuneration was 4.41 Lakhs for FY 2024-25. Our Company has appointed Ms. Prachi Gupta as Company secretary and compliance officer to look into the secretarial records and compliances for better corporate governance w.e.f. 1st August, 2024.

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Qualification	She is a qualified Company Secretary from the Institute of Company Secretaries of India and B.com from Rohilkhand University, Bareilly.
Experience	She is having 2 years' experience in corporate law, secretarial Compliances and other compliance. She was previous employed at SPP Polymer Limited. She is responsible for the Secretarial, Legal and Compliance division of our Company.
Term of Office with expiration Date	Appointed as Company Secretary & Compliance Officer with effect from August 1, 2024.
Details of service contract	Not Applicable
Function and areas of experience	Responsible for complying with Laws, rules, provisions, regulations, acts applicable to the company.

SENIOR MANAGEMENT PERSONNEL OF OUR COMPANY:

In addition to the above, the details of our other Senior Management Personnel in terms of the SEBI ICDR Regulations, as of the date of this Prospectus are set forth below:

Name, Designation & Educational Qualification & Term of Office	Age (Years)	Year of Joining	Compensation paid for F.Y. ended 2024-25 (In lakhs)	Overall experience (in years)	Previous Employment
Juber Khan Designation: Production Manager Educational Qualification: Diploma in Polytechnic	29	2025	-	Around 8 years	Namo Alloys Private Limited

Mr. Juber Khan aged 29 years, was appointed as the Production Manager of Our Company. He has completed his Mechanical Engineering from Govt. Polytechnic Uttawar (Palwal) in the year 2014. He possesses around 8 years of experience in managing production plants and assuring quality control over the product. He is associated as Product Manager with our Company since June, 2025, He has been associated with our Company since June, 2024. He was previously employed at Namu Alloys Private Limited. He plays a vital part in the execution of product and quality control. He oversees the production process, ensuring that products are manufactured as per the requirement, and meet the required quality standards.

STATUS OF OUR KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

All our Key Managerial Personnel and Senior Management are permanent employees of our Company.

NATURE OF ANY FAMILY RELATIONSHIP BETWEEN OUR DIRECTORS , KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT PERSONNEL

None of our directors are related to each other or to our Key Managerial Personnel or Senior Management except that Mr. Manish Sharma and Mrs. Seema Sharma.



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Sr. No.	Name of the Director/ KMP	Relationship with other Directors/ KMP
1.	Manish Sharma	Husband of Seema Sharma
2.	Seema Sharma	Wife of Manish Sharma

SHAREHOLDING OF THE KEY MANAGEMENT PERSONNEL AND SENIOR MANAGEMENT PERSONNEL (SMP)

None of our KMPs or SMPs holds any shares of our Company as on the date of this Prospectus except as stated in the below table.

Sr. No.	Name of the KMP	No. of Share held	% of Shareholding
1.	Mr. Manish Sharma	46,46,800	88.28%
2.	Mrs. Seema Sharma	12,000	0.23%

For further details please see chapter titled “*Capital Structure*” on page 68 of this Prospectus.

SERVICE CONTRACTS WITH KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

Managing Director and Executive Director of our Company are appointed for specific terms and conditions for which no formal agreements are executed, however their terms and conditions of appointment and remuneration are specified and approved by the Board of Directors and Shareholders of the Company, wherever required. Except statutory benefits upon termination of their employment in our Company or retirement, no officer of our Company, including the directors and key Managerial personnel or senior management personnel, are entitled to any benefits upon termination of or retirement from employment.

INTEREST OF KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

None of our Key Management Personnel or Senior Management has any interest in our Company except to the extent of their remuneration, benefits, reimbursement of expenses incurred by them in the ordinary course of business. Our Key Managerial Personnel or Senior Management may also be interested to the extent of Equity Shares, if any, held by them and any dividend payable to them and other distributions in respect of such Equity Shares.

ARRANGEMENT OR UNDERSTANDING WITH MAJOR SHAREHOLDERS/ CUSTOMERS/ SUPPLIERS

There is no arrangement or understanding with major shareholders, customers, suppliers or others, pursuant to which any of our Key Managerial Personnel or Senior Management have been selected as the Key Managerial Personnel or Senior Management of our Company.

BONUS OR PROFIT-SHARING PLAN OF THE DIRECTORS AND KEY MANAGEMENT PERSONNEL AND SENIOR MANAGEMENT

There is no profit-sharing plan for the Key Managerial Personnel or Senior Management. However, our Company provides performance linked bonus payments, in accordance with their terms of appointment.

CONTINGENT AND DEFERRED COMPENSATION PAYABLE TO OUR DIRECTORS AND KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

There is no contingent or deferred compensation payable to our Directors and Key Managerial Personnel or Senior Management, which does not form part of their remuneration.



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PAYMENT OR BENEFIT TO OUR KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

Except as disclosed in this Prospectus and any statutory payments made by our Company to its officers, KMP or Senior Management, our Company has not paid any sum, any non-salary related amount or benefit to any of its officers or to its employees including amounts towards super-annuation, ex-gratia/rewards.

CHANGES IN OUR KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT IN THE LAST THREE YEARS FROM THE DATE OF FILING OF THIS PROSPECTUS

The changes in our Key Managerial Personnel or Senior Management during the three years immediately preceding the date of filing of this Prospectus are set forth below.

Name	Current Designation	Date of Appointment/ Change in designation	Appointment/ Cessation	Reason for Change
Mr. Manish Sharma	Chairperson and Managing Director	September 30, 2023	Appointment	Designated as Chairperson and Managing Director
Mr. Ram Kishan	Chief Financial Officer	July 17, 2023	Appointment	Appointed as Chief Financial Officer
Mr. Vaibhav Sharma	Company Secretary and Compliance Officer	July 17, 2023	Appointment	Appointed as Company Secretary and Compliance Officer
Mr. Ram Kishan	Chief Financial Officer	May 31, 2024	Resignation	Resignation as CFO due to personal reasons
Mr. Vaibhav Sharma	Company Secretary and Compliance Officer	May 18, 2024	Resignation	Resignation as CS due to personal reasons
Mr. Hoshyar Sharma	Chief Financial Officer	August 1, 2024	Appointment	Resignation as CFO due to personal reasons
Ms. Prachi Gupta	Company Secretary and Compliance Officer	August 1, 2024	Appointment	Appointed as Company Secretary and Compliance Officer
Mr. Hoshyar Sharma	Chief Financial Officer	April 15, 2025	Resignation	Resignation as CFO
Mr. Tulsiram	Chief Financial Officer	April 23, 2025	Appointment	Appointed as Chief Financial Officer
Mr. Juber Khan	Production Manager	June 01, 2025	Appointment	Appointment as Production Manager

LOANS GIVEN/ AVAILED BY DIRECTORS/ KEY MANAGERIAL PERSONNEL OF OUR COMPANY

For details of unsecured loan taken from or given to our Directors/KMPs and for details of transaction entered by them in the past please refer chapter namely “*Restated Financial Statements*” page no 181 of this Prospectus.



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LITIGATION DETAILS PERTAINING TO OUR DIRECTORS AND KMP

For details on litigations and disputes pending against the Directors and KMP, please refer to the section titled “*Outstanding Litigations and Material Developments*” beginning on page no 199 of this Prospectus.

STRUCK OFF COMPANIES OF OUR DIRECTORS

None of the Companies were struck off in which our Directors and KMP were previously associated except as stated below:

Sr. No	Name of the Director/ KMP	Name of the Company	Date of appointment	Date of Cessation
1.	Manish Sharma	Shri Bhagwan Chand Private Limited	13/10/2020	-

EMPLOYEE STOCK OPTION PLAN (ESOP) / EMPLOYEE STOCK PURCHASE SCHEME (ESPS) TO EMPLOYEES

Presently, we do not have any ESOP/ESPS scheme for our employees.

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OUR PROMOTERS AND PROMOTER GROUP

Our Promoters:

Mr. Manish Sharma and Mrs. Seema Sharma are the Promoters of our Company. As on the date of this Prospectus, our Promoters and Promoter Group holds 46,58,800 Equity Shares, representing 88.51% of the issued, subscribed and paid-up Equity Share capital of our Company.

For details of the build-up of our Promoter's shareholding in our Company, please see "*Capital Structure*" beginning on page 68 of this Prospectus.

The details of our Promoters are as under:

Mr. Manish Sharma	
	Mr. Manish Sharma aged 40 years, is the Promoter, Chairperson & Managing Director of our Company. He has been on the Board since incorporation i.e. 14 th December, 2011. He obtained a degree of Bachelor of Arts from MDU Rohtak. He is having more than 13 years of experience in the field of ferrous and non-ferrous metal & metal scrap business. He looks after day-to-day routine operational activities of our Company and formulation of business policies, strategies etc. He guides company in its growth strategies.
	Date of Birth: 21 st January, 1985
	Experience: more than 13 years
	Nationality: Indian
	PAN: BXAPS9783G
	Bank Account Details: The Federal Bank Limited, Account No. 13810100168696, Branch: The Federal Bank Limited, 5 D/6 B P Neelam Railway Road Nit Faridabad
	Residential Address: House no 1774 Sector-2 Palwal, Faridabad Palwal-121102, Haryana, India
	No. of Equity Shares & % of Shareholding (Pre-Issue): 46,46,800 Equity Shares, representing 88.28% of the issued, subscribed and paid-up Equity Share capital of our Company.
Other Interests: Nil	
Mrs. Seema Sharma	
	Mrs. Seema Sharma , aged 35 years, is the Executive Director of our Company. She has completed 12 th from Bhiwani Board Haryana in the year 2006. She has a work experience of more than 13 years in the Management of the company. She plays a key role in the execution of projects and day to day operations. She has been associated with our Company since incorporation.
	Date of Birth: July 3, 1990
	Experience: more than 13 years
	Nationality: Indian
	PAN: CSJPS9089Q
	Bank Account Details: The Federal Bank Limited, Account No. 13810100197794, Branch: The Federal Bank Limited, 5 D/6 B P Neelam Railway Road Nit Faridabad



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Mrs. Seema Sharma	
	Residential Address: House no 1774 Sector-2 Palwal, Faridabad Palwal-121102, Haryana, India
	No. of Equity Shares & % of Shareholding (Pre-Issue): 12,000 Equity Shares, representing 0.23% of the issued, subscribed and paid-up Equity Share capital of our Company.
	Other Interests: Nil

For brief biography of our Individual Promoters, please refer to Chapter titled “Our Management” beginning on page 153 of this Prospectus.

DECLARATION

1. We confirm that the Permanent Account Number, Bank Account Number, Aadhaar Card Number of our Promoters has been submitted to the Stock Exchange at the time of filing of the Prospectus with the Stock Exchange.
2. Our Promoters and the members of our Promoter Group have confirmed that they have not been identified as wilful defaulters or fraudulent borrowers by the RBI or any other governmental authority.
3. Our Promoters have not been declared as a fugitive economic offender under the provisions of section 12 of the Fugitive Economic Offenders Act, 2018.
4. No violations of securities law have been committed by our Promoters or members of our Promoter Group or any Group Companies in the past or is currently pending against him. None of (i) our Promoters and members of our Promoter Group or persons in control of or on the boards of bodies corporate forming part of our Group Companies (ii) the Companies with which any of our Promoters are or were associated as a promoters, director or person in control, are debarred or prohibited from accessing the capital markets or restrained from buying, selling, or dealing in securities under any order or directions passed for any reasons by the SEBI or any other authority or refused listing of any of the securities issued by any such entity by any stock exchange in India or abroad.
5. Mr. Manish Sharma is husband of Mrs. Seema Sharma.

CHANGE IN CONTROL OF OUR COMPANY

There has been no change in the control of our Company since incorporation of the Company.

EXPERIENCE OF OUR PROMOTERS IN THE BUSINESS OF OUR COMPANY

For details in relation to experience of our Promoter in the business of our Company, please refer the chapter “Our Management” beginning on page 153 of this Prospectus.

INTEREST OF OUR PROMOTERS

Our Promoters do not have any interest in our Company except to the extent of compensation payable / paid and to the extent of any equity shares held by him or his relatives and associates or held by the companies, firms and trusts in which he is interested as director, member, partner, and / or trustee, and to the extent of benefits arising out of such shareholding. As on the date of this prospectus, our Promoters, Mr. Manish Sharma and Mrs. Seema Sharma and collectively holds 46,58,800 Equity Shares in our



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Company i.e. 88.51 % of the pre issue paid up Equity Share Capital of our Company For further details please see the chapters titled “*Capital Structure*”, “*Restated Financial Statements*” and “*Our Management*” beginning on pages 68, 181 and 153 of this Prospectus.

Interest of Promoters in the Promotion of our Company

Our Company is currently promoted by the Promoters in order to carry on its present business. Our Promoters are interested in our Company to the extent of their shareholding and directorship in our Company and the dividend declared, if any, by our Company.

Interest of Promoters in the Property of our Company

Our Promoters do not have any other interest in any property acquired/rented by our Company in a period of two years before filing of this Prospectus or proposed to be acquired by us as on date of Prospectus.

Interest in our Company arising out of being a member of a firm or company

Our Promoters are not interested as member of a firm or company, and no sum has been paid or agreed to be paid to him or to such firm or company in cash or shares or otherwise by any person either to induce such person to become, or qualify him as a director, or otherwise for services rendered by him or by such firm or Company in connection with the promotion or formation of our Company.

Interest in our Company other than as Promoters

Except as mentioned in this chapter and chapters titled “*Our Business*”, “*History and Certain Corporate Matters*”, “*Our Management*” and “*Restated Financial Statements*” beginning on pages 124, 148, 153 and 181, respectively, our Promoters do not have any other interest in our Company.

COMMON PURSUITS OF OUR PROMOTERS

Our Promoters are not involved with any ventures which are in the same line of activity or business as that of our Company.

For further details, please refer related party transactions under chapter Financial Information on page no 182 of this prospectus.

BUSINESS INTERESTS

Our Promoters are not interested as a member of a firm or Company, and no sum has been paid or agreed to be paid to our Promoters or to such firm or company in cash or shares or otherwise by any person for services rendered by it or by such firm or company in connection with the promotion or formation of our Company.

Except as stated in the chapter titled “*Restated Financial Statements*” beginning on page 181 of this Prospectus, Our Company has not entered into any contract, agreements or arrangements during the preceding two years from the date of filing of this Prospectus or proposes to enter into any such contract in which our Promoters are directly or indirectly interested and no payments have been made to it in respect of the contracts, agreements or arrangements which are proposed to be made with it.



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PAYMENT OF AMOUNTS OR BENEFITS TO THE PROMOTERS OR PROMOTER GROUP DURING THE LAST TWO YEARS

Except as stated in the chapter titled “*Restated Financial Statements*” beginning on page 181 of this Prospectus, there has been no payment of benefits to our Promoters or Promoter Group during the two years preceding the date of this Prospectus.

MATERIAL GUARANTEES

Except as stated in the “*Restated Financial Statements*” beginning on page 181 of this Prospectus, our Promoters have not given any material guarantee to any third party with respect to the Equity Shares as on the date of this Prospectus.

OUR PROMOTER GROUP

Apart from our Promoters, as per Regulation 2(1)(pp) of the SEBI ICDR Regulations, the following individuals and entities shall form part of our Promoter Group:

A. Natural Persons who are Part of the Promoter Group

As per Regulation 2(1)(pp)(ii) of the SEBI ICDR Regulations, the following individuals form part of our Promoter Group:

Name of the Promoter	Relationship	Name of the Relative
Mr. Manish Sharma	Father	Late Mr. Bhagwan Chand
	Mother	Late Mrs. Bhramwati
	Spouse	Mrs. Seema Sharma
	Brother	Mr. Satish Gaur and Mr. Ashish Gaur
	Sister	None
	Son	Master Naksh and Master Saurya
	Daughter	None
	Spouse's Father	Mr. Ved Ram Sharma
	Spouse's Mother	Mrs. Amarwati
	Spouse's Brother	None
	Spouse's Sister	Mrs. Kavita

Name of the Promoter	Relationship	Name of the Relative
Mrs. Seema Sharma	Father	Mr. Ved Ram Sharma
	Mother	Mrs. Amarwati
	Spouse	Mr. Manish Sharma
	Brother	None
	Sister	Mrs. Kavita
	Son	Master Naksh and Master Saurya
	Daughter	None
	Spouse's Father	Late Mr. Shri Bhagwan Chand
	Spouse's Mother	Late Mrs. Smt Bhramwati
	Spouse's Brother	Mr. Satish Gaur and Mr. Ashish Gaur
	Spouse's Sister	None

B. Entities forming part of the Promoter Group pursuant to Regulation 2(1)(pp)(iv) of the SEBI ICDR Regulations

As per Regulation 2(1)(pp)(iv) of the SEBI ICDR Regulations, the following Companies/Trusts/ Partnership firms/HUFs or Sole Proprietorships are forming part of our Promoter Group.

S. No.	Name of Promoter Group Entity/Company	
1.	Any Body Corporate in which 20% or more of the Equity Share Capital is held by Promoter or an immediate relative of the Promoter or a firm or Hindu Undivided Family (HUF) in which Promoter or any one or more of his immediate relatives are a member.	Nil
2.	Any Body Corporate in which a body corporate as provided in (A) above holds twenty per cent. or more, of the equity share capital; and	Nil
3.	Any Hindu Undivided Family or firm in which the aggregate share of the promoter and their relatives is equal to or more than twenty per cent. of the total capital;	Sole Proprietorship: 1. M/s Bhagwan Fuels (Promoter Entity) 2. M/s Vidya Fillig Station (Promoter Group Entity) 3. M/s R.B.B.C Metal Co. (Promoter Group Entity) HUF: 1. M/s Manish Sharma HUF (Promoter Entity)

C. All persons whose shareholding is aggregated pursuant to Regulation 2(1)(pp)(v) of the SEBI ICDR Regulations for the purpose of disclosing in the Prospectus under the heading “shareholding of the promoter group” - Nil

SHAREHOLDING OF THE PROMOTER GROUP IN OUR COMPANY

For details of shareholding of members of our Promoter Group as on the date of this Prospectus, please see the chapter titled “*Capital Structure*” beginning on page 68 of this Prospectus.

COMPANIES WITH WHICH THE PROMOTERS HAVE DISASSOCIATED IN THE LAST THREE YEARS

Our Promoters have not disassociated themselves from any Companies, firms or entities during the last three years preceding the date of this Prospectus except that Mr. Manish Sharma was a Director in Shri Bhagwan Chand Metals Private Limited, which has been strike off in the registrar of Companies.

OUTSTANDING LITIGATIONS

There is no outstanding litigation against our Promoters except as disclosed in the section titled “*Risk Factors*” and chapter titled “*Outstanding Litigations and Material Developments*” beginning on pages 32 and 199 respectively of this Prospectus.



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OUR GROUP COMPANY

The definition of ‘Group Companies’ as per the SEBI ICDR Regulations, shall include such companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which Financial Statements is disclosed, as covered under the applicable accounting standards, and also other Companies as considered material by the board.

In terms of the SEBI ICDR Regulations and in terms of the policy of materiality defined by the Board pursuant to its resolution dated 10th April, 2025 our Group Companies includes:

- (i) Those Companies disclosed as related parties in accordance with Accounting Standard (“AS 18”) issued by the Institute of Chartered Accountants of India, during the period for which Financial Information is disclosed.
- (ii) All such Companies which are deemed to be material by the Board of Directors.

There is no group Company, based on the aforementioned criteria as on the date of this Prospectus.

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RELATED PARTY TRANSACTIONS

For details on Related Party Transactions of our Company, please refer to Statement of Related Parties' Transactions' of the chapter titled 'Restated Financial Statements' beginning on page no. 181 of this Prospectus.

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DIVIDEND POLICY

Under the Companies Act, 2013, our Company can pay dividends upon a recommendation by its Board of Directors and approval by a majority of the shareholders. The shareholders of our Company have the right to decrease, not to increase the amount of dividend recommended by the Board of Directors. The dividends may be paid out of profits of a company in the year in which the dividend is declared or out of the undistributed profits or reserves of the previous years or out of both. The Articles of Association of our Company also gives the discretion to our Board of Directors to declare and pay interim dividends.

There are no dividends declared by our Company since incorporation.

Our Company does not have a formal dividend policy. Any dividends to be declared shall be recommended by the Board of Directors depending upon the financial condition, results of operations, capital requirements and surplus, contractual obligations and restrictions, the terms of the credit facilities and other financing arrangements of our Company at the time a dividend is considered, and other relevant factors and approved by the Equity Shareholders at their discretion.

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SECTION VII – FINANCIAL INFORMATION

RESTATED FINANCIAL STATEMENTS

Sr. No.	Particulars	Page Nos
1	Restated Financial Statements	F1



N. K. MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.

Tel : (+91) 98926 40589 / (+91) 98924 12486 | Email : nkm@nkmittal.com / nkmittalandassociates@gmail.com | www.nkmittal.com

CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D.

CA Ankush Mittal B.Com., FCA, ACS, Grad CWA, L.L.B.

RESTATED FINANCIAL STATEMENTS AUDITORS REPORT

To,
The Board of Directors,
OM Metallogic Limited
Kila No 17, Harfala Road, Village Sikri,
Gopal Jee Milk Plant, Ballabgarh Road,
Haryana-121 004, India.

Dear Sirs/Madam,

1. Report on Restated Financial Statements:

We have examined the Restated Financial Statements of M/s. OM METALLOGIC LIMITED (Formerly Know as OM Metallogic Private Limited) (hereinafter referred to as “the Company”), the summarized statements of which annexed to this report have been prepared in accordance with the requirements of:

a) Section 26 of Companies Act, 2013 (hereinafter referred to as the “Act”), read with the applicable provisions within Rules- 4 to 6 of Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended;

b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“the Regulation”) (“SEBI ICDR Regulations”) issued by the Securities and Exchange Board of India (SEBI) and amendments made thereto from time to time;

c) The terms of reference to our engagements with the Company requesting us to examine financial statements referred to above and proposed to be included in the Prospectus being issued by the Company for its proposed Initial Public Offering of equity shares in SME Platform of BSE (“IPO” or “SME IPO”);

d) The (Revised) Guidance Note on Reports in Company Prospectus issued by the Institute of Chartered Accountants of India (“ICAI”); and

e) In terms of Schedule VIII of the SEBI (ICDR) Regulations, 2018, and other provisions relating to accounts, we, M/s N K Mittal & Associates, Chartered Accountants, have been subjected to the peer review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid Certificate issued by the “Peer Review Board” of the ICAI.

2. The Restated Statements and Financial information of the Company have been extracted/ prepared by the management from the Audited Financial Statements of the Company for the financial years ended on March 31, 2025, March 31, 2024, & March 31, 2023, which have been approved by the Board of Directors.

3. Financial Statements for the financial years ended March 31, 2023 have been audited by CA Suvir Sharma (Membership No. 088272) and accordingly, reliance has been placed on the financial information examined by them for the said year. The Financial Report included for these years is based solely on the report submitted by them.

4. Financial Information as per Audited Financial Statements:

1) We have examined:

- The attached Restated Statement of Assets and Liabilities of the Company as at March 31, 2025, March 31, 2024, March 31, 2023. (Annexure I);
- The attached Restated Statement of Profit and Losses of the Company for the financial year ended on March 31, 2025; March 31, 2024, March 31, 2023; (Annexure II);
- The attached Restated Statement of Cash Flows of the Company for the financial year ended on March 31, 2025; March 31, 2024, March 31, 2023; (Annexure III);
- The Significant Accounting Policies adopted by the Company and notes to the Restated Financial Statements along with adjustments on account of audit qualifications / adjustments / regroupings. (Annexure IV);

(Collectively hereinafter referred as “**Restated Financial Statements**” or “**Restated Summary Statements**”)

2) In accordance with the requirements of sub-clauses (i) and (iii) of clause (b) of sub-section (1) of section 26 of the Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014, the SEBI Regulations, the Revised Guidance Note on Reports in Company Prospectus and Guidance Note on Audit Reports/Certificates on Financial Information in Offer Documents issued by the Institute of Chartered Accountants of India (the “ICAI”) and the terms of our engagement agreed with you, we report that:

- a) The “**Restated Statement of Assets and Liabilities**” as set out in **Annexure I** to this report, of the Company for the financial years ended March 31, 2025; March 31, 2024; March 31, 2023 are prepared by the Company and approved by the Board of Directors. This Statement of Assets and Liabilities, as restated have been arrived at after making such adjustments and regroupings to the individual Financial Statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in **Annexure IV** to this Report.
- b) The “**Restated Statement of Profit and Loss**” as set out in **Annexure II** to this report, of the Company for the financial years ended on March 31, 2025; March 31, 2024, & March 31, 2023 are prepared by the Company and approved by the Board of Directors. This Statement of Profit and Loss, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in **Annexure IV** to this Report.
- c) The “**Restated Statement of Cash Flow**” as set out in **Annexure III** to this report, of the Company for the financial years ended on March 31, 2025; March 31, 2024 & March 31, 2023 are prepared by the Company and approved by the Board of Directors. This Statement of Cash Flow, as restated, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Restated Summary Statements as set out in **Annexure IV** to this Report.

Based on the above and also as per the reliance placed by us on the audited financial statements of the company and Auditors Report thereon which have been prepared by Statutory Auditor of the Company for the financial years ended on March 31, 2025; March 31, 2024; March 31, 2023, we are of the opinion that “**Restated Financial Statements**” or “**Restated Summary Statements**” have been made after incorporating:

- (i) Adjustments for any material amounts in the respective financial years have been made to which they relate; and
- (ii) There are no Extra-ordinary items except as shown in the Restated Profit & Loss Statement of that need to be disclosed separately in the Restated Summary Statements.
- (iii) Adjustments on account of the statutory audit qualifications, if any, have been adjusted and regrouped to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in **Annexure IV** to this Report.

- (iv) Adjustments in Financial Statements have been made in accordance with the correct accounting policies as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in **Annexure IV** to this Report.
- (v) There are no revaluation reserves, which need to be disclosed separately in the “**Restated Financial Statements**”.
- (vi) The Company has not paid any dividend on its equity shares during the financial year ended March 31, 2025, March 31, 2024 and March 31, 2023.

5. Other Financial Information:

- I) We have also examined the following financial information as set out in the annexure prepared by the Management and as approved by the Board of Directors of the Company for the financial years ended on March 31, 2025; March 31, 2024 & March 31, 2023.

Restated Statement of Share Capital, Reserves, and Surplus	Note 1
Restated Statement of Long-Term Borrowings	Note 2
Restated Statement of Details of Deferred Tax Liabilities / Assets	Note 3
Restated Statement of Short-Term Borrowings	Note 4
Restated Statement of Trade Payables & Other Current Liabilities and Provisions	Note 5
Restated Statement of Property Plant & Equipment	Note 6
Restated Statement of Long-Term Loans & Advances	Note 7
Restated Statement of Other Non-Current Assets	Note 8
Restated Statement of Inventories	Note 9
Restated Statement of Trade Receivables	Note 10
Restated Statement of Cash & Cash Equivalents	Note 11
Restated Statement of Short-Term Loans and Advances and Other Current Assets	Note 12
Restated Statement of Revenue from Operations	Note 13
Restated Statement of Other Income	Note 14
Restated Statement of Cost of Material Consumed	Note 15
Restated Statement of Changes in Inventories	Note 16
Restated Statement of Employee Benefit Expenses	Note 17
Restated Statement of Finance Cost	Note 18
Restated Statement of Operational & Other Expenses	Note 19

Restated Statement of Mandatory Accounting Ratios	Note 20
Restated Statement of Capitalization	Note 21
Restated Statement of Related Party Transactions	Note 22
Restated Statement of Tax Shelters	Note 23
Restated Additional Notes	Note 24-27
Restated Ratios	Annexure A

- II) The Restated Financial Information contains all the disclosures required by the SEBI ICDR regulations and disclosures as required by Accounting Standards as specified in the Companies (Accounting Standards) Rules, 2006 read with Rule 7(1) of the Companies (Accounts) Rules, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013 and Income Computation Disclosure Standards (ICDS) I to X issued by CBDT, wherever applicable, unless contrary to the requirement of Accounting Standards prescribed under section 133 of the Act.
- III) The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company in accordance with the provisions of the Act and the Financial Information referred to above is the responsibility of the management of the Company.
- IV) In our opinion, the above financial information contained in Annexure I to Annexure III and Note 1 to 27 of this report read along with the Restated Statement of Significant Accounting Policies and related Notes as set out in Annexure IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with Section 26 of the Act, read with the applicable provisions within Rule - 4 to 6 of Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended, the SEBI Regulations, The Revised Guidance Note on Reports in Company Prospectus and Guidance Note on Audit Reports/Certificates on Financial Information in Offer Documents issued by the Institute of Chartered Accountants of India ("ICAI") to the extent applicable, as amended from time to time, and in terms of our engagement as agreed with you. We did not perform audit tests for the purpose of expressing an opinion on individual balances of account or summaries of selected transactions, and accordingly, we express no such opinion thereon.
- V) Consequently, the financial information has been prepared after making such regroupings and retrospective adjustments as were, in our opinion, considered appropriate to comply with the same. As a result of these regroupings and adjustments, the amount reported in the financial information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.
- VI) The report should not in any way be construed as a re-issuance or re-drafting of any of the previous audit reports, nor should this have been constructed as a new opinion on any of the financial statements referred to herein.
- VII) We have no responsibility to update our report for events and circumstances occurring after the date of the report.
- VIII) Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the SME-IPO for the Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or adjusted for any other purpose without our written consent. Accordingly, 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 report is shown or into whose hands it may come without our prior consent in writing.

6. Auditor's Responsibility:

Our responsibility is to express an opinion on these restated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

7. Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the restated financial statements read together with the notes thereon, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, to the extent applicable;

a) In the case of Restated Statement of Assets and Liabilities of the Company as at March 31, 2025, March 31, 2024, March 31, 2023;

b) In the case of the Restated Statement of Profit and Loss of the Company for the Financial Years ended on March 31, 2025, March 31, 2024 and March 31, 2023;

c) In the case of the Restated Cash Flow Statement of the Company for the Financial Years ended on March 31, 2025, March 31, 2024 and March 31, 2023;

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

Sd/-

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785

UDIN: 25046785BMIIJB7182

Peer Review Number: 016236

Place: Faridabad

Date: 11th September, 2025

Annexure I
Statement of Assets & Liabilities, As Restated

(Rs. in Lacs)

Particulars	Note	31.03.25	31.03.24	31.03.23
Equity & Liabilities				
Shareholders' Funds				
Share Capital	<u>1</u>	526.39	526.39	200.00
Reserve & Surplus	<u>1</u>	651.66	239.78	286.59
Total (A)		1,178.05	766.17	486.59
Non-Current Liabilities				
Long Term Borrowings	<u>2</u>	159.77	189.40	183.50
Deferred Tax Liabilities (Net)	<u>3</u>	-	2.94	2.17
Other Long-Term Liabilities		-	-	-
Long Term Provisions		-	-	-
Total (B)		159.77	192.35	185.67
Current Liabilities				
Short Term Borrowings	<u>4</u>	875.16	914.78	971.38
Trade Payables				
a) Total Outstanding dues to micro enterprises and small enterprises				
a) Total Outstanding dues to creditors other than micro enterprises and small enterprises	<u>5</u>	398.54	411.54	576.38
Other Current Liabilities	<u>5</u>	247.26	108.91	67.37
Short Term Provisions	<u>5</u>	239.00	117.11	45.93
Total (C)		1,759.96	1,552.34	1,661.07
Total (D=A+B+C)		3,097.78	2,510.86	2,333.32
Assets				
Non-Current Assets				
Property, Plant & Equipment:				
(i) Tangible Assets	<u>6</u>	115.16	137.20	68.18
(ii) Intangible Assets		-	-	-
Non-current investments		-	-	-
Deferred tax assets (net)		2.43	-	-
Long term loans and advances	<u>7</u>	0.35	0.35	0.15
Other Non-Current Assets	<u>8</u>	-	-	52.81
Total (E)		117.94	137.55	121.15
Current Assets				
Current investments		-	-	-
Inventories	<u>9</u>	1,565.32	1,176.99	1,093.25
Trade Receivables	<u>10</u>	1,310.81	1,150.64	999.56
Cash & Bank Balances	<u>11</u>	39.38	30.62	2.36
Short Term Loans & Advances & Other Current Assets	<u>12</u>	64.33	15.06	117.00
Total (F)		2,979.85	2,373.31	2,212.17
Total (G=E+F)		3,097.78	2,510.86	2,333.32

In terms of our report attached.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

Sd/-

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785

UDIN: 25046785BMIIJB7182

Peer Review Number: 016236

For on behalf of board

For OM Metallogic Limited

Sd/-

Manish Sharma

Managing Director

DIN: 02494864

Sd/-

Tulsiram

Chief Financial Officer

Sd/-

Seema Sharma

Director

DIN: 03641944

Sd/-

Prachi Gupta

Company Secretary

Place: Faridabad

Date: 11th September, 2025

Place: Faridabad

Date: 11th September, 2025

Annexure II
Statement of Profit & Loss, As Restated

(Rs. in Lacs)

Particulars	Note	31.03.25	31.03.24	31.03.23
Income				
Revenue from Operations	13	5,999.62	3,854.50	3,780.64
Other Income	14	41.27	36.82	3.15
Total Income (A)		6,040.89	3,891.32	3,783.79
Expenditure				
Cost of materials consumed	15	5,079.44	3,276.44	3,228.01
Changes in Inventories of stock in trade	16	(118.02)	(50.00)	81.56
Employee Benefit Expenses	17	74.66	53.15	34.51
Finance Cost	18	92.15	108.14	93.56
Operational and Other Expenses	19	337.78	195.74	188.68
Depreciation and Amortization Charges	6	28.51	11.69	10.13
Total Expenditure (B)		5,494.52	3,595.16	3,636.45
Profit before exceptional and extraordinary items and tax (C=A-B)		546.37	296.16	147.33
Exceptional items (D)		-	-	-
Profit before extraordinary items and tax (E=C-D)		546.37	296.16	147.33
Extraordinary items (F)		-	-	-
Net Profit before Tax (G=E-F)		546.37	296.16	147.33
Less: Provision for Taxes (H)				
Current Tax		139.86	73.79	37.05
Deferred Tax Liability/ (Assets)		(5.37)	0.77	0.03
Earlier Tax				-
Profit (Loss) for the period (G-H)		411.88	221.60	110.25
Earnings per equity share :				
1) Basic		7.82	4.30	2.17
2) Diluted		7.82	4.30	2.17

In terms of our report attached

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

For on behalf of board

For Om Metallogic Limited

Sd/-

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785

UDIN: 25046785BMIIJB7182

Peer Review Number: 016236

Sd/-

Manish Sharma

Managing Director

DIN: 02494864

Sd/-

Tulsiram

Chief Financial Officer

Sd/-

Seema Sharma

Director

DIN: 03641944

Sd/-

Prachi Gupta

Company Secretary

Place: Faridabad

Date: 11th September, 2025

Place: Faridabad

Date: 11th September, 2025

Annexure -III
Statement of Cash Flow, As Restated

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before taxes	546.37	296.16	147.33
Adjustment for:			
Add: Depreciation & Amortizations	28.51	11.69	10.13
Add: Interest Expenses	90.06	101.84	87.56
Less: Interest Income	-	(3.79)	(3.13)
Operating Profit before Working capital changes	664.94	405.90	241.90
Adjustments for:			
(Increase)/ Decrease in Trade Receivable	(160.18)	(151.08)	86.47
(Increase)/ Decrease in Short Term Loans & Advances & Other Current Assets	(49.27)	101.94	114.74
(Increase)/ Decrease in Long Term Loans & Advances	-	(0.20)	-
(Increase)/ Decrease in Other Non-Current Assets	-	-	-
(Increase)/ Decrease in Inventories	(388.33)	(83.74)	(157.04)
Increase/ (Decrease) in Other Current Liabilities	138.35	41.55	3.19
Increase/ (Decrease) in Short Term Provisions		-	-
Increase/ (Decrease) in Long Term Liability		-	-
Increase/ (Decrease) in Trade Payables	(13.00)	(164.84)	(215.52)
Cash Generated from/used in Operations	192.50	149.53	73.74
Direct Taxes paid	(17.97)	(2.61)	(9.89)
Net Cash Flow from Operating Activities (A)	174.53	146.92	63.84
CASH FLOW FROM INVESTING ACTIVITIES			
Sale / (Purchase) of Property, Plant & Equipment (Including Capital goods)	(6.46)	(80.71)	(1.50)
(Increase)/ Decrease in Fixed Deposit	-	52.81	(2.81)
(Increase)/ Decrease in Non Current Investments	-	-	-
Interest Received	-	3.79	3.13
Net Cash Flow from Investing Activities (B)	(6.46)	(24.11)	(1.19)
CASH FLOW FROM FINANCING ACTIVITIES			
Shares Issue	0.00	19.33	-
Securities Premium on shares	0.00	38.66	-
Increase/ (Decrease) in Short Term Borrowings	(39.61)	(56.60)	147.62
Increase/ (Decrease) in Long Term Borrowings	(29.64)	5.91	(122.57)
Interest paid	(90.06)	(101.84)	(87.56)
Net Cash Flow from Financing Activities (C)	(159.31)	(94.55)	(62.51)
Net Increase / (Decrease) in Cash & Cash Equivalents	8.76	28.26	0.14
Cash and cash equivalents at the beginning of the year / Period	30.62	2.36	2.22
Cash and cash equivalents at the end of the year/ Period	39.38	30.62	2.36

In terms of our report attached.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

For on behalf on Board

For OM Metallogic Limited

Sd/-

CA (Dr.) N K Mittal

(Partner)

Membership Number: 046785

UDIN: 25046785BMIIJB7182

Peer Review Number: 016236

Sd/-

Manish Sharma

Managing Director

DIN: 02494864

Sd/-

Tulsiram

Chief Financial Officer

Sd/-

Seema Sharma

Director

DIN: 03641944

Sd/-

Prachi Gupta

Company Secretary

Place: Faridabad

Date: 11th September, 2025

Place: Faridabad

Date: 11th September, 2025

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE RESTATED FINANCIAL STATEMENT

1. CORPORATE INFORMATION:

OM Metallogic Limited (the 'Company') was incorporated on 14th December 2011 as a private limited company under the Companies Act, 1956. The Company is engaged in the business of Processing of Aluminium based Metal Scarp to Manufacture Aluminium Alloys in the form of Ingots. The Company has been converted into a public limited company on 26th June, 2023.

2. SIGNIFICANT ACCOUNTING POLICIES:

A. Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014 (as amended) and Companies (Accounts Standards) Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

B. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized. Significant estimates used by management in the preparation of these financial statements includes estimates of the economic useful lives of property, plant and equipment.

C. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be easily measured.

Sale of Goods

Revenue is recognized when the significant risks and rewards of ownership are transferred to the buyer, there is no continuing management involvement with the goods, the amount of revenue can be measured reliably, recovery of the consideration is probable and the associated costs and possible return of goods can be estimated reliably. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, value added tax, GST and applicable trade discounts and allowances. Revenue includes shipping and handling costs billed to the customer.

Other Income

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

D. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Cost of an asset comprises of its purchase price and direct cost attributable to bringing the asset to its present condition for its intended use and borrowing cost on qualifying assets.

Advances paid towards acquisition of property, plant and equipment, outstanding at each balance sheet date are disclosed as capital advances.

The Management estimates the useful lives of the assets as per the indicative useful life prescribed in Schedule II to the Companies Act, 2013.

Block of assets	Estimated useful lives (years)	
	By management	Per schedule II
Building	30	30
Plant & Machinery	15	15
Office Equipment	5	5
Computers	3	3
Vehicles	8	8
Furniture and fixtures	10	10

Intangible assets are amortized over their estimated life on straight-line method

E. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset are capitalized as part of the cost of that asset till the date of capitalization of qualifying asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

F. Foreign currency transactions

Transactions denominated in foreign currencies are recorded at the exchange rates closely prevailing on the date of the transaction. At the year-end, all the monetary assets and liabilities denominated in foreign currencies are restated into rupee equivalents at the year-end exchange rates. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All exchange differences arising on such restatements are reflected in the Statement of Profit and Loss.

G. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

H. Employee benefits

(i) The contribution to provident fund is applicable to company.

(ii) Gratuity is a post-employment benefit and is a defined benefit plan. Presently company do not have any employee who has completed five (5) years of service.

(iii) All short-term employee benefits are recorded as expenses. Short term employee benefits including salaries, non-monetary benefits (such as medical care).

I. Tax expense

Tax expense comprises current tax and deferred tax at the applicable enacted or substantively enacted rates. Current tax represents the amount of income tax payable in respect of the taxable income for the reporting period. Tax liability has been computed being higher of Minimum Alternate Tax (MAT) and tax under normal provisions of Income-tax Act. MAT credit is being recognized that there is convincing evidence that the Company will pay normal tax. The excess tax paid under MAT provisions being over and above regular tax liability can be carried forward for a period of ten years from the year of recognition and is available for set off against future tax liabilities computed under regular tax provisions. Deferred tax represents the effect of timing difference between taxable income and accounting income for the reporting period that originates in one period and is capable of reversal in one or more subsequent periods. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only to the extent that there is virtual certainty that sufficient taxable income will be available to realize these assets. All other deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

J. Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturity of three months or less.

K. Impairment

At each Balance Sheet date, the Company reviews the carrying amounts of its assets to determine whether there is any indication of impairment based on internal or external factors. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognized immediately as income in the Statement of Profit and Loss.

L. Leases

Leases where the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the lower of the fair value of the leased assets at inception and the present value of minimum lease payments. Lease payments are apportioned between the finance charge and the outstanding liability. The finance charge is allocated to periods during the lease term at a constant periodic rate of interest on the remaining balance of the liability.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Lease rentals in respect of assets taken under operating leases are charged to statement of profit and loss on a straight-line basis over the lease term unless other systematic basis is more representative of the time pattern of the benefit.

M. Contingent liabilities

The Company creates a provision where there is a present obligation as result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

The Contingent Liabilities which are not recorded in the Financial Statements are as under:

a) The Company has not taken any Group Gratuity Policy and Leave Encashment Policy or made any provision for likely Gratuity Liabilities and Leave Encashment which may arise in future.

3. CHANGES IN ACCOUNTING POLICIES IN THE YEARS COVERED IN THE RESTATED FINANCIALS.

There is no change in significant accounting policies during the reporting period. Further Accounting Policies has been changed as and when Accounting Standards issued by the Institute of Chartered Accountants of India / Companies (Accounting Standard) Rules, 2006 were made applicable on the relevant dates.

4. NOTES ON RESTATEMENTS MADE IN THE RESTATED FINANCIALS

The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

The Company does not have information as to which of its supplier are Micro small and Medium Enterprise registered under The Micro small and Medium Enterprise Development Act 2006. Consequently, the liability, if any, of interest which would be payable under The Micro small and Medium Enterprise Development Act 2006, cannot be ascertained. However, the Company has not received any claims in respect of such interest and as such, no provision has been made in the books of accounts.

Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Note -22 of the enclosed financial statements.

Earnings Per Share (AS 20):

Earnings per Share have been calculated and is already reported in the enclosed financial statements.

MATERIAL ADJUSTMENTS [AS PER SEBI (ICDR) REGULATIONS, 2018]

Appropriate adjustments have been made in the restated financial statements, whenever required, by reclassification of the corresponding items of assets, liabilities and cash flow statement, in order to ensure consistency and compliance with requirement of Company Act 2013 and Accounting Standards.

The Summary of results of restatements made in the audited financial statements of the Company for the respective period / years and their impact on the profit / (loss) and assets and liabilities of the Company is as under:

Statement of adjustments in the Financial Statements

The reconciliation of Profit after tax as per audited results and the Profit after tax as per Restated Accounts is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/ period and its impact on the profit & loss of the company.

Financial Year/ Period Ended	(Rs. in Lacs)		
	March, 31 st	March, 31 st	March, 31 st
	2025	2024	2023
Profit after tax as per Audited Statement of Account(A)	411.88	221.09	110.31
Adjustments:			
Reverse Recognized DTA	-	-	(0.06)
Recognized DTL	-	-	(0.03)
Reversed Finance Cost	-	0.68	-
Provision for Taxation	-	(0.17)	0.03
Profit after tax as per Restated Profit & Loss(A)	411.88	221.60	110.25

Other Notes:**1. Realizations:**

In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets, loans and advances will, in the ordinary course of business, not be less than the amounts at which they are stated in the Balance sheet.

2. Contractual liabilities

All other contractual liabilities connected with business operations of the Company have been appropriately provided for.

3. Other Adjustment in Balance sheet

In the financial year 2022-2023, Cash & Cash Equivalent representing Fixed Deposit to the tune of Rs. 52.81 Lacs respectively, which has been removed from Cash & Cash Equivalent and classified under Other Non-Current Assets.

In the financial year 2022-2023, Short-Term Loans & Advances representing Security Deposit to the tune of Rs. 0.15 Lacs, which has been removed from Short Term Loans & Advances and classified under Long Term Loans & Advances.

In the financial year 2022-2023, Long-Term Borrowings representing ECLGS Limit to the tune of Rs. 101.85 Lacs, which has been removed from Long-Term Borrowings and classified under Short-Term Borrowings.

4. Other Adjustment in Profit & Loss Account

In the financial year 2022-23, Other Expenses representing Staff Welfare and Other Interest to the tune of Rs. 2.05 lacs & 0.16 lacs, which has been removed from Other Expensed and classified under Employee Benefit & Finance Cost.

5. Amounts in the financial statements

Amounts in the financial statements are rounded off to nearest rupees in lakhs. Figures in brackets indicate negative values. Any discrepancies in any table between the total and the sum of the amounts listed are due to rounding off.

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Note 1

STATEMENT OF DETAILS OF SHARE CAPITAL, RESERVES & SURPLUS, AS RESTATED

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Share Capital			
Authorized Share Capital			
(i) 25,00,000 Equity shares of Rs.10 each		-	250.00
(ii) 72,50,000 Equity shares of Rs.10 each		725.00	-
(iii) 87,50,000 Equity shares of Rs.10 each	875.00		
Issued, Subscribed & Fully Paid up Share Capital			
Equity Share Capital			
20,00,000 shares @ Rs 10 each fully paid up		-	200.00
(12,00,000 shares has been issued for consideration other than cash)			
52,63,879 shares @ Rs 10 each fully paid up	526.39	526.39	-
(42,70,596 shares has been issued for consideration other than cash)			
Share Capital (A)	526.39	526.39	200.00
General Reserves:			
Securities Premium	-	-	-
Add: Addition during the year	-	38.66	-
Less: Bonus shares issued	-	-38.66	-
Securities Premium Carried Forward (B)		-	-
Profit / (Loss):			
Profit / (Loss) Brought Forward	239.78	286.59	176.34
Add: Profit / (Loss) for the year	411.88	221.60	110.25
Less: Bonus shares issued	-	-268.40	-
Profit / (Loss) Carried Forward (C)	651.66	239.78	286.59
Total (A+B+C)	1,178.05	766.17	486.59

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

(Rs. in Lacs)

	31-Mar-25		31-Mar-24		31-Mar-23	
Equity Shares of Rs 10/- Each, Fully paid up	No of Shares	Amount (Rs.)	No of Shares	Amount (Rs.)	No of Shares	Amount (Rs.)
At the Beginning of the year	52,63,879	526.39	20,00,000	200.00	20,00,000	200.00
Issued during the period - Bonus issue	-	-	30,70,596	307.06	-	-
Issued during the period - sweat equity	-	-	-	-	-	-
Issued during the year	-	-	1,93,283.00	19.33	-	-
At the end of the year	52,63,879	526.39	52,63,879	526.39	20,00,000	200.00

Details of Shareholders holding more than 5% shares in the Company

	31-Mar-25		31-Mar-24		31-Mar-23	
Equity Shares of Rs 10/- Each, Fully paid up	No of Shares	%	No of Shares	%	No of Shares	%
i) Manish Sharma	47,86,800	90.94	47,86,800	90.94	19,95,000	99.75
ii) Upvastra Clothing Private Limited	-	-	4,63,879	8.81	-	-

Shareholding of Promoters & Promoters Group

	31-Mar-25		31-Mar-24		31-Mar-23	
Equity Shares of Rs 10/- Each, Fully paid up	No of Shares	%	No of Shares	%	No of Shares	%
i) Manish Sharma	47,86,800	90.94	47,86,800	90.94	19,95,000	99.75
ii) Seema Sharma	12,000	0.23	12,000	0.23	5,000	0.25

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Equity Shares carry one vote. Dividend if any will be declared in Indian Rupees. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after the distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

The Company has increased its Authorised Share Capital from 72,50,000 equity shares to 87,50,000 equity shares having a face value of Rs. 10/- each held in Extraordinary General meeting dated 2nd May, 2024.

The Company has made a Bonus allotment of 30,70,596 shares in the ratio of 7 shares for existing 5 Equity Shares having a face value of Rs. 10/- each fully paid up bonus share by capitalizing the Reserve & Surplus aggregating to Rs. 307.06 lakhs held at Extra Ordinary Meeting at 13th November 2023.

The Company has converted unsecured loan of Rs.57,98,500 taken from shareholders into fully paid up equity shares & Issued of 1,93,283 Equity Shares having a face value of Rs. 10/- each fully paid up at price of Rs.30/- per equity share (including a share premium of Rs. 20/- per equity shares) at Board Meeting dated 30th October, 2023.

Note 2

Statement of Long-Term Borrowings, as Restated

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
a. Secured Loans			
- Term Loan	-	1.14	4.16
- Vehicle Loan	1.72	6.60	10.10
b. Loans from related parties			
- Unsecured loans from Directors	102.94	106.60	85.20
- Unsecured loans from Director's Relative	55.10	75.07	84.04
Total	159.77	189.40	183.50

STATEMENT OF DETAILS OF SECURED AND UNSECURED LOAN OF LONG-TERM BORROWINGS, AS RESTATED AS ON 31st MARCH, 2025

Name of Lender	Type of Loan	Date of Last Sanction Agreement	Purpose	Sanction Amount (Rs. Lacs)	Rate of Interest	Securities Offered	Re-Payment	Outstanding as on 31.03.25 (Rs. Lacs)
Manish Sharma	Term Loan	01-04-2019	Business Purpose	200	Nil	Unsecured	10 Years	102.94
Axis Bank	Vehicle Loan	28-06-2021	Business Purpose	21.61	7.55%	Hypothecation of Vehicle	61 EMI of INR 43,354	1.72
Satish Gaur	Term Loan	30-03-2021	Business Purpose	60.10	Nil	Unsecured	05 Years	55.10

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Note 3

Statement of Deffered Tax Liabilities / Deferred Tax Assets, as Restated

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Deferred tax Liabilities	-	2.94	2.17
Deferred tax Assets	2.43	-	-
Total	2.43	2.94	2.17

Note 4

Statement of Short Term Borrowings, as Restated

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
a. Loan repayable on Demand			
From Bank			
Cash Credit	829.13	822.85	842.11
ECLGS Limit	40.01	59.82	101.85
Other loan repayable within year (Secured & Unsecured)	6.01	32.11	27.42
Total	875.16	914.78	971.38

31.03.21

639.52

125.00

1.79

766.31

STATEMENT OF DETAILS OF SECURED AND UNSECURED LOAN OF SHORT-TERM BORROWINGS, AS RESTATED AS ON 31ST MARCH, 2025.

Name of Lender	Type of Loan	Date of Last Sanction / Agreement	Purpose	Sanction Amount (Rs. Lacs)	Rate of Interest	Securities Offered	Re-Payment	Outstanding as on 31.03.2025 (Rs. Lacs)
Axis Bank	Cash Credit	01-10-2024	Medium Term Working Capital for Business Purpose	635.00	9.50%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	Not defined	634.84
Axis Bank	Cash Credit CGTMSE	01-10-2024	Medium Term Working Capital for Business	200.00	9.50%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	Not defined	194.29
Axis Bank	WCTL under ECLGS	01-10-2024	Business Purpose	68.38	8.45%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	5 Years (2 year moratorium and 36 Installment thereafter)	40.01
HDFC Bank	Commercial Equipment Retail Loan	19-08-2021	Business Purpose	11.57	8.45%	Hypothecation of Commercial Equipment	47 EMI of INR 29,000	1.14
Axis Bank	Vehicle Loan	28-06-2021	Business Purpose	21.61	7.55%	Hypothecation of Vehicle	61 EMI of INR 43,354	4.87

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Note 5**Statement of Trade Payable, Current Liabilities & Provisions, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Current Liabilities			
Trade Payables			
Due to Micro, small and medium enterprises	-	-	-
Others			
Less Than 1 Year	398.54	371.27	576.38
1 to 2 Years	-	40.27	-
2 to 3 Years	-	-	-
More than 3 Years	-	-	-
Sub Total (A)	398.54	411.54	576.38
Note: Micro and Small Enterprises			

1. The Company does not have any MSME supplier whose information are requested under Micro Small and Medium Enterprises registered under MSME Development Act, 2006.

i. Amount due and outstanding to MSME suppliers as at the end of accounting period/ year.

ii. Interest paid during the period/year to MSME

iii. Interest payable at the end of accounting period/year to MSME

iv. Interest accrued and unpaid at the end of accounting period/year to MSME

Management believes that the figures for disclosures, if any will not be significant.

2. Trade Payable as on 31st March 2025 has been taken as certified by the management of the Company Om Metallogic Limited

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Other Current Liabilities			
Advance from Customers	73.83	3.82	13.00
Employee/ Director Related Expenses	7.97	16.98	32.13
Duties & Taxes	165.46	88.12	20.30
Other Liabilities	-	-	1.94
Sub Total (B)	247.26	108.91	67.37
Short Term Provisions			
Provision for Taxation	239.00	117.11	45.93
Sub Total (C)	239.00	117.11	45.93
Total (A+B+C)	884.80	637.56	689.68

Notes:

1. Advance from the customers have been taken as certified by the management of the company and no security has been offered by the company against the same.

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Note 6
Statement of Property Plant & Equipment, as Restated

(Rs. in Lacs)

Particulars	PROPERTY, PLANT AND EQUIPMENTS									Total
	Air Conditioner	Computer & Printer	Industrial Shed	Furniture & Fixtures	Plant & Machinery	Generator	Vehicles	Office Equipment	Tools & Dies	
COST OR VALUATION										
At 31 March 2022	1.33	1.84	3.80	1.33	72.35	6.70	56.45	2.21	0.31	146.33
Additions	0.23	-	-	-	-	-	-	1.27	-	1.50
Disposals	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-	-	-
At 31 March 2023	1.57	1.84	3.80	1.33	72.35	6.70	56.45	3.47	0.31	147.83
Additions	0.64	0.05	-	-	79.56	-	-	0.76	-	81.01
Disposals	0.30	-	-	-	-	-	-	-	-	0.30
Other adjustments	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	1.91	1.90	3.80	1.33	151.91	6.70	56.45	4.23	0.31	228.54
Additions	-	0.57	-	1.14	3.67	-	-	1.09		6.46
Disposals										
Other adjustments										
At 31 March 2025	1.91	2.46	3.80	2.47	155.58	6.70	56.45	5.32	0.31	235.00
DEPRECIATION										
At 31 March 2022	1.27	1.72	1.16	1.15	36.54	2.33	23.76	1.38	0.19	69.51
Charge for the year	0.01	0.03	0.13	0.06	5.20	0.42	3.86	0.38	0.04	10.13
Disposals	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-	-	-
At 31 March 2023	1.28	1.74	1.29	1.21	41.75	2.76	27.62	1.76	0.23	79.65
Charge for the year	0.06	0.02	0.13	0.06	6.54	0.42	3.86	0.57	0.04	11.69
Disposals	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	1.35	1.76	1.42	1.27	48.28	3.18	31.48	2.33	0.26	91.34
Charge for the year	0.13	0.28	0.23	0.20	18.92	0.22	7.45	1.08	-	28.51
Disposals	-	-	-	-	-	-	-	-	-	
Other adjustments	-	-	-	-	-	-	-	-	-	
At 31 March 2025	1.48	2.05	1.65	1.47	67.21	3.40	38.92	3.41	0.26	119.85
NET BLOCK - Property, Plant & Equipments										
At 31 March 2023	0.28	0.10	2.51	0.12	30.60	3.94	28.83	1.71	0.08	68.18
At 31 March 2024	0.56	0.13	2.38	0.06	103.62	3.52	24.98	1.90	0.05	137.20
At 31 March 2025	0.43	0.42	2.15	1.00	88.37	3.30	17.53	1.91	0.05	115.16

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Note 7**Statement of Long-Term Loans & Advances, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Security Deposits*	0.35	0.35	0.15
Total	0.35	0.35	0.15

* Security deposit represents trade deposit & Depository participant given in the normal course of business realisable after twelve months from the reporting period.

Note 8**Statement of Other Non Current Assets, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Fixed Deposit	-	-	52.81
Total	-	-	52.81

Note 9**Statement of Inventories, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Raw Material	1,336.21	1,065.90	1,032.16
Work-in-Progress	158.86	51.13	26.13
Finished Goods	70.25	59.96	34.96
Total	1,565.32	1,176.99	1,093.25

Note 10**Statement of Trade Receivables, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Trade Receivable (Exceeding Six Months)			
Secured, Considered Good	194.04	378.22	184.97
Unsecured, Considered Good			
Doubtful			
Less: Provision of Doubtful Trade Receivables			
	194.04	378.22	184.97
Trade Receivable (Less than Six Months)			
Secured, Considered Good	1116.77	772.42	814.59
Unsecured, Considered Good			
Doubtful			
Less: Provision of Doubtful Trade Receivables			
	1,116.77	772.42	814.59
Total	1,310.81	1,150.64	999.56

Note 11**Statement of Cash & Cash Equivalent, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Cash balances	38.76	29.21	1.96
Balances with banks			
-In the Current Account	0.62	1.41	0.40
Total	39.38	30.62	2.36

Note 12**Statement of Short-Term Loans & Advances and Other Current Assets, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
<u>Short-Term Loans & Advance</u>			
Others Unsecured	64.33	15.06	113.63
Total (A)	64.33	15.06	113.63
<u>Other Current Assets</u>			
Prepaid Expenses	-	-	0.46
GST Credit	-	-	2.91
Balance with Revenue Authorities	-	-	-
Total (B)	-	-	3.37
Total (A+B)	64.33	15.06	117.00

Note 13**Statement of Revenue from operation, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
a) Sale of Goods	5,999.62	3,854.50	3,780.64
Total	5,999.62	3,854.50	3,780.64

Note 14**Statement of Other Income, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Interest Income	-	3.79	3.13
Rebate & Discount	41.27	33.03	0.02
Total	41.27	36.82	3.15

Note 15**Statement of Cost of Material, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Opening Stock	1,065.90	1,032.16	793.56
Add: Purchase	5,349.75	3,310.18	3,466.61
	6,415.65	4,342.34	4,260.17
Less: Closing Stock	1,336.21	1,065.90	1,032.16
Cost of Material Consumed	5,079.44	3,276.44	3,228.01
Total	5,079.44	3,276.44	3,228.01

Note 16**Statement of Changes in Inventories, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
<u>Inventories at end of year</u>			
Finished Goods	70.25	59.96	34.96
Work-in-progress	158.86	51.13	26.13
	229.11	111.09	61.09
<u>Inventories at beginning of year</u>			
Finished Goods	59.96	34.96	62.37
Work-in-progress	51.13	26.13	80.28
	111.09	61.09	142.65
Decrease / (Increase) of Inventories	(118.02)	(50.00)	81.56

Note 17**Statement of Employee Benefit Expenses, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Salaries of wages	55.49	37.70	24.47
Contribution to provident and other fund	0.43	0.07	-
Staff Welfare Expenses	3.74	0.38	2.05
Directors Remuneration	15.00	15.00	8.00
Total	74.66	53.15	34.51

Note 18**Statement of Finance Cost, as Restated**

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Interest on borrowings	90.06	101.81	87.40
Bank Charges	2.09	4.36	6.00
Other Interest	-	0.03	0.16
Processing fees	-	1.94	-
Total	92.15	108.14	93.56

Note 19

Statement of Other Expenses, as Restated

(Rs. in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
<u>Direct Expenses</u>			
Power, Fuel & Consumables Expenses	136.21	93.58	104.47
Electricity Expenses	6.61	4.39	3.91
Labour Charges	26.96	10.86	6.28
Water Charges	0.26	0.36	0.12
Repairs & Maintenance	8.51	3.77	1.61
Factory Rent	7.20	8.23	8.85
Weightment Charges	1.39	0.46	1.11
<u>Indirect Expenses</u>			
Audit Fees	3.85	1.06	0.40
Brokerage and Commission	3.83	-	-
Courier & Postage Charges	0.04	0.05	0.05
Depository Payment	0.45	0.52	-
Director Sitting Fees	1.50	1.00	-
Discount to Customer	35.12	25.71	39.51
Freight & Cartage Expenses	37.82	14.21	12.79
Insurance	0.82	2.24	1.39
Legal Fees & Professional Fees	19.37	13.48	3.78
Office Expenses	12.26	4.92	0.67
Office Rent	1.76	-	-
Packing Expenses	8.03	2.10	1.46
Printing & Stationary	1.60	0.17	0.34
Repair & Maintenance Expenses	8.18	1.07	0.53
ROC Expenses	1.32	3.82	0.06
Security Expenses	5.47	1.70	-
Telephone, Mobile & Internet Expenses	0.86	0.57	0.49
Traveling Expenses	8.35	1.46	0.85
Total	337.78	195.74	188.68

(This space has been left blank intentionally)

Note 20**Statement of Accounting Ratios**

(Rs. in Lacs except Shares and EPS)

Particulars	31.03.25	31.03.24	31.03.23
Net Worth (A)	1,178.05	766.17	486.59
Net Profit after Tax (B)	411.88	221.60	110.25
No. of Shares outstanding at the end (C)	52,63,879	52,63,879	20,00,000
Face Value Per share	10.00	10.00	10.00
Adjusted Face Value Per share for ratio calculations	10.00	10.00	10.00
Weighted average number of shares post effect of bonus issue (D)*	52,63,879	51,51,616	50,70,596
Earnings per Share (EPS) (B / D) (Rs.)	7.82	4.30	2.17
Return on Net Worth (B / A)	34.96%	28.92%	22.66%
Net Assets Value per Share (A / D)	22.38	14.87	9.60

* The Bonus Shares issued during FY 23-24 has been considered as if this were issued prior to FY 22-23.

Definitions of key ratios:

I. Earnings per share (Rs.): Net Profit attributable to equity shareholders / weighted average number of equity shares. Earnings per share calculations are done in accordance with Accounting Standard 20 "Earnings Per Share" as issued by The Institute of Chartered Accountants of India. As per AS-20, the number of equity shares-outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported. In case of a bonus issue, the bonus shares has been added to corresponding year to the extent of reserves available in the corresponding year. Weighted average number of equity shares outstanding during all the previous years have been considered accordingly.

II. Return on Net Worth (%): Net Profit after tax / Net worth as at the end of the year.

III. Net Asset Value (Rs.): Net Worth at the end of the year / Weighted Average Number of equity shares.

IV. Net Profit, as appearing in the Statement of restated profits and losses, and Net Worth as appearing in the restated statement of Assets & Liabilities has been considered for the purpose of computing the above ratios.

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Note 21**Capitalization Statement**

(Rs. in Lacs)

Particulars	Pre-issue	Post Issue *
Borrowing		
Short - Term Debt	875.16	
Long - Term Debt	159.77	
Total Debt	1,034.93	
Shareholders' Funds		
Share Capital		
- Equity	526.39	
- Preference	-	
Reserves & Surplus	651.66	
Share Application Money	-	
Less: Deferred Expenditure	-	
Total Shareholder's Funds	1,178.05	
Total Debt / Shareholders Fund	0.88	
Long - Term Debt / Shareholders Fund	0.14	

* The Post Issue Capitalization will be determined only after the completion of the allotment of equity shares

(This space has been left blank intentionally)

Note 22**Statement of Details of Related Party Transaction**

List of Related Parties, as disclosed by Management: -

Key Managerial Persons

1. Manish Sharma- Managing Director
2. Seema Sharma- Director
3. Hoshyar Sharma- CFO w.e.f 01.08.2024
4. Ram Kishan- CFO from 17.07.2023 upto 31.05.2024
5. Prachi Gupta- Company Secretary w.e.f 01.08.2024
6. Vaibhav Sharma- Company Secretary from 17.07.2023 upto 18.05.2024
7. Kritika Gupta- Independent Director w.e.f 01.06.2023
8. Piyush Kesarwani- Independent Director w.e.f 01.06.2023

Relatives of Key Managerial Persons

1. Aashish Gaur
2. Satish Gaur

Entities in which KMP and their Relatives are interested

1. M/s Bhagwan Fuels (Prop Mr. Manish Sharma)
2. M/s R.B.B.C Metal Co (Prop Mr. Ashish Gaur)
3. Vidya Filling (Prop Mr. Satish Gaur)

Transactions with Key Managerial Persons and their Relatives

(Rs in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Part A : Transaction during the year/period			
<u>Borrowings Received:</u>			
Manish Sharma	64.88	55.47	57.02
<u>Borrowings Repaid</u>			
Manish Sharma	68.54	34.07	130.07
Seema Sharma	-	-	17.36
Bhagwan Fuels	-	-	24.99
Aashish Gaur	14.97	-	-
<u>Managerial Remuneration</u>			
Manish Sharma	9.00	9.00	4.00
Seema Sharma	6.00	6.00	4.00
<u>Salary paid</u>			
Ram kishan	0.88	3.06	-
Vaibhav Sharma	0.86	2.85	-
Hoshyar Sharma	2.92	-	-
Prachi Gupta	4.41	-	-

(Rs in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
<u>Sitting Fees</u>			
Piyush Kesarwani	0.60	0.50	-
Kritika Gupta	0.60	0.50	-
Surya Kant Gupta	0.30	-	-
<u>Sales:</u>			
R.B.B.C Metal Co	-	47.25	1.24
<u>Power & Fuels:</u>			
Bhagwan Fuels- Creditors	2.11	9.81	26.33
<u>Purchase:</u>			
R.B.B.C Metal Co	66.52	332.45	122.17
<u>Loans & Advances Received</u>			
Seema Sharma	-	9.30	-
<u>Closing balances at the end of year / period:</u>			
<u>Loans & Advances Receivable:</u>			
Seema Sharma	0.31	0.31	9.61
<u>Expenses Payable</u>			
Director Remuneration	1.49	11.13	14.18
<u>Sitting Fees Payable</u>			
Piyush Kesarwani	0.54	0.40	-
Kritika Gupta	0.54	0.40	-
Surya Kant Gupta	0.27	-	-
<u>Salary Payable</u>			
Ram kishan	-	0.38	-
Vaibhav Sharma	-	0.23	-
Hoshyar Sharma	0.35	-	-
Prachi Gupta	0.60	-	-
<u>Debtors</u>			
R.B.B.C Metal Co	-	-	337.85
<u>Creditors</u>			
R.B.B.C Metal Co	74.03	5.91	-
<u>Advance to Creditors</u>			
Bhagwan Fuel	-	-	8.55
<u>Long-Term Borrowings:</u>			
Manish Sharma	102.94	106.60	85.20
Seema Sharma	-	-	-
Aashish Gaur	-	14.97	14.97
Bhagwan Fuels (Prop Manish Sharma)	-	-	-
Satish Gaur	55.10	60.10	60.10

Note 23**Statement of Tax Shelters**

(Rs in Lacs)

Particulars	31.03.25	31.03.24	31.03.23
Profit before tax as per Restated P/L	546.37	296.16	147.33
Applicable Corporate Tax Rate	25.17%	25.17%	25.17%
Minimum Alternative Tax Rate	15.60%	15.60%	15.60%
Tax as per Applicable Corporate Tax Rate (A)	137.51	74.54	37.08
Adjustments			
<u>Permanent differences</u>			
Expenses Disallowed under Income Tax Act, 1961	-	-	-
Late Fees	-	-	-
Total Permanent Differences (B)	0	0	0
<u>Timing Differences</u>			
Add: Depreciation as per Companies Act, 2013	28.51	11.69	10.13
Less: Depreciation as per Income Tax Act, 1961	19.16	14.66	10.26
Other Disallowances including U/s 43B			-
Total Timing Differences (C)	9.35	-2.97	-0.12
Net Adjustment (D) = (B+C)	9.35	-2.97	-0.12
Tax Expense/(saving) thereon (E)	2.35	-0.75	-0.03
Tax Payable (F) = (A+E)	139.86	73.79	37.05
Tax Payable as per MAT rate (G)	NA*	NA*	NA*
Tax Payable (Higher of F & G)	139.86	73.79	37.05

* opted for Section 115BAA @ 22%

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OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)
CIN: U74999MH2010PLC202712
Note on Restated Financial Statement

24 Event occurring after the Balance Sheet Date

To the best of knowledge of the management, there are no events occurring after the Balance sheet date that provide additional information materially affecting the determination of the amount relating to the conditions existing at the Balance sheet date that requires adjustment to the Assets or Liabilities of the Company.

25 Other statutory information

- i) The Company has not traded or invested in crypto currency or virtual currency during the year.
- ii) The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- iii) There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account.
- iv) The Company does not have any charges or satisfaction of charges which is yet to be registered with Registrar of Companies beyond the statutory period.
- v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries
- vii) The Company has not been declared wilful defaulter by any banks / financial institution or government or any government authority.
- viii) The Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets during the current year or previous year.
- ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.
- x) The Company has obtained term loans from banks and financial institution during the year.
- xi) The Company does not have any transactions and outstanding balances during the current as well previous year with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

26 Ratios : As per Annexure "A"

27 Figures of the previous year have been regrouped, reclassified and/or rearranged whenever necessary to compare with the figures of the current year.

Signatures to Notes 1 to 27

As per our report of even date
For N K Mittal & Associates
Chartered Accountants,
Firm Registration Number : 113281W

Sd/-
CA (Dr.) N K Mittal
Partner
Membership Number : 046785
UDIN: 25046785BMIJB7182
Peer Review Number: 016236

For and on behalf of the Board of Directors
For OM Metallogic Limited

Sd/-	Sd/-
Manish Sharma	Seema Sharma
Managing Director	Director
DIN: 02494864	DIN: 03641944

Sd/-	Sd/-
Tulsiram	Prachi Gupta
Chief Financial Officer	Company Secretary

Place: Faridabad
Date: 11th September, 2025

Place: Faridabad
Date: 11th September, 2025

OM METALLOGIC LIMITED
(Formerly Known as OM Metallogic Private Limited)

Notes forming part of the financial statements

Annexure "A"

Financial Ratio

Particulars	As at 31 March, 2025	As at 31 March, 2024	As at 31 March, 2023	% change in 2024-25 & 2023-24	% change in 2023-24 & 2022-23	Reason for change in the ratio by more than 25% in 2024-25 & 2023-24	Reason for change in the ratio by more than 25% in 2023-24 & 2022-23
(a) Current Ratio	1.69	1.53	1.33	10.75%	14.80%	-	-
(b) Debt-Equity Ratio	0.88	1.44	2.37	-38.92%	-39.28%	Decrease is on account of increase in shareholder's equity due to profit earned during the year.	Decrease is on account of increase in shareholder's equity due to profit earned during the year.
(c) Debt Service Coverage Ratio	5.54	2.53	1.86	118.68%	36.15%	Improvement in ratio due to % increase in earnings greater than % increase in borrowings compared to previous year.	Improvement in ratio due to % increase in earnings greater than % increase in borrowings compared to previous year.
(d) Return on Equity Ratio	0.42	0.35	0.26	19.91%	38.45%	-	Improvement on account profits earned by the company during the year.
(e) Inventory turnover ratio	3.70	2.89	3.18	28.34%	-9.26%	Ratio is increased due to increae in Inventory	-
(f) Trade Receivables turnover ratio	4.87	3.59	3.63	35.97%	-1.11%	The ratio increased because credit sales rose significantly while receivables remained almost at the same level, indicating improved recovery from customers and better credit control.	-
(g) Trade payables turnover ratio	13.21	6.70	5.07	97.10%	32.25%	Due to the Increase in Current Assets	Due to the Increase in Current Assets
(h) Net capital turnover ratio	5.88	5.62	6.82	4.65%	-17.62%	-	-
(i) Net profit ratio	6.87%	5.75%	2.92%	19.41%	97.14%	-	Improvement in margin due to optimisation of cost
(j) Return on Capital employed	0.48	0.42	0.36	13.71%	17.21%	-	-
(K) Return on Investment	NA	NA	NA		NA		

			Mar-25	Mar-24	Mar-23		Mar-25	Mar-24	Mar-23			
	Ratio Analysis	Numerator	Rs in lakhs	Rs in lakhs	Rs in lakhs	Denominator	Rs in lakhs	Rs in lakhs	Rs in lakhs	Mar-25	Mar-24	Mar-23
1	Current Ratio	Current Assets Inventories Trade Receivables Cash and Bank balances Short-term loans and advances & Other Current Assets Total	1,565.32 1,310.81 39.38 64.33 2,979.85	1,176.99 1,150.64 30.62 15.06 2,373.31	1,093.25 999.56 2.36 117.00 2,212.17	Current Liabilities Short-term borrowings Trade payables Other current liabilities Short-term provisions Total	875.16 398.54 247.26 117.11 1,759.96	914.78 411.54 108.91 45.93 1,552.34	971.38 576.38 67.37 45.93 1,661.07	1.69	1.53	1.33
2	Debt Equity Ratio	Total Debt Total Outside Liabilities	1,034.93	1,104.18	1,154.88	Shareholder's Equity Total Shareholders Equity	1,175.61	766.17	486.59	0.88	1.44	2.37
3	Debt Service Coverage Ratio (For Ind AS Companies Profit before OCI)	Net Operating Income* Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	532.54	339.46	213.79	Debt Service Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	96.07	133.92	114.83	5.54	2.53	1.86
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	411.88	221.60	110.25	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	970.89	626.38	431.46	0.42	0.35	0.26
5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	5,079.44	3,276.44	3,228.01	Average Inventory (Opening Stock + Closing Stock)/2	1,371.16	1,135.12	1,014.73	3.70	2.89	3.18
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	5,999.62	3,854.50	3,780.64	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	1,230.73	1,075.10	1,042.80	4.87	3.59	3.63
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	5,349.75	3,310.18	3,466.61	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	405.04	493.96	684.14	13.21	6.70	5.07
8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	5,999.62	3,854.50	3,780.64	Average Working Capital Current Assets - Current Liabilities	1,020.43	686.04	554.34	5.88	5.62	6.82
9	Net Profit Ratio	Net Profit Profit After Tax	411.88	221.60	110.25	Net Sales Sales	5,999.62	3,854.50	3,780.64	6.87%	5.75%	2.92%
10	Return on Capital employed	EBIT* Profit before Interest and Taxes	638.52	402.33	240.74	Capital Employed Capital Employed = Total Assets - Current Liabilities	1,337.82	958.52	672.26	0.48	0.42	0.36
11	Return on Investment	Income Generated from Invested Funds	NA	NA	NA	Average Investment Funds	NA	NA	NA	NA	NA	NA

* Excluding Processing fees

Om Metallogic Limited –Prospectus

OTHER FINANCIAL INFORMATION

(Rs. in Lakhs, except per share data and number of shares)

Particulars	31.03.25	31.03.24	31.03.23
Net Worth (A)	1,178.05	766.17	486.59
Net Profit after Tax (B)	411.88	221.60	110.25
No. of Shares outstanding at the end (C)	52,63,879	52,63,879	20,00,000
Face Value Per share	10.00	10.00	10.00
Adjusted Face Value Per share for ratio calculations	10.00	10.00	10.00
Weighted average number of shares post effect of bonus issue (D)	52,63,879	51,51,616	50,70,596
Earnings per Share (EPS) (B / D) (Rs.)	7.82	4.30	2.17
Return on Net Worth (B / A)	34.96%	28.92%	22.66%
Net Assets Value per Share (A / D)	22.38	14.87	9.60

Notes:

Earnings per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted average number of shares post effect of bonus issue.

Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

The figures disclosed above are based on the Restated Financial Statements of the Company.

STATEMENT OF FINANCIAL INDEBTEDNESS

Our Company has availed certain loans in the ordinary course of business for the purposes including to meeting its working capital requirements.

Following is a summary of our Company's outstanding borrowings as on March 31, 2025:

STATEMENT OF DETAILS OF UNSECURED BORROWINGS, AS RESTATED AS ON MARCH 31, 2025

Name of Lender	Type of Loan	Date of Last Sanction / Agreement	Purpose	Sanction Amount (Rs. Lacs)	Rate of Interest	Securities Offered	Re-Payment	Outstanding as on 31.03.25
								(Rs. in Lacs)
Manish Sharma	Term Loan	01-04-2019	Business Purpose	200	Nil	Unsecured	10 Years	102.94
Satish Gaur	Term Loan	30-03-2021	Business Purpose	60.10	Nil	Unsecured	05 Years	55.10

STATEMENT OF DETAILS OF SECURED BORROWINGS, AS RESTATED AS ON MARCH 31, 2025

Name of Lender	Type of Loan	Date of Last Sanction / Agreement	Purpose	Sanction Amount (Rs. Lacs)	Rate of Interest	Securities Offered	Re-Payment	Outstanding as on 31.03.2025
								(Rs. in Lacs)
Axis Bank	Cash Credit	01-10-2024	Medium Term Working Capital for Business Purpose	635.00	9.50%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	Not defined	634.84
Axis Bank	Cash Credit CGTMSE	01-10-2024	Medium Term Working Capital for Business	200.00	9.50%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	Not defined	194.29



Om Metallogic Limited –Prospectus

Name of Lender	Type of Loan	Date of Last Sanction / Agreement	Purpose	Sanction Amount (Rs. Lacs)	Rate of Interest	Securities Offered	Re-Payment	Outstanding as on 31.03.2025
								(Rs. in Lacs)
Axis Bank	WCTL under ECLGS	01-10-2024	Working Capital Term Loan	68.38	8.45%	1) Hypothecation of Stock & Book Debts 2) Equitable Mortgage of House 1774, Plot No 2296 & Commercial Shop No 63	05 Years (2 year moratorium and 36 Installment thereafter)	40.01
HDFC Bank	Commercial Equipment Retail Loan	19-08-2021	Business Purpose	11.57	8.45%	Hypothecation of Commercial Equipment	47 EMI of INR 29,000	1.14
Axis Bank	Vehicle Loan	28-06-2021	Business Purpose	21.61	7.55%	Hypothecation of Vehicle	61 EMI of INR 43,354	1.72

MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

You should read the following discussion of our financial condition and results of operations together with our restated financial statements included in this Prospectus. You should also read the section entitled “Risk Factors” beginning on page 32, which discusses several factors, risks and contingencies that could affect our financial condition and results of operations. The following discussion relates to our Company and is based on our consolidated restated financial statements, which have been prepared in accordance with Indian GAAP, the Companies Act and the SEBI Regulations. Portions of the following discussion are also based on internally prepared statistical information and on other sources. Our fiscal year ends on March 31 of each year, so all references to a particular fiscal year (“Fiscal Year”) are to the twelve-month period ended March 31 of that year.

The financial statements have been prepared in accordance with Indian GAAP, the Companies Act and the SEBI (ICDR) Regulations and restated as described in the report of our peer review auditors report which is included in this Prospectus under the section titled “Restated Financial Information” beginning on page 181 of this Prospectus. The restated financial statements have been prepared on a basis that differs in certain material respects from generally accepted accounting principles in other jurisdictions, including US GAAP and IFRS. We do not provide a reconciliation of our restated financial statements to US GAAP or IFRS and we have not otherwise quantified or identified the impact of the differences between Indian GAAP and U.S. GAAP or IFRS as applied to our restated financial statements.

This discussion contains forward-looking statements and reflects our current views with respect to future events and financial performance. Actual results may differ materially from those anticipated in these forward-looking statements as a result of certain factors such as those described under “Risk Factors” and “Forward Looking Statements” beginning on pages 32 and 23 respectively, and elsewhere in this Prospectus. Accordingly, the degree to which the financial statements in this Prospectus will provide meaningful information depend entirely on such potential investor's level of familiarity with Indian accounting practices. Please also refer to section titled “Presentation of Financial, Industry and Market data” beginning on page 21 of this Prospectus.

Business Overview

Incorporated in 2011, we are an aluminium recycling Company, primarily engaged in processing aluminium based metal scrap to manufacture aluminium alloys in the form of ingots. The versatile properties of aluminium and its alloys, results in it being used in automobiles Industry. Aluminium alloys are used in mostly automobiles components due to its stiffness, corrosion resistance and excellent strength to weight ratio.

Our Company was originally incorporated at Haryana as “Om Metallogic Private Limited” on 14th December, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana. On March 22, 2013, our Company acquired Proprietary business of M/s Om Industries, a proprietary firm owned by Mr. Manish Sharma w.e.f April 01, 2013 along with the assets and liabilities of the proprietorship concern as going concern. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to “Om Metallogic Limited” vide fresh certificate of incorporation dated 26th June, 2023 issued by the Registrar of Companies, Delhi.

Our Promoters have been instrumental in the business growth of the Company and are actively engaged in corporate strategy and planning. Our Company is promoted by Mr. Manish Sharma and Mrs. Seema Sharma who were the subscribers to the memorandum of Association at the time of Incorporation of our Company, they are also the Executive Directors of our Company. Our promoters are the guiding force behind the strategic decisions of our Company and under their guidance, our Company has been able to successfully execute our business strategies over the years.



Om Metallogic Limited –Prospectus

As on date of this Prospectus, Our manufacturing facility has accreditations such as ISO 9001:2015 for quality management systems. Our manufacturing unit is, situated in an area of 33600 sq. feet at Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004 and has 5,280 Ton per Annum installed capacity for processing aluminium scrap. Our manufacturing facility is strategically located near to majority of our customers' manufacturing facilities allowing us to optimise our deliveries, reduce lead times and facilitate greater interaction with our customers.

For details about Business Overview, please refer chapter titled "Our Business" on page 125 of this Prospectus.

Key Performance Indicators of our Company:

Financials KPIs of our Company

(Amount in Lakhs, except for percentage)

Particulars	For the Period ended on			
	31.03.2025	31.03. 2024	31.03. 2023	
Revenue from operations	5,999.62	3,854.50	3,780.64	
Growth in Revenue from Operations (%)	55.65%	1.95%	-8.38%	
Total Income	6,040.89	3,891.32	3,783.79	
EBITDA	623.67	372.84	241.72	
EBITDA margin (%)	10.40%	9.67%	6.39%	
PAT	411.88	221.60	110.25	
PAT Margin (%)	6.87%	5.75%	2.92%	
ROE (%)	42.37%	35.38%	25.55%	
ROCE (%)	55.50%	48.96%	34.71%	
EPS (Basic & Diluted)	7.82	4.30	2.17	

Source: The Figure has been certified by our Peer review auditors M/s. N K Mittal & Associates; Chartered Accountants vide their certificate dated 12th September, 2025.

Notes:

- i. Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- ii. Growth in Revenue from Operations (%) is calculated as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.
- iii. EBITDA is calculated as profit for the period / year, plus tax expenses (consisting of current tax, deferred tax and current taxes relating to earlier years), Interest Expenses and depreciation and amortization expenses minus other Income.
- iv. EBITDA Margin (%) is calculated as EBITDA divided by Revenue from Operations.
- v. Profit After Tax Means Profit for the period/year as appearing in the Restated Financial Statements.
- vi. PAT Margin (%) is calculated as Profit for the year/period as a percentage of Revenue from Operations.
- vii. RoE (Return on Equity) (%) is calculated as net profit after tax for the period/ year divided by Average Shareholder Equity.
- viii. RoCE (Return on Capital Employed) (%) is calculated as earnings before interest and taxes divided by average capital employed. Capital Employed includes Equity Shares, Reserves and surplus, Long- Term Borrowing.

SIGNIFICANT DEVELOPMENTS SUBSEQUENT TO THE LAST FINANCIAL STATEMENTS

In the opinion of the Board of Directors of our Company, since the date of the last financial statements disclosed in this Prospectus, there have not arisen any circumstance that materially or adversely affect or are likely to affect the trading or profitability of our Company or the value of its assets or its ability to pay its material liabilities within the next twelve months except the following:

Om Metallogic Limited –Prospectus

- i) Resignation of Mr. Piyush Kesarwani w.e.f. June 11, 2025 and appointment of Ms. Kajal Garg w.e.f. May 28, 2025;
- ii) Resignation of Ms. Kritika Gupta w.e.f. June 11, 2025 and appointment of Mr. Neeraj Bajaj and Ms. Deepali Sehgal Kulshrestha w.e.f. June 12, 2025 and resignation of Mr. Suryakant Gupta w.e.f. June 20, 2025.
- iii) Resignation of Mr. Hoshyar Sharma as Chief finance officer w.e.f. April 15, 2025 and appointment of Mr. Tulsiram as Chief financial officer w.e.f. April 23, 2025.

FACTORS AFFECTING OUR RESULTS OF OPERATIONS

Our business is subjected to various risks and uncertainties, including those discussed in the section titled "Risk Factors" beginning on page 32 of this Prospectus. Our results of operations and financial conditions are affected by numerous factors including the following:

- General economic and business conditions in the markets in which we operate and in the local, regional, national and international economies;
- Changes in consumer demand;
- Failure to successfully upgrade our product portfolio, from time to time;
- Any change in government policies resulting in increases in taxes payable by us; Our ability to retain our key managements persons and other employees;
- Our failure to keep pace with rapid changes in technology; Inflation, deflation, unanticipated turbulence in interest rates, equity prices or other rates or prices;
- Company's ability to successfully implement its growth strategy and expansion plans;
- Global distress due to pandemic, war or by any other reason;
- The occurrence of natural disasters or calamities;
- Inflation, deflation, unanticipated turbulence in interest rates, equity prices or other rates or prices;

DISCUSSION ON RESULT OF OPERATION

The following discussion on result of operations should be read in conjunction with the restated financial statements of our Company for the Financial Years ended March 31, 2025, March 31, 2024 and March 31, 2023.

SUMMARY OF MAJOR ITEMS OF INCOME AND EXPENDITURE

Revenues:

Income from operations:

Our principal component of revenue from operations. Revenue from operations include revenue from sale of aluminium ingots.

Our revenue from operations as a percentage of total revenue is as follows:

(Rs. In Lakhs)			
Particulars	31.03.25	31.03.24	31.03.23
Revenue from Operations	5999.62	3,854.50	3,780.64
As a % of Total Revenue	99.32%	99.05%	99.92%

Other Income:

Our other income mainly includes Interest income and discount received.

(Rs. In Lakhs)

Particulars	31.03.25	31.03.24	31.03.23
Other Income	41.27	36.82	3.15
As a % of Total Revenue	0.68%	0.95%	0.08%

Expenditure:

Our total expenditure primarily consists of Cost of Material, Employee benefit expenses, Operating and Other Expenses, finance cost, depreciation.

Employee benefits expense

Our employee benefits expense primarily comprise of salaries and wages expenses and staff welfare expenses.

Depreciation & Amortization

Depreciation includes depreciation on tangible assets like furniture & fixtures, computers and office equipment.

Other Expenses

Other Expenses includes Power, Fuel & Consumables Expenses, Electricity Expenses, Rent, Repairs & Maintenance, Freight & Cartage Expenses, Packing Expenses and other expenses.

Statement of profits and loss

The following table sets forth, for the fiscal years indicated, certain items derived from our Company's restated financial statements, in each case stated in absolute terms and as a percentage of total sales and/or total revenue:

(Rs. In Lakhs)

Particulars	31.03.25	31.03.24	31.03.23
Revenue from Operations	5,999.62	3,854.50	3,780.64
As a % of Total Revenue	99.32%	99.05%	99.92%
Other Income	41.27	36.82	3.15
As a % of Total Revenue	0.68%	0.95%	0.08%
Total Income (A)	6,040.89	3,891.32	3,783.79
Expenditure			
Cost of materials consumed	5079.44	3,276.44	3,228.01
As a % of Total Revenue	84.08%	84.20%	85.31%
Changes in Inventories of stock in trade	-118.02	-50	81.56
Employee Benefit Expenses	74.66	53.15	34.51
As a % of Total Revenue	1.24%	1.37%	0.91%
Finance Cost	92.15	108.14	93.56

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Particulars	31.03.25	31.03.24	31.03.23
<i>As a % of Total Revenue</i>	1.53%	2.78%	2.47%
Operational and Other Expenses	337.78	195.74	188.68
<i>As a % of Total Revenue</i>	5.59%	5.03%	4.99%
Depreciation and Amortization Charges	28.51	11.69	10.13
<i>As a % of Total Revenue</i>	0.47%	0.30%	0.27%
Total Expenditure (B)	5494.52	3595.16	3636.45
<i>As a % of Total Revenue</i>	90.96%	92.39%	96.11%
Profit before exceptional and extraordinary items and tax (C=A-B)	546.37	296.16	147.33
<i>As a % of Total Revenue</i>	9.04%	7.61%	3.89%
Exceptional items (D)	-	-	-
Profit before extraordinary items and tax (E=C-D)	546.37	296.16	147.33
Extraordinary items (F)	-	-	-
Net Profit before Tax (G=E-F)	546.37	296.16	147.33
<i>As a % of Total Revenue</i>	9.04%	7.61%	3.89%
Less: Provision for Taxes (H)			
Current Tax	139.86	73.79	37.05
Deferred Tax Liability/ (Assets)	-5.37	0.77	0.03
Earlier Tax	-	-	-
Profit (Loss) for the period (G-H)	411.88	221.60	110.25
<i>As a % of Total Revenue</i>	6.82%	5.69%	2.91%

Reason for decrease in revenue during FY 2021-22 to FY 2022-23:

This is to submit that during the FY 2020-21, revenue from operations of the Company was Rs. 5287.56 Lakhs which was reduced to Rs. 4,126.58 Lakhs in FY 2021-22 constituting to negative growth of 21.96% during FY 2021-22 which is due to impact of Covid 19 pandemic and reduction in overall existing demand in the market where aluminium. During FY 2021-22, during second covid wave in India, the demand for secondary aluminium was decreased owing to weak manufacturing activity resulting from pandemic induced lockdowns. Between fiscal 2021 and fiscal 2023, the demand for secondary aluminium was low due to a weak base in the preceding years.

This is to further submit that during the period, aluminium scrap prices were increased substantially as sharp fluctuations in the market during the pandemic have amplified the impact of supply glitches and rising demand. All the above factors lead to decrease in the overall revenue of the Company from Rs. 5287.56 Lakhs which was reduced to Rs. 4,126.58 Lakhs in FY 2021-22 constituting to negative growth of 21.96% during FY 2021-22.

Similarly, during Fy 22-23, since the market was opening post covid 19 and manufacturing activities were started, the Company started working conservatively to keep cost benefit approach to reduce cost and keep strategic purchases during the year to avoid any adverse situation of accumulation of heavy inventory and trade receivables due to any future sudden lockdown because of pandemic, accordingly, Company were selling products only to reliable customers to avoid any delay in recovery of payments or any defaults thereof, therefore, our revenue was marginally decreased from Rs. 4,126.58 Lakhs in FY 2021-22 to Rs. 3,780.64 Lakhs in FY 2022-23, however, since the company shifted its focus on strategic purchases, it reduced its purchased from Rs. 3803.21 lakhs in FY 21-22

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to Rs. 3466.61 Lakhs in FY 22-23 thereby decreasing overall cost of material consumed which lead to increase in profitability of the Company in FY 22-23.

Reason for Increase in revenue from FY 2022-23 to FY 2023-24 and FY 2024-25:

This is to submit that during the FY 2023-24, revenue from operations of the Company was Rs. 3,780.64 Lakhs which was marginally increased to Rs. 3,854.50 Lakhs in FY 2023-24, which was due to rise in demand in existing market post effect of covid pandemic on the Company, which was supported by the replacement of other non-ferrous or ferrous metals with aluminium in key end-use industries, owing to its superior technical properties such as an optimum strength-to-weight ratio, low melting point, corrosion resistance, better electrical and thermal conductivity, and better recyclability.

This is to further state that the demand of our products was further increased during FY 2024-25, whereby the revenue from operations of the Company was increased to Rs. 5999.62 Lakhs showing a growth of 55.65%. During the FY 2024-25, the demand of the Company has increased particularly in the state of Haryana, from Rs. 3349.03 Lakhs in FY 2022-23 Lakhs to Rs. 3492.99 Lakhs in FY 2023-24 and Rs. 5,780.95 Lakhs in FY 2024-25 due in increase in production of EV industry and use of two wheelers and infrastructure activities.

Details of STATEWISE revenue from operations:

(Amount in lakhs)

<i>Name of State</i>	<i>FY 2024-25</i>	<i>FY 2023-24</i>	<i>FY 2022-23</i>
<i>Haryana</i>	5,780.95	3492.99	3349.03

COMPARISON OF FY 2024-25 WITH FY 2023-24:

Total Revenue

Our total revenue Increased by 55.24% to Rs. 6040.89 lakhs for the financial year 2024-25 from Rs. 3891.32 lakhs for the financial year 2023-24 due to the factors described below:

Revenue from operations

Our revenue from operations increased by 55.65% to Rs. 5999.62 lakhs for the financial year 2024-25 from Rs. 3854.50 lakhs for the financial year 2023-24. The Increase was mainly due to increase in our existing business operations.

Other Income

Our other income increased by 12.09% to Rs. 41.27 lakhs for the financial year 2024-25 from Rs. 36.82 lakhs for the financial year 2023-24. This was mainly due to increase in interest income and Discount.

Total Expenses

Our total expenses increased by 52.83% to Rs. 5494.52 lakhs for the financial year 2024-25 from Rs. 3595.16 lakhs for the financial year 2023-24, due to the factors described below:

Cost of Material Consumed:

Our costs of material consumed increased by 55.03% to Rs. 5079.44 lakhs in FY 2024-25 from Rs. 3276.44 lakhs in FY 2023-24. The increase in material consumption was due to increase in our business operations.

Changes in inventories:

Our changes in inventories were decreased by 136.04% to Rs. (118.02) lakhs for the financial year 2024-25 from Rs. (50.00) lakhs for the financial year 2023-24. This was due to higher level of inventory maintained at our end.

Employee benefits expenses:

Our employee benefit expenses increased by 40.47% to Rs. 74.66 lakhs for the financial year 2024-25 from Rs. 53.15 lakhs for the financial year 2023-24. The increase was mainly due to increase in salaries & incentives, directors remuneration, staff welfare expenses. Increase in our salary & wages was mainly due to increase in number of employees as well as increase in salaries and wages of employees.

Finance costs:

Our finance costs decreased by 14.78% to Rs. 92.15 lakhs for the financial year 2024-25 from Rs. 108.14 lakhs for the financial year 2023-24. The decrease was mainly on account of decrease in borrowings.

Depreciation and amortisation expense:

Our depreciation and amortization expense increased by 143.84% to Rs. 28.51 lakhs for the financial year 2024-25 from Rs. 11.69 lakhs for the financial year 2023-24. This is due to increase in depreciation amount on Fixed assets.

Operational and Other expenses:

Our Operational and other expenses increased by 72.57% to Rs. 337.78 lakhs for the financial year 2024-25 from Rs. 195.74 lakhs for the financial year 2023-24. The increase is in line with increase in business operations during the financial year 2024-25. The increase was mainly due to increase in Freight & Cartage charges, and other operational & Other expenses.

Profit before tax:

Our profit before tax increased by 84.48% to Rs. 546.37 lakhs for the financial year 2024-25 from Rs. 296.16 lakhs for the financial year 2023-24. The increase was mainly attributed to increase in overall business operations.

Tax expenses:

Our tax expenses increased by 80.38% to Rs. 134.49 lakhs for the financial year 2024-25 from Rs. 74.56 lakhs for the financial year 2023-24 which was due to increase in current tax expense by Rs. 66.07 lakhs. This is in line with increase in profits.

Net profit after tax:

Our profit after tax increased by 85.87% to Rs. 411.88 lakhs for the financial year 2024-25 from Rs. 221.60 lakhs for the financial year 2023- 24 due to reasons mentioned above.

COMPARISON OF FY 2023-24 WITH FY 2022-23:**Total Revenue**

Our total revenue Increased by 2.84% to Rs. 3,891.32 lakhs for the financial year 2023-24 from Rs. 3,783.79 lakhs for the financial year 2022-23 due to the factors described below:

Revenue from operations

Our revenue from operations increased by 1.95% to Rs. 3,854.50 lakhs for the financial year 2023-24 from Rs. 3,780.64 lakhs for the financial year 2022-23. The Increase was mainly due to increase in our business operations marginally.

Other Income

Our other income increased by 1069.65% to Rs. 36.82 lakhs for the financial year 2023-24 from Rs. 3.15 lakhs for the financial year 2022-23. This was mainly due to increase in interest income and Discount.

Total Expenses

Our total expenses decreased by 1.14% to Rs. 3,595.16 lakhs for the financial year 2022-23 from Rs. 3,636.45 lakhs for the financial year 2022-23, due to the factors described below:

Cost of Material Consumed:

Our costs of material consumed increased by 1.50% to Rs. 3,276.44 lakhs in FY 2023-24 from Rs. 3,228.01 lakhs in FY 2022-23. The increase in material consumption was due to increase in our business operations.

Changes in inventories:

Our changes in inventories were decreased by 161.30% to Rs. (50.00) lakhs for the financial year 2023-24 from Rs. 81.56 lakhs for the financial year 2022-23. This was due to higher level of inventory maintained at our end.

Employee benefits expenses:

Our employee benefit expenses increased by 54.01% to Rs. 53.15 lakhs for the financial year 2023-24 from Rs. 34.51 lakhs for the financial year 2022-23. The increase was mainly due to increase in salaries & incentives, directors remuneration, staff welfare expenses. Increase in our salary & wages was mainly due to increase in number of employees as well as increase in salaries and wages of employees.

Finance costs:

Our finance costs increased by 15.57% to Rs. 108.14 lakhs for the financial year 2023-24 from Rs. 93.56 lakhs for the financial year 2022-23. The increase was mainly on account of increase in borrowings. Increase in interest expense was primarily due to higher utilization of our borrowings.

Depreciation and amortisation expense:

Our depreciation and amortization expense increased by 15.37% to Rs. 11.69 lakhs for the financial year 2023-24 from Rs. 10.13 lakhs for the financial year 2022-23. This is due to increase in Fixed assets.

Operational and Other expenses:

Our Operational and other expenses increased by 3.74% to Rs. 195.74 lakhs for the financial year 2023-24 from Rs. 188.68 lakhs for the financial year 2022-23. The increase is in line with increase in business operations during the financial year 2023-24. The increase was mainly due to increase in Freight & Cartage charges, and other operational & Other expenses.

Profit before tax:

Our profit before tax increased by 101.01% to Rs. 296.16 lakhs for the financial year 2023-24 from Rs. 147.33 lakhs for the financial year 2022-23. The increase was mainly attributed to reduction in proportionate cost of material consumed.

Tax expenses:

Our tax expenses increased by 101.07% to Rs. 74.56 lakhs for the financial year 2023-24 from Rs. 37.08 lakhs for the financial year 2022-23 which was due to increase in current tax expense by Rs. 37.48 lakhs. This is in line with increase in profits.

Net profit after tax:

Our profit after tax increased by 100.99% to Rs. 221.60 lakhs for the financial year 2023-24 from Rs. 110.25 lakhs for the financial year 2022- 23 due to reasons mentioned above.

COMPARISON OF FY 2022-23 WITH FY 2021-22:**Total Revenue**

Our total revenue decreased by 8.35% to Rs. 3,783.79 lakhs for the financial year 2023-24 from Rs. 4,128.68 lakhs for the financial year 2021-22 due to the factors described below:

Revenue from operations

Our revenue from operations decreased by 8.38% to Rs. 3,780.64 lakhs for the financial year 2022-23 from Rs. 4,126.58 lakhs for the financial year 2021-22. The decrease was mainly due to decrease in our business operations.

Other Income

Our other income increased by 49.91% to Rs. 3.15 lakhs for the financial year 2022-23 from Rs. 2.10 lakhs for the financial year 2021-22. This was mainly due to increase in interest income, Discount.

Total Expenses

Our total expenses decreased by 11.47% to Rs. 3,636.45 lakhs for the financial year 2022-23 from Rs. 4,107.52 lakhs for the financial year 2021-22, due to the factors described below:

Cost of Material consumed:

Our costs of material consumed decreased by 17.23% to Rs. 3,228.01 lakhs in FY 2022-23 from Rs. 3,899.76 lakhs in FY 2021-22. The decrease in material consumption was due to decrease in our business operations.

Changes in inventories:

Our changes in inventories were increased by 4313.83% to Rs. 81.56 lakhs for the financial year 2022-23 from Rs. 1.85 lakhs for the financial year 2021-22. This was due to higher level of work in progress inventory maintained at our end.

Employee benefits expenses:

Our employee benefit expenses increased by 67.90% to Rs. 34.51 lakhs for the financial year 2022-23 from Rs. 20.55 lakhs for the financial year 2021-22. The increase was mainly due to increase in salaries & incentives, directors remuneration, staff welfare expenses. Increase in our salary & wages was mainly due to increase in number of employees as well as increase in salaries and wages of employees.

Finance costs:

Our finance costs increased by 31.75% to Rs. 93.56 lakhs for the financial year 2022-23 from Rs. 71.01 lakhs for the financial year 2021-22. The increase was mainly on account of increase in borrowings. Increase in interest expense was primarily due to higher utilization of our borrowings.

Depreciation and amortisation expense:

Our depreciation and amortization expense increased by 10.49% to Rs. 10.13 lakhs for the financial year 2022-23 from Rs. 9.17 lakhs for the financial year 2021-22. This is due to increase in Fixed assets.

Operational and Other expenses:

Our Operational and other expenses increased by 79.40% to Rs. 188.68 lakhs for the financial year 2022-23 from Rs. 105.17 lakhs for the financial year 2021-22. The decrease is in line with decrease in business operations during the financial year 2022-23. The decrease was mainly due to decrease in Freight & Cartage charges, and other operational & Other expenses.

Profit before tax:

Our profit before tax increased by 596.46% to Rs. 147.33 lakhs for the financial year 2022-23 from Rs. 21.15 lakhs for the financial year 2021-22. The increase was mainly reduction in cost of material consumed.

Tax expenses:

Our tax expenses increased by 574.19% to Rs. 37.08 lakhs for the financial year 2022-23 from Rs. 5.50 lakhs for the financial year 2021-22 which was due to increase in current tax expense by Rs. 31.58 lakhs. This is in line with increase in profits.

Net profit after tax:

Our profit after tax increased by 604.28% to Rs. 110.25 lakhs for the financial year 2022-23 from Rs. 15.65 lakhs for the financial year 2021- 22 due to reasons mentioned above.

CASH FLOWS**As per Restated Financial Statements**

The table below is our cash flows for the financial years March 31, 2025, 2024 and 2023:



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(Amount in Rs. Lakhs)

Particulars	31.03.2025	31.03.2024	31.03.2023
Net Cash Flow from Operating Activities (A)	174.53	146.92	63.84
Net Cash Flow from Investing Activities (B)	(6.46)	(24.11)	(1.19)
Net Cash Flow from Financing Activities (C)	(159.31)	(94.54)	(62.51)
Net Increase / (Decrease) in Cash & Cash Equivalents	8.76	28.26	0.14
Cash and cash equivalents at the beginning of the year / Period	30.62	2.36	2.22
Cash and cash equivalents at the end of the year/ Period	39.38	30.62	2.36

Cash Flows from Operating Activities

For the year ended March 31, 2025

Net cash inflow from operating activities for the year ended March 31, 2025 was Rs. 174.53 lakhs. Our operating profit before working capital changes was Rs. 664.94 Lakhs, which was primarily adjusted by increase in debtors, increase in inventory & decrease in short-term loans and advances, and decrease in current liabilities and decrease in trade payables.

For the year ended March 31, 2024

Net cash inflow from operating activities for the year ended March 31, 2024 was Rs. 146.92 lakhs. Our operating profit before working capital changes was Rs. 405.90 Lakhs, which was primarily adjusted by increase in debtors, increase in inventory & decrease in short-term loans and advances, and increase in current liabilities and decrease in trade payables.

For the year ended March 31, 2023

Net cash inflow from operating activities for the year ended March 31, 2023 was Rs. 63.84 lakhs. Our operating profit before working capital changes was Rs. 241.90 Lakhs, which was primarily adjusted by decrease in debtors, increase in inventory & decrease in short-term loans and advances, and increase in current liabilities and decrease in trade payables.

Cash Flows from Investment Activities

for the year ended March 31, 2025

Net cash flow used in investing activities for the year ended March 31, 2025, was Rs. (6.46) lakhs. This was primarily on account of purchase of fixed assets.

for the year ended March 31, 2024

Net cash flow used in investing activities for the year ended March 31, 2024, was Rs. (24.11) lakhs. This was primarily on account of purchase of fixed assets and decrease in fixed deposit.

for the year ended March 31, 2023

Net cash flow used in investing activities for the year ended March 31, 2023, was Rs. (1.19) lakhs. This was primarily on account of purchase of fixed assets and increase in fixed deposit.

Cash Flows from Financing Activities

for the year ended March 31, 2025

Net cash inflow from financing activities for the year ended March 31, 2025, was Rs. (159.31) lakhs which is majorly due to outflow of funds in the Company by way of Interest payment and decrease in borrowings.

for the year ended March 31, 2024

Net cash inflow from financing activities for the year ended March 31, 2024, was Rs. (94.54) lakhs which is majorly due to inflow of funds in the Company by way of issue of fresh shares and Interest payment and decrease in borrowings.

for the year ended March 31, 2023

Net cash inflow from financing activities for the year ended March 31, 2023, was Rs. (62.51) lakhs which is majorly due to change in borrowings and interest paid.

Related Party Transactions

Related party transactions with certain of our promoters, directors and their entities and relatives primarily relate to remuneration & loan. For further details of related parties kindly refer chapter titled “Financial Statements” beginning on page 181 of this Prospectus.

Off-Balance Sheet Items

We do not have any other off-balance sheet arrangements, derivative instruments or other relationships with any entity that have been established for the purposes of facilitating off-balance sheet arrangements.

OTHER MATTERS**Unusual or infrequent events or transactions**

There are no transactions or events, which in our best judgement, would be considered unusual or infrequent that have significantly affected operations of the Company.

Significant economic changes that materially affected or are likely to affect income from continuing operations

There are no significant economic changes that materially affected Company’s operations or are likely to affect income from continuing operations. Any slowdown in the growth of Indian economy or future volatility in global commodity prices, could affect the business, including the future financial performance, shareholders’ funds and ability to implement strategy and the price of the Equity Shares.

Known trends or uncertainties that have had or are expected to have a material adverse impact on sales, revenue or income from continuing operations

Other than as disclosed in the section titled "Risk Factors" beginning on page 32 of this Prospectus to our knowledge, there are no known trends or uncertainties that have or had or are expected to have a material adverse impact on revenues or income of our Company from continuing operations.



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Future changes in relationship between costs and revenues in case of events such as future increase in labour or material cost or prices that will cause material change.

According to our knowledge, there are no future relationship between cost and income that would be expected to have a material adverse impact on our operations and revenues. However, increase in the cost of the goods in which the Company deals, will affect the profitability of the Company. Further, the Company may not be able to pass on the increase in prices of the services to the customers in full and this can be offset through cost reduction.

The extent to which material increases in net sales or revenue are due to increased sales volume, introduction of new products or services or increased prices

The increase in revenue is by and large linked to increase in volume of all the activities carried out by the Company.

Total turnover of each major industry segment in which the issuer company operates.

The Company is operating one business vertical i.e. manufacturing of aluminium ingots. Relevant industry data, as available, has been included in the chapter titled "*Industry Overview*" beginning on page 109 of this Prospectus.

Status of any publicly announced new products/projects or business segments

Our Company has not announced any new projects or business segments, other than disclosed in the Prospectus.

The extent to which the business is seasonal

Our business and operations is not affected by seasonal factors.

Any significant dependence on a single or few suppliers or customers

The % of Contribution of our Company's customer and supplier vis a vis the total revenue from operations and raw materials/ finished goods cost respectively for the financial year ended on March 31, 2025 is as follows:

Particulars	Customers	Suppliers
Top 5 (%)	95.85%	74.89%
Top 10 (%)	98.74%	93.26%

Competitive Conditions

We have competition with Indian and international competitors and our results of operations could be affected by competition in the metal industry in India and international market in the future. We expect competition to intensify due to possible new entrants in the market, existing competitors further expanding their operations and our entry into new markets where we may compete with well-established unorganized companies / entities. This we believe may impact our financial condition and operations. For details, please refer to the chapter titled "Risk Factors" beginning on page 32 of this Prospectus.

CAPITALIZATION STATEMENT
BASED ON RESTATED FINANCIAL STATEMENTS

Capitalisation Statement as on March 31, 2025

(Amount in Rs. Lakhs)

Particulars	Pre-issue	Post Issue *
Borrowing		
Short - Term Debt	875.16	
Long - Term Debt	159.77	
Total Debt	1,034.93	
Shareholders' Funds		
Share Capital		
- Equity	526.39	
- Preference	-	
Reserves & Surplus	651.66	
Share Application Money	-	
Less: Deferred Expenditure	-	
Total Shareholder's Funds	1,178.05	
Total Debt / Shareholders Fund	0.88	
Long - Term Debt / Shareholders Fund	0.14	

* The Post Issue Capitalization will be determined only after the completion of the allotment of equity shares

SECTION VIII – LEGAL AND OTHER INFORMATION

OUTSTANDING LITIGATIONS AND MATERIAL DEVELOPMENTS

Except as stated below there is no (i) pending criminal litigation involving our Company, Directors, Promoter, Group Company, Key Managerial Persons(KMPs) or Senior Managerial Persons (SMPs); (ii) actions taken by statutory or regulatory authorities involving our Company, Directors, Promoter or Group Company; (iii) outstanding claims involving our Company, Directors, Promoter or Group Company for any direct and indirect tax liabilities; (iv) outstanding proceedings initiated against our Company for economic offences; (v) defaults or non-payment of statutory dues by our Company; (vi) material fraud against our Company in the last five years immediately preceding the year of this Prospectus; (vii) inquiry, inspection or investigation initiated or conducted under the Companies Act 2013 or any previous companies law against our Company during the last five years immediately preceding the year of this Prospectus and if there were prosecutions filed (whether pending or not); (viii) fines imposed or compounding of offences for our Company in the last five years immediately preceding the year of this Prospectus; (ix) litigation or legal action against our Promoter by any ministry or Government department or statutory authority during the last five years immediately preceding the year of this Prospectus; (x) pending litigations involving our Company, Directors, Promoter, Group Company or any other person, as determined to be material by the Company's Board of Directors in accordance with the SEBI (ICDR) Regulations; or (xi) outstanding dues to creditors of our Company as determined to be material by our Company's Board of Directors in accordance with the SEBI (ICDR) Regulations and dues to small scale undertakings and other creditors.

Our Board, in its meeting held on April 10, 2025 determined that outstanding material litigations involving the Company its Directors, Key Managerial Persons(KMPs), Senior Managerial Persons (SMPs) and Promoters shall be considered material if the value the value or expected impact in terms of value, exceeds the lower of the following: (i) two percent of turnover, as per the latest annual restated financial statements of the issuer; or (ii) two percent of net worth, as per the latest annual restated financial Statements of the issuer, expect in case the arithmetic value of the net worth is negative; or (iii) five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements f the issuer. ("Material Litigation").

For identification of material creditors, such creditors of the Issuer, shall be considered to be material for the purpose of disclosure in the Prospectus and on the website of the Issuer, if amounts exceed 2% of the Company's trade payables for the last audited financial statements. This materiality threshold has been approved by our Board of Directors pursuant to the resolution passed on April 10, 2025. Further, for outstanding dues to any party which is a micro, small or a medium enterprise ("MSME"), the disclosure will be based on information available with our Company regarding status of the creditor as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the Statutory Auditors.

I. LITIGATION INVOLVING OUR COMPANY

1. Litigation Involving Criminal Law

Nil

2. Litigation Involving Tax Liabilities

Set out herein below are details of claims relating to direct and indirect taxes of the Company:

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Direct Tax (IT and TDS):

S. No.	Particulars	Amount involved (Amount in Rs. Lakhs)	Remarks
1	Demand u/s 1431A for AY 2023	52.20	The demand is currently pending.
2	Demand u/s 1433 for AY 2014	1.4	The demand is currently pending.
3	Assessment proceeding u/s 147 was open for AY 2021-22	-	Amount is not crystalized yet*
4	An Assessment proceeding u/s 147 was open for AY 2017-18	-	Amount is not crystalized yet**
5	TDS Demand for FY 25-26 appearing on Income Tax portal	0.05	The demand is currently pending.
6	TDS Demand for FY 24-25 appearing on Income Tax portal	0.09	The demand is currently pending.
7	TDS Demand for FY 21-22 appearing on Income Tax portal	0.004	The demand is currently pending.
8	TDS -For Prior Years demand appearing on Income tax portal	0.05	The demand is currently pending.

*Our Company has not filed Income Tax Return (ITR) for the Assessment Year (AY) 2021-22 earlier for which a notices has been served on June 23, 2025 under section 147 of the Income Tax act, 1961. However, the said return was filed on July 16, 2025;

**Our Company has challenged the proceeding by filing a Writ Petition before the Hon'ble High Court of Punjab and Haryana at Chandigarh. The said Writ Petition bearing No. CWP-22545-2024 was filed on 05.09.2024. The Hon'ble High Court, vide its order dated 06.09.2024, was pleased to allow the writ petition and quashed the reassessment proceedings initiated under Section 148 of the Act dated 19.04.2024, along with all consequential proceedings arising therefrom.

Indirect Tax (GST):

S. No.	Particulars	Amount involved (Amount in Rs. Lakhs)	Remarks
1	Notice under section 74 of SGST Act 2017 issued to deposit tax, interest and penalty	88.92	The Company is in process to file a reply in Appeal Apl-01, April 25, 2019 in this matter after receiving further notices*
2	Notice has been received on GST portal	25.19	The Demand has been raised on 20 th June, 2025, the matter is currently open.
3	An order DRC-07 related to the Case No. AD060422007415K has been passed under section 74(9) of Haryana Goods and Service Tax Act, 2017/Central Goods and Service Tax Act.	588.90	Our Company has filed an appeal on June 02, 2025 before the Appellate Authority. The matter is before the authority**
4	DRC -07 has been issued on September 06, 2022(original order dated November 19, 2020) Ref No.: ZD060922002322X	112.43	Our Company has filed an appeal in this case. The matter is currently pending before the Authority.
5	DRC-7A has been issued on September 06, 2022(original order dated March 18,	84.68	Our Company has filed an appeal. The matter is currently pending before the

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S. No.	Particulars	Amount involved (Amount in Rs. Lakhs)	Remarks
	2020) with Ref No.: ZD060922002396I		Authority.
6	DRC-7A has been issued on January 31, 2023(original order dated October 24, 2013) with Ref No.: ZD0601230172911	11.71	The matter is currently open
7	DRC-07 has been issued on January 30, 2025 with Ref No.: ZD060125036293Q	159.08	Our Company has filed an appeal. The matter is currently pending before the Authority.
8	DRC-01 Show Cause Notice (SCN) has been issued on August 04, 2024 with Ref No.: ZD060824009699X	1.59	Our Company has filed an appeal through GST APL-01 against the said order before the Appellate Authority. The matter is currently pending before the Authority.
9	DRC-01A has been issued on March 30, 2022 with Ref No.: ZD060322009068S	3.99	the company has not received any show cause notice (SCN) in the said matter till now. The matter is currently open.
10	Show Cause Notice (SCN) under section 74 has been issued on April 21, 2022 with Ref No. ZD0604220052606	6.25	The Company have not filed the reply in this matter yet. The matter is open.
11	Show Cause Notice (SCN) under section 74 has been issued on April 21, 2022 with Ref No. ZD0604220052432	15.96	The Company have not filed the reply in this matter yet. The matter is open.
12	DRC-01 with ref No. ZD060625050072Q has been received on June 29, 2025 for FY 2018-19 to 2020-21	99.12	The Company is yet to file reply in this matter. The matter is open.
13	DRC-07 has been issued on January 30, 2025 with Ref No.: ZD060125036613Q	166.38	Our Company has filed an appeal through GST APL-01 against the said order before the Appellate Authority -CGST(Appeals), Gurugram on April 17, 2025. The matter is currently pending before the Authority.

*On 25.02.2019, an order has been passed under section 74(9) of State Goods and Services Tax Act, 2017 from the GST Authority against our Company for excess Input Tax Credit (ITC) claimed transitional credit of Rs. 49,95,473.00 (Rupees Forty-Nine Lakhs Ninety-Five Thousand Four Hundred Seventy-Three only) from earlier VAT regime to GST, through TRAN-1. Supporting documents of input claim were called for and also submitted by our Company vide letter dated 21.05.2018. The discrepancies noticed during scrutiny and same conveyed to our Company and ITC was rejected and conveyed to the dealer on 22.06.2018 with direction to submit the objection upto 25.06.2018. As no reply was received to the Authority, subsequently notice under section 74 of SGST Act 2017 issued to deposit tax, interest and penalty. Upon no reply an order was passed U/s 74(9) of SGST Act with direction to deposit a Tax Amount of Rs. 49,95,473 (Rupees Forty-Nine Lakhs Ninety-Five Thousand Four Hundred Seventy-Three only) with interest and penalty of Rs. 13,98,732 (Rupees Thirteen Lakhs Ninety-Eight Thousand Seven Hundred Thirty-Two only) and Rs. 24,97,737 (Rupees Twenty-Four Lakhs Ninety-Seven Thousand Seven Hundred Thirty-Seven only). The company will file a reply in Appeal Apl-01, April 25, 2019 in this matter after receiving further notices.

**An order DRC-07 related to the Case No. AD060422007415K has been passed under section 74(9) of Haryana Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, read with section 20 of Integrated Goods and Service Tax Act (If applicable) and Section 11 of Goods and Service Tax (Compensation

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to States) Act, 2017 received on February 05, 2025 from the Excise & Taxation Department, Haryana. It was observed by the department that of Rs. 2,42,19,352 (Rupees Two Crore Forty-Two Lakhs Nineteen Thousand Three Hundred Fifty-two Only) was availed as Input Tax Credit (ITC) of mismatched in stock(tally), ingenuine ITC availed was to the tune of Rs. 36,92,959 (Rupees Thirty-Six Lakhs Ninety-Two Thousand Nine Hundred Fifty-Nine Only) and for the period 2017-18 the Company have claimed ITC of Rs.83,60,944(Rupees Eighty-Three Lakhs Sixty Thousand Nine Hundred Forty-Four Only) in excess to the available/verified ITC totaling to Rs. 3,62,73,255 (Rupees Three Crore Sixty-Two lakh seventy-Three thousand two hundred fifty-five only). As per the order the authority has raised a demand along with the interest and penalty of Rs.5,88,89,520 (Rupees Five Crore Eighty-Eight Lakhs Eighty-Nine Thousand Five Hundred Twenty Only). Against the said order, the Company has filed an appeal on June 02, 2025 before the Appellate Authority. The matter is before the authority.

Indirect Tax (VAT):

1. Our Company has received an order of assessment under section 15(3) of the Haryana Value Added Tax Act, 2003 ('the Haryana VAT Act') on 18.03.2020 for accounting period 2016-17. Return filed in time showing the GTO worth Rs. 50,13,07,500.00. A copy of the VATR-2 along with copy of balance sheet/trading account have been furnished by dealer in time and placed on the file. The assessment order under the section 15(3) acknowledgement of the same is placed on file. Notices were issued for submission of documents for 15.05.2019, 27.06.2019, 22.07.2019. A letter no 6593/SKW-5/dated 07.10.2019 was issued for 14.10.2019 to dealer to produce evidences. The Company produced sale invoices from selling dealers along with stock register and proof of movement of goods inwards and outwards register or any other document in support of claim of receiving goods, again a letter no. 10639 dated 28.1.2020 was issued regarding discrepancies notice during scrutiny of return and total Rs. 84,49,481.00(Rupees Eighty-Four Lakhs Forty-Nine Thousand Four Hundred Eighty One Only) and Rs. 18,542 (Rupees Eighteen Thousand Five Hundred Forty-Two only) due towards the Authority under the Haryana VAT Act and The Central Sales Tax Act, 1956 respectively against which our Company has filed an appeal to the Appellate Authorities Other than the Tribunal under section 33 of the Haryana VAT Act, on 10.01.2021. The matter is pending.
2. Our Company has file an appeal in Form VAT-M2 on February 13, 2021 against the State of Haryana before the Haryana Tax Tribunal, Chandigarh under section 33 of the Haryana Value added Tax Act, 2003 against the order no. D. No. 686 dated March 29, 2019 and another order dated August 20, 2019 for accounting period 2015-16 for additional demands of Rs. 29,94,904(Rupees Twenty-Nine Lakhs Ninety-Four Thousand Nine Hundred Four Only) under the Haryana Value added Tax Act, 2003(the "VAT Act") and Rs. 2,50,056 (Rupees Two Lakhs Fifty Thousand Fifty-Six Only) under the Central Sales Tax Act, 1956('the CST Act'). In has been observed that there is difference in amount of purchase claimed by the Company and ales shown by M/s. Aseem Global. M/s. Aseem Global have shown some sale in LS-9 attached with VAT R-2. It is also observed that the goods having weighted of 15000 Kg have been claimed to be received on even by here wheeler having No. HR 38R1456 showing that the dealer is working in connivance with selling dealers to claim false input. As per the order, after the assessment the authority raised a demand of Rs. 53,34,904(Rupees Fifty-Three Lakhs Thirty-Four Thousand Nine Hundred Four only) and additional Rs. 2,50,056 (Rupees Two Lakhs Fifty Thousand Fifty-Six Only). The matter is pending.

3. Litigation Involving Actions by Statutory/Regulatory Authorities

Nil

4. Disciplinary action taken including penalty imposed by SEBI or stock exchanges in the last five financial years including any outstanding action.

Nil

5. Other Pending Litigations (as per policy of materiality approved by the Board of Directors of the company)

Cases filed against our Company

1) CA/45 of 2022 [Aditya Aluminium Vs. Om Metallogic and Mr. Manish Sharma (Promoter and Director)]

A Civil Appeal No. 45/2022 has been filed by M/s. Aditya Aluminium, a partnership firm (hereinafter referred to as the “Petitioner”), against our Company and one of its Directors and Promoter, Mr. Manish Sharma (hereinafter referred to as the “Respondent”), before the Hon’ble District and Sessions Court, Faridabad, on April 12, 2022. The Appellant has filed the present appeal being aggrieved by the order dated March 8, 2022 passed in Civil Suit No. 2307 of 2016, which was instituted by the Appellant on September 1, 2016 before the Civil Court, Faridabad, seeking recovery of a sum of Rs. 1,07,50,663.25 (Rupees One Crore Seven Lakh Fifty Thousand Six Hundred Sixty-Three and Twenty-Five Paise only) (hereinafter referred to as the “Due Amount”).

The Appellant has been supplying aluminium scrap to our Company since 2013 and alleged that the Due Amount was outstanding against goods supplied to our Company. However, after hearing both the parties, the Hon’ble Civil Court, vide its judgment dated March 8, 2022, decreed that the Appellant is entitled to recover only Rs. 5,47,663 (Rupees Five Lakh Forty-Seven Thousand Six Hundred Sixty-Three only) from our Company, along with an interest at the rate of 15% per annum, from the date of filing of the suit till the date of actual realization of the amount. The next date of hearing in the appeal is scheduled for October 13, 2025.

Case Filed by the Company

1. Arbitration Case No.642 of 2018 [Om Metallogic Private Limited Vs. M/s. Century NF Casting]

An arbitration case no. 642 of 2018 has been file on 20.07.2018 by our Company through its director Mr. Manish Sharma against M/s. Century NF Casting (hereinafter referred as the “Century NF” or the “Respondent”), our Company had supplied material on credit basis to Century NF amounting to Rs. 91,95,719.00 (Rupees Ninety-One Lakhs Ninety-Five Thousand and Seven Hundred Nineteen only) which was outstanding towards Century NF. However, the Century NF argued that the material supplied by our Company was inferior in quality and debit notes against the said supply of material were issued by Century NF to our Company. Consequently, Century NF became entitled to recover a sum of Rs. 1,30,114 (Rupees One Lakhs Thirty Thousand One Hundred Fourteen only) from our Company. However, the Sole Arbitrator after hearing the arguments and evidence/ documents provided by both the parties has passed an award on 14.01.2019 that our Company is entitled to recover Rs. 91,95,719.00 (Rupees Ninety-One Lakhs Ninety-Five Thousand Seven Hundred Nineteen only) as principal amount from the Respondent under Section 15 of the Arbitration and Conciliation Act, 1996. Further, our Company is also entitled to an interest amounting to Rs. 38,86,231.00 (Rupees Thirty-Eight Lakhs Eighty-Six Thousand Two Hundred and Thirty-One Only) on the principal amount and a further interest at the rate of 18% per annum on the awarded amount from the date of award till the date of realization. Later, our Company has filed execution petition vide Case No.: EXE/145/2019 before the District Court, Faridabad on 29.01.2019 for execution of the award passed on 14.01.2019. However, the Century NF has challenged the said award in the District Court Palwal and filed an Arbitration Case via ARB-18-2019 on 19.04.2019. The next date of hearing in the respective cases in the district courts of Faridabad and Palwal is on

20.09.2025 and 10.11.2025 respectively.

2. CWP/31193/2024 (Om Metallogic Limited Vs. State of Haryana and Others)

A Civil Writ Petition (CWP) No. 31193/2024 has been filed by our Company (the ‘Petitioner’) against the State of Haryana (the ‘Respondent’). The said petition was filed by the Company aggrieved by the order passed on July 09, 2024 in which appellate authority quashed the assessment order in question and remanded the case for fresh assessment vide order dated July 09, 2024. The said order has been passed under section 74(9) of State Goods and Services Tax Act, 2017 from the GST Authority against our Company for excess Input Tax Credit (ITC) claimed transitional credit of Rs. 49,95,473.00 (Rupees Forty-Nine Lakhs Ninety-Five Thousand Four Hundred Seventy-Three only) from earlier VAT regime to GST, through TRAN-1. Supporting documents of input claim were called for and the same were submitted by our Company vide letter dated 21.05.2018. The discrepancies noticed during the scrutiny were conveyed to our Company and the ITC was rejected and conveyed to the dealer on 22.06.2018 with directions to submit their objections on or before 25.06.2018. Since, no reply was submitted to the Authority by the Petitioner. Resultantly, a notice under section 74 of SGST Act 2017 was issued by the authority to deposit tax, interest and penalty. amounting to Rs. 49,95,473 (Rupees Forty-Nine Lakhs Ninety-Five Thousand Four Hundred Seventy-Three only) with interest amounting to Rs. 13,98,732 (Rupees Thirteen Lakhs Ninety-Eight Thousand Seven Hundred Thirty-Two only) and penalty amounting to Rs. 24,97,737 (Rupees Twenty-Four Lakhs Ninety-Seven Thousand Seven Hundred Thirty-Seven only). The Petitioner later filed appeals against the orders in this matter, which were quashed and remanded back to Assessing Authority. On March 18, 2020, assessment was framed by the Assessing Authority, on appeal, the learned Appellate authority quashed and remanded the case for fresh Assessment vide order dated July 09, 2024. Hence, the Petitioner filed the present Writ Petition. Currently, The case is currently pending before Hon’ble High Court of Punjab and Haryana. The next hearing date is 24th September, 2025.

III. OUTSTANDING LITIGATION RELATING TO OUR PROMOTER

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/Regulatory Authorities

Nil

3. Litigation involving Tax Liabilities

Nil

4. Disciplinary action taken including penalty imposed by SEBI or stock exchanges in the last five financial years including any outstanding action.

Nil

5. Other Pending Litigation (as per policy of materiality approved by the Board of Directors of the company)

1) CA/45 of 2022 [Aditya Aluminium Vs. Om Metallogic and Mr. Manish Sharma (Promoter

and Director)]

A Civil Appeal No. 45/2022 has been filed by M/s. Aditya Aluminium, a partnership firm (hereinafter referred to as the “Petitioner”), against our Company and one of its Directors and Promoter, Mr. Manish Sharma (hereinafter referred to as the “Respondent”), before the Hon’ble District and Sessions Court, Faridabad, on April 12, 2022. The Appellant has filed the present appeal being aggrieved by the order dated March 8, 2022 passed in Civil Suit No. 2307 of 2016, which was instituted by the Appellant on September 1, 2016 before the Civil Court, Faridabad, seeking recovery of a sum of Rs. 1,07,50,663.25 (Rupees One Crore Seven Lakh Fifty Thousand Six Hundred Sixty-Three and Twenty-Five Paise only) (hereinafter referred to as the “Due Amount”).

The Appellant has been supplying aluminium scrap to our Company since 2013 and alleged that the Due Amount was outstanding against goods supplied to our Company. However, after hearing both the parties, the Hon’ble Civil Court, vide its judgment dated March 8, 2022, decreed that the Appellant is entitled to recover only Rs. 5,47,663 (Rupees Five Lakh Forty-Seven Thousand Six Hundred Sixty-Three only) from our Company, along with an interest at the rate of 15% per annum, from the date of filing of the suit till the date of actual realization of the amount. The next date of hearing in the appeal is scheduled for October 13, 2025.

IV. LITIGATION INVOLVING OUR DIRECTORS (OTHER THAN PROMOTERS OF OUR COMPANY), KMPs and SMPs**1. Litigation Involving Criminal Laws**

Nil

2. Litigation Involving Actions by Statutory/Regulatory Authorities

Nil

3. Litigation involving Tax Liabilities

Nil

4. Disciplinary action taken including penalty imposed by SEBI or stock exchanges in the last five financial years including any outstanding action

Nil

5. Other Pending Litigations (as per policy of materiality approved by the Board of Directors of the company)

Nil

V. LITIGATION INVOLVING OUR GROUP COMPANIES

As on filing this Prospectus, our Company has no Group Companies.

VI. LITIGATION INVOLVING OUR SUBSIDIARY COMPANIES

As on filing this Prospectus, our Company has no Subsidiary Companies.

VII. DISCIPLINARY ACTION INCLUDING PENALTY IMPOSED BY SEBI OR STOCK EXCHANGES AGAINST THE PROMOTERS, DIRECTORS, GROUP COMPANY, PROMOTOR GROUP MEMBERS, KMPs AND SMPs DURING THE LAST 5 FINANCIAL YEARS:

There are no disciplinary actions including penalty imposed by SEBI or Stock Exchanges against the Promoters, Directors or Group Company during the last 5 financial years including outstanding actions except as disclosed above.

VIII. PAST INQUIRIES, INSPECTIONS OR INVESTIGATIONS:

There have been no inquiries, inspections or investigations initiated or conducted under the Companies Act, 2013 or any previous company law in the last five years immediately preceding the year of this Prospectus in the case of our Company, Promoter, Directors. Other than as described above, there have been no prosecutions filed (whether pending or not) fines imposed, compounding of offences in the last five years immediately preceding the year of the Prospectus.

IX. PROCEEDINGS INITIATED AGAINST OUR COMPANY FOR ECONOMIC OFFENCES:

There are no proceedings initiated against our Company for any economic offences.

X. MATERIAL FRAUD AGAINST OUR COMPANY IN THE LAST FIVE YEARS IMMEDIATELY PRECEDING THE YEAR OF THIS PROSPECTUS

There is no material fraud against our company in the last five years immediately preceding the year of this prospectus

XI. OUTSTANDING DUES TO CREDITORS

Pursuant to our Board resolution dated April 10, 2025, there are no creditors of our Company to whom the amount due by our Company, exceeding 2% of the trade payables as of March 31, 2025 as per the last audited financial statements of our Company, shall be considered "Material" creditors of our Company.

Details of Outstanding Overdue to Material Creditors as on March 31, 2025

Particulars	Number of Creditors	Amount involved (Rs. in lakh)
Total Outstanding due to Material Creditor		
Total Outstanding due to MSME	-	-
Total Outstanding dues to Creditors other than Micro, Small & Medium Enterprises	8	227.99
Total	8	227.99

The details pertaining to outstanding dues towards our creditors are available on the website of our Company at www.ommetallogic.com. It is clarified that such details available on our



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website do not form a part of this Prospectus. Anyone placing reliance on any other source of information, including our Company's website, www.ommetallogic.com, would be doing so at their own risk.

XII. MATERIAL DEVELOPMENTS SINCE MARCH 31, 2025

Except as stated below and other than as disclosed under section titled "*Management's Discussion and Analysis of Financial Condition and Results of Operations*" beginning on page 182 of this Prospectus, in the opinion of the Board, there has not arisen, since the date of the last balance sheet included in this Prospectus, any circumstance that materially and adversely affects or is likely to affect the trading or profitability of our Company taken as a whole or the value of our consolidated assets or our ability to pay our liabilities over the next twelve (12) months.

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GOVERNMENT AND OTHER APPROVALS

Our Company has received the necessary consents, licenses, permissions, registrations and approvals from the Central and State Governments and various other government agencies/ regulatory authorities/ certification bodies required to undertake this issue and to continue our present business activities.

In view of the approvals listed below, we can undertake the Issue and our current business activities and no further major approvals from any governmental/ regulatory authority or any other entity are required to be undertaken, in respect of the Issue or to continue our business activities. It must, however, be distinctly understood that in granting the below approvals, the Government of India and other authorities do not take any responsibility for the financial soundness of our Company or for the correctness of any of the statements or any commitments made or opinions expressed in this behalf.

Unless otherwise stated, these approvals are all valid as of the date of this Prospectus. For details in connection with the regulatory and legal framework within which we operate, see the section titled '*Key Industry Regulations and Policies*' at page 138 of this Prospectus.

The main objects clause of the Memorandum of Association of our Company and the objects incidental, enable our Company to carry out its activities.

Currently our Company has following functional offices at:

- a) **Registered and Head Office:** Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabgarh, Haryana, India, 121004; and
- b) **Corporate Office:** C-808, 8th Floor Vipul Plaza, Sec-81, Faridabad, Haryana, India- 121002.

The Company has got following licenses/ registrations/ approvals/ consents/ permissions from the Government and various other Government agencies required for its present business.

I. APPROVALS FOR THE ISSUE

A. Corporate Approvals

- 1. The Board of Directors have, pursuant to Section 62(1)(c) of the Companies Act, 2013, by a resolution passed at its meeting held on 19th August, 2025 authorized the Issue, subject to the approval of the shareholders and such other authorities as may be necessary.
- 2. The shareholders of our Company have, pursuant to Section 62(1) (c) of the Companies Act, 2013, by a Special Resolution passed in the Extra-Ordinary General Meeting held on 11th September, 2025 authorized the Issue.

B. Approval from the Stock Exchange

In-principle approval dated 8th September, 2025 from stock exchange for using the name of the Exchange in its offer documents for listing of the Equity Shares issued by our Company pursuant to the Issue.

C. Agreements with NSDL and CDSL

- 1. The Company has entered into an agreement dated September 15, 2023 with the National Securities Depository Limited ("**NSDL**") and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its Equity Shares.



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2. Similarly, the Company has also entered into an agreement dated September 15, 2023 with the Central Depository Services (India) Limited (“CDSL”) and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its Equity Shares.
3. The International Securities Identification Number (ISIN) of our Company is INE0R8Q01018.

D. Lender's NOC for the Issue

Our Company has received NOC dated July 23, 2025 from Axis Bank Limited.

II. APPROVALS PERTAINING TO INCORPORATION, NAME AND CONSTITUTION OF OUR COMPANY

- A. Certificate of Incorporation dated December 14, 2011 issued by the Registrar of Companies, National Capital Territory of Delhi and Haryana in the name of “Om Metallogic Private Limited” with registration number U28113HR2011PTC044569.
- B. The Corporate Identification Number (CIN) of our Company is U28113HR2011PLC044569.

III. GENERAL APPROVALS

We require various approvals and/ or licenses under various rules and regulations to conduct our business. Some of the material approvals required by us to undertake our business activities are set out below:

A. BUSINESS AND INDUSTRY SPECIFIC APPROVALS

Sr. No.	Description	Applicable laws	Issued By	Registration/Application Number	Date of Certificate /Registration	Date of Expiry
1.	Fresh Certificate of Incorporation of the Company in the name of “Om Metallogic Limited”	The Companies Act, 2013	Deputy Registrar of Companies, National Capital Territory of Delhi and Haryana	U28113HR2011PLC044569	June 26, 2023	Valid until cancellation
2.	Udyog Aadhaar Certificate	Micro, Small and Medium Enterprises Development Act, 2006	Ministry of Micro, Small and Medium Enterprises	UDYAM-HR-03-0008438	January 06, 2021	Valid until cancellation
3.	Legal Metrology Registration Certificate	Legal Metrology Act, 2009	Ministry Of Consumer Affairs, Food and Public Distribution	GOI/HR/2025/4220	June 23, 2025	Valid until cancellation

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Sr. No.	Description	Applicable laws	Issued By	Registration/Application Number	Date of Certificate /Registration	Date of Expiry
4.	Import & Export Code*	Foreign Trade (Development and Regulation) Act, 1992	Directorate General of Foreign Trade (DGFT)	AABCO5881F	June 10, 2020	Valid until cancellation
5.	Legal Entity Identifier Code (LEI)	Payment and Settlement System Act, 2007	Legal Entity Identifier India Ltd	9845005GL43E7DFFU471	1 st July, 2025	July 03, 2026
6.	Shops and Establishment Registration for Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004	The Shops and Commercial Establishments Act, 1958	Department of Labour, Haryana	PSA/REG /FBD/0357151	10 th July, 2025	Valid until cancellation
7.	Shops and Establishment Registration for C-808, 8 th Floor Vipul Plaza, Sec-81, Faridabad, Haryana, India-121002	The Shops and Commercial Establishments Act, 1958	Department of Labour, Haryana	PSA/REG /FBD/LI-FBD-1/0395115	1 st July, 2025	Valid until cancellation

*Application for name change from Om Metallogic Private Limited to Om Metallogic Limited has been filed on July 03, 2025 with file. number: DLIIECPAMEND00047652AM26 with the authority.

B. TAXATION LAWS RELATED APPROVALS

Sr. No.	Description	Applicable laws	Authority	Registration Number	Date of Certificate	Date of Expiry
1.	Permanent Account Number (PAN)	Income Tax Act, 1961	Income Tax Department, Government of India	AABCO5881F	December 14, 2011	Valid until cancellation
2.	Tax Deduction Account Number (TAN)	Income Tax Act, 1961	Income Tax Department	RTKO01611B	February 15, 2024	Valid until cancellation

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Sr. No.	Description	Applicable laws	Authority	Registration Number	Date of Certificate	Date of Expiry
3.	Goods & Service Tax Registration Certificate for Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004	Central Goods and Service Tax Act, 2017	Government of India	06AABCO 5881F1ZE	July 01, 2017 as amended on September 18, 2023	Valid until cancellation

C. LABOUR RELATED APPROVALS/REGISTRATIONS

Sr. No.	Description	Applicable laws	Authority	Registration Number	Date of Certificate	Date of Expiry
1.	Registration For Employees State Insurance	The Employees State Insurance Act, 1948	Employees State Insurance Corporation	130011957 60000999	November 29, 2023	Valid until cancellation

D. ENVIRONMENTAL LAW RELATED APPROVALS

Sr. No.	Description	Applicable laws	Authority	Registration Number	Date of Certificate	Date of Expiry
1.	Registration as traders for Import of Metal Scrap under Hazardous Waste (Management, Handling & Trans-boundary Movement) Rules, 2008 Consent to operate*	Hazardous Waste (Management, Handling and Trans Boundary Movement) Rules, 2008 framed under the Environmental Protection Act, 1986	Haryana Pollution Control Board	HSPCB/Tr ader- 97/3491	January 10, 2014	Valid until cancellation

*Company is yet to make application for change of name on account of Conversion of Compan from Om Metallogics Pvt Ltd to Om Metallogic Limited.

E. OTHER CERTIFICATES/REGISTRATION

Sr No.	Particular	Scope of Certificate	Issuing Authority	Date of Registration	Date of Expiry
1.	ISO Registration Certificate for Address: Kila No. 17, Harfala Road, Village Sikri, Opp. Gopal Jee Milk Plant, Ballabhgarh, Haryana, India, 121004	ISO 9001:2015 (Quality Management System) for Manufacturing and Supply of Aluminium Alloys Ingots	Innovative Systemcert Private Limited, Accredited by EGAC	December 07, 2024	December 06, 2025

F. INTELLECTUAL PROPERTY

As on date of the Prospectus, the Company has the following Trademark.

Sr No	Brand Name/Logo Trademark	Class	Registration No.	Nature of the Trademark	Registration Date	Status
1.		06	6061748	Device	May 25, 2024	Registered

G. THE DETAILS OF THE DOMAIN NAME IN THE NAME OF OUR COMPANY:

Domain name	Sponsoring Registrar and IANA ID	Creation Date	Expiry Date
www.ommetallogic.com	Sponsoring Registrar: GMO Internet, Inc. IANA ID: 49	May 27, 2025	May 27, 2026

H. KEY APPROVALS APPLIED BY OUR COMPANY BUT NOT RECEIVED YET

1. Our Company has applied for Fire NOC vide application no. FNOC/2025/00983 dated July 7, 2025.

OTHER REGULATORY AND STATUTORY DISCLOSURES

AUTHORITY FOR THE ISSUE

Our Board of Directors have *vide* resolution dated 19th August, 2025 authorized the Issue, subject to the approval by the shareholders of our Company under Section 62(1)(c) of the Companies Act, 2013.

The shareholders have authorized the Issue, by passing a Special Resolution at the Extra Ordinary General Meeting held on 11th September, 2025 in accordance with the provisions of Section 62(1)(c) of the Companies Act, 2013.

The Company has obtained approval from BSE (“*Stock Exchange*”) vide letter dated 8th September, 2025 to use the name of BSE in this Prospectus for listing of equity shares on the SME Platform of BSE. BSE is the designated stock exchange.

PROHIBITION BY SEBI OR OTHER GOVERNMENTAL AUTHORITIES

We confirm that our Company, our Directors, our Promoters, Promoter Group, or the persons in control of our Company have not been prohibited from accessing the capital market for any reason or restrained from buying, selling or dealing in securities, under any order or directions by the SEBI or any other regulatory or government authorities.

There are no violations of securities laws committed by any of them in the past or pending against them, nor have any companies with which any of our Company, our Promoter, Directors, persons in control of our Company are or were associated as a promoter, director or person in control, been debarred or prohibited from accessing the capital markets under any order or direction passed by the SEBI or any other authority.

None of our Directors are associated with the securities market and there has been no action taken by the SEBI against the Directors or any other entity with which our directors are associated as promoters or director.

Further none of our Promoter’s or Directors has been declared as fugitive economic offender under Fugitive Economic Offenders Act, 2018.

The listing of any securities of our Company has never been refused at any time by any of the stock exchanges in India.

PROHIBITION BY RBI

Neither our Company, nor our Promoter’s or Directors have been identified as a wilful defaulter as defined under Regulation 2(1)(III) of the SEBI ICDR Regulations.

None of our Company, Promoter’s or Directors have been declared as a fraudulent borrower by any bank, financial institution or lending consortium, in accordance with the ‘Master Directions on Fraud-Classification and Reporting by commercial banks and select FIs’ dated July 1, 2016, as updated, issued by the RBI.



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DIRECTORS ASSOCIATED WITH THE SECURITIES MARKET

None of our Directors are associated with the securities market and there has been no outstanding action initiated by SEBI against them in the five years preceding the date of this Prospectus.

COMPLIANCE WITH THE COMPANIES (SIGNIFICANT BENEFICIAL OWNERSHIP) RULES, 2018

Our Company, our Promoters and member of our Promoter Group is in compliance with the Companies (Significant Beneficial Ownership) Rules, 2018 (“SBO Rules”), to the extent applicable, as on the date of this Prospectus.

ELIGIBILITY FOR THE ISSUE

Our Company is eligible in terms of Regulations 230 of SEBI (ICDR) Regulations for this issue.

Our Company is an “Unlisted Issuer” in terms of the SEBI ICDR Regulations; and this Issue is an “Initial Public Offer” in terms of the SEBI ICDR Regulations.

This Issue is being made in terms of Regulation 229(1) of Chapter IX of the SEBI ICDR Regulations, as amended from time to time, whereby, an issuer whose post Issue paid-up capital does not exceed Rupees Ten Crores, shall issue shares to the public and propose to list the same on the Small and Medium Enterprise Exchange (in this case being the SME Platform of BSE).

We confirm that:

In accordance with Regulation 260 of the SEBI (ICDR) Regulations, 2018, this Issue is 100% underwritten and that the Lead Manager to the Issue shall underwrite minimum 15% of the total issue size. For further details pertaining to said underwriting please refer to chapter titled “General Information-Underwriting” beginning on page no 59 of this Prospectus.

In accordance with Regulation 261(1) of the SEBI (ICDR) Regulations, 2018, we hereby confirm that we will enter into an agreement with the Lead Manager and a Market Maker to ensure compulsory Market Making for a minimum period of three years from the date of listing of Equity Shares in this Issue on the SME Platform of BSE Limited (“BSE SME”). For further details of the arrangement of market making please refer to chapter titled “General Information” beginning on page no 59 and details of the Market Making Arrangements for this please refer to chapter titled “The Issue” beginning on page no 55 of this Prospectus.

In accordance with Regulation 268(1) of the SEBI (ICDR) Regulations, 2018, we shall ensure that the total number of proposed Allottees in the Issue shall be greater than or equal to two hundred (200), otherwise, the entire application money will be refunded forthwith. If such money is not repaid within eight working days from the date our Company becomes liable to repay it, then our Company and every officer in default shall, on and from expiry of eight working days, be liable to repay such application money, with an interest at the rate as prescribed under SEBI (ICDR) Regulations 2018, the Companies Act, 2013 and applicable laws. Further, in accordance with Section 40 of the Companies Act, 2013, the Company and each officer in default may be punishable with fine and / or imprisonment in such a case.

In terms of Regulation 246 of the SEBI (ICDR) Regulations, we shall ensure that our Lead Manager submits a copy of the Prospectus along with a Due Diligence Certificate including additional confirmations as required to SEBI at the time of filing the Prospectus with Stock Exchange and the Registrar of Companies. Further, in terms of Regulation 246(2), SEBI shall not issue observation on the Prospectus.



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In accordance with Regulation 230(1)(a) of the SEBI (ICDR) Regulations, Application is being made to SME Platform of BSE and BSE Limited is the Designated Stock Exchange.

In accordance with Regulation 230(1)(b) of the SEBI (ICDR) Regulations, the Company has entered into agreement with depositories for dematerialisation of specified securities already issued and proposed to be issued.

In accordance with Regulation 230(1)(c) of the SEBI (ICDR) Regulations, all the existing Equity share Capital fully Paidup.

In accordance with Regulation 230(1)(d) of the SEBI (ICDR) Regulations, all the specified securities held by the promoters are already in dematerialised form.

As per Regulation 229 (3) of the SEBI ICDR Regulations, our Company satisfies track record and/or other eligibility conditions of SME platform of BSE Limited in accordance with the Restated Financial Statements, prepared in accordance with the Companies Act and restated in accordance with the SEBI ICDR Regulations.

Our Company also complies with the eligibility conditions laid by the SME Platform of BSE Limited for listing of our Equity Shares. The point wise Criteria for SME Platform of BSE Limited and compliance thereof are given hereunder:

1. **The Issuer should be a company incorporated under the Companies Act, 1956/ 2013 in India and having a track record of 3 years.**

Our Company was incorporated as 'Om Metallogic Private Limited' under the Companies Act, 1956, pursuant to a Certificate of Incorporation dated December 14, 2011. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to "Om Metallogic Limited" vide fresh certificate of incorporation dated June 26, 2023 issued by the Registrar of Companies, Delhi.

2. The Post-Issue Paid-Up Capital of the Company shall not be more than rupees twenty-five crores. The Post-Issue Capital of our Company is Rs. 786.23 Lakhs.
3. The existing paid-up capital of the Company is Rs. 526.39 Lakhs and the Initial Public Issue constitute fresh issue of 25,98,400 Equity Shares of Rs. 10/- each aggregating to Rs. 2,234.62 Lakhs. Hence, the Post Issue Paid up Capital is Rs. 786.23 Lakhs which less than Rs.2,500.00 Lakhs.
4. Our Company incorporated as Private Limited Company in the year 2011 and hence is in existence for at least one full financial year before the date of this Prospectus.
5. **Net-worth: Positive Net-worth**

As per Restated Financial Statement, the net-worth of our Company is Rs. 1,178.05 Lakhs as on March 31, 2025.

(Amount in Rs. Lakhs)

Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Share Capital	526.39	526.39	200.00
Add: Reserve and Surplus	651.66	239.78	286.59
Less: Deferred Expenditure	-	-	-
Net Worth	1,178.05	766.17	486.59



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6. As on March 31, 2025, the Company has Net Tangible Assets of Rs. 1,178.05 Lakhs.

(Amount in Rs. Lakhs)

Particulars	March 31, 2025
Net Assets	1,178.05
Less: Intangible Assets	-
Net Tangible Assets	1,178.05

7. Our Company has positive operating profits (Earnings before Interest, depreciation and tax) from operations for at least any 2 out of 3 financial years preceding the application.

Our Company satisfies the criteria of track record which given hereunder based on Restated Financial Statement

(Amount in Rs. Lakhs)

Particulars	For the year ended as on March 31, 2025	For the year ended as on March 31, 2024	For the year ended as on March 31, 2023
PBT	546.37	296.16	147.33
Add: Interest	90.06	101.81	87.40
Add: Depreciation	28.51	11.69	10.13
Less: Other Income	41.27	36.82	3.15
Operating profit as per Restated Financial Statement	623.67	372.84	241.72

- The Leverage ratio (Total Debts to Equity) of the Company for the period ended March 31, 2025 was 0.88:1 which is less than the limit of 3:1. The working is given below:

Particulars	Amt in Rs Lakhs
Net worth / Total Equity (A)	1,178.05
Total Borrowings (B)	1,034.93
Leverage Ratio (B/A)	0.88:1

8. Our company has website: www.ommetallogic.com.
9. Our Company had signed the tripartite agreements with both the Depositories and the Registrar and Share Transfer Agent as follows:
- The company has entered into an agreement dated September 15, 2023 with the Central Depository Services (India) Limited ("CDSL") and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its shares.
 - Similarly, the Company has also entered into an agreement dated September 15, 2023 with the National Securities Depository Limited ("NSDL") and the Registrar and Transfer Agent, who in this case is Skyline Financial Services Private Limited for the dematerialization of its shares.
 - The International Securities Identification Number (ISIN) of our Company is **INE0R8Q01018**
- It is mandatory for the company to facilitate trading in demat securities and enter into an agreement with both the depositories**

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Our Company shall mandatorily facilitate trading in demat securities and have entered into an agreement with both the depositories. Our Company has entered into an agreement for registration with the Central Depository Services Limited dated September 15, 2023 and National Securities Depository Limited dated September 15, 2023 for establishing connectivity.

- In case of name change within the last one year, at least 50% of the revenue calculated on a restated and consolidated basis for the preceding 1 full financial year has been earned by our Company from the activity indicated by our new name: **Not Applicable.**

Other Disclosures:

1. Our Company has not been referred to the Board for Industrial and Financial Reconstruction (BIFR).
2. Our Company has not been referred to the National Company Law Tribunal (NCLT) under Insolvency and Bankruptcy Code, 2016.
3. There is no winding up petition against the company, which has been accepted by the National Company Law Tribunal (NCLT).
4. No material regulatory or disciplinary action by a stock exchange or regulatory authority in the past three years against our company.
5. Neither there is any change in our Promoters nor any new Promoter inducted (who have acquired more than fifty per cent of the shareholding) of our Company during the last 1 year from the date of this Prospectus.
6. Our company has facilitated trading in demat securities and has entered into an agreement with both the depositories.
7. In accordance with Regulation 228(a) of the SEBI (ICDR) Regulations, our Company, its promoters, promoter group or directors are not debarred from accessing the capital markets by the Board;
8. In accordance with Regulation 228(b) of the SEBI (ICDR) Regulations, the companies with which our promoters or directors are associated as a promoter or director are not debarred from accessing the capital markets by the Board;
9. No regulatory action of suspension of trading against the promoter(s) or companies promoted by the promoters by any stock Exchange having nationwide trading terminals. The Promoter(s) or directors shall not be promoter(s) or directors (other than independent directors) of compulsory delisted companies by the Exchange and the applicability of consequences of compulsory delisting is attracted or companies that are suspended from trading on account of non-compliance. Director should not be disqualified/ debarred by any of the Regulatory Authority.
10. There is no regulatory action of suspension of trading against the promoter(s) or companies promoted by the promoters by any stock Exchange having nationwide trading terminals.
11. The composition of the board is in compliance with the requirements of Companies Act, 2013 at the time of seeking in-principle approval and on continuous basis.

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12. There is no default in payment of interest and/or principal to the debenture/bond/fixed deposit holders, banks, FIs by the Company, Promoter/promoting Company(ies), group companies, companies promoted by the Promoter/promoting Company(ies) during the past three years.
13. Director is not disqualified/ debarred by any of the Regulatory Authority.

As per Regulation 230 (1) of the SEBI ICDR Regulations, our Company has ensured that:

1. The Prospectus has been filed with BSE and our Company has made an application to BSE for listing of its Equity Shares on the BSE SME. BSE is the Designated Stock Exchange.
2. Our Company has entered into an agreement dated September 15, 2023 with NSDL and agreement dated September 15, 2023 (e-signing date) with CDSL for dematerialisation of its Equity Shares already issued and proposed to be issued.
3. The entire pre-Issue capital of our Company has fully paid-up Equity Shares and the Equity Shares proposed to be issued pursuant to this IPO will be fully paid-up.
4. The entire Equity Shares held by the Promoters are in demat form.
5. Since the entire fund requirement are to be funded from the proceeds of the Issue, there is no requirement to make firm arrangements of finance under Regulation 230(1)(e) of the SEBI ICDR Regulations through verifiable means towards at least 75% of the stated means of finance, excluding the amounts to be raised through the proposed Issue.

Our Company confirms that it will ensure compliance with the conditions specified in Regulation 230 (2) of the SEBI ICDR Regulations, to the extent applicable.

Further, our Company confirms that it is not ineligible to make the Issue in terms of Regulation 228 of the SEBI ICDR Regulations, to the extent applicable. The details of our compliance with Regulation 228 of the SEBI ICDR Regulations are as follows:

- a) Neither our Company nor our Promoters, members of our Promoter Group or our Directors is debarred from accessing the capital markets by the SEBI.
- b) None of our Promoters or Directors is Promoter or director of any other companies which are debarred from accessing the capital markets by the SEBI.
- c) Neither our Company nor our Promoters or Directors is a wilful defaulter or a fraudulent borrower.
- d) None of our Promoters or Directors is a fugitive economic offender.
- e) There are no outstanding convertible securities or any other right which would entitle any person with any option to receive equity shares of the Company.

We further confirm that:

1. In accordance with Regulation 246 the SEBI ICDR Regulations, the Lead Manager shall ensure that the issuer shall file copy of the Prospectus with SEBI along with relevant documents as required at the time of filing the Prospectus to SEBI.



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2. In accordance with Regulation 260 of the SEBI ICDR Regulations, this issue has been one hundred percent (100%) underwritten and that the Lead Manager to the Issue has underwritten at least 15% of the Total Issue Size. For further details, pertaining to said underwriting please see “General Information” beginning on page 59 of this Prospectus.
3. In accordance with Regulation 268 of the SEBI (ICDR) Regulations, we shall ensure that the total number of proposed Allottee’s in the issue shall be greater than or equal to two hundred, failing which, the entire application money will be refunded forthwith in accordance with the SEBI ICDR Regulations and other applicable laws.
4. In terms of Regulation 246(5) of the SEBI (ICDR) Regulations, we shall ensure that our Lead Manager submits a copy of the Prospectus along with a Due Diligence Certificate to which the site visit report of the issuer prepared by the lead manager(s) shall also be annexed, including additional confirmations as required to SEBI at the time of filing the Prospectus with Stock Exchange and the Registrar of Companies.
5. Further, in terms of Regulation 246(2), SEBI shall not issue observation on the Prospectus.
6. In accordance with Regulation 261(1) of the SEBI (ICDR) Regulations, Our Company has entered into an Market Making agreement dated 16th September, 2025, with the Lead Manager and with Market Maker to ensure compulsory Market Making for a minimum period of three (3) years from the date of listing of Equity Shares on the SME Platform of BSE (BSE SME). For further details of the arrangement of market making please refer to section titled "General Information – Details of the Market Making Arrangements for this Issue" beginning on page 59 of this Prospectus.

COMPLIANCE WITH PART A OF SCHEDULE VI OF THE SEBI ICDR REGULATIONS

Our Company is in compliance with the provisions specified in Part A of Schedule VI of the SEBI ICDR Regulations. No exemption from eligibility norms has been sought under Regulation 300 of the SEBI ICDR Regulations, with respect to the Issue.

DISCLAIMER CLAUSE OF SEBI

IT IS TO BE DISTINCTLY UNDERSTOOD THAT SUBMISSION OF OFFER DOCUMENT TO SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI) SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED THAT THE SAME HAS BEEN CLEARED OR APPROVED BY SEBI. SEBI DOES NOT TAKE ANY RESPONSIBILITY EITHER FOR THE FINANCIAL SOUNDNESS OF ANY SCHEME OR THE PROJECT FOR WHICH THE ISSUE IS PROPOSED TO BE MADE OR FOR THE CORRECTNESS OF THE STATEMENTS MADE OR OPINIONS EXPRESSED IN THE OFFER DOCUMENT. THE LEAD MERCHANT BANKER CORPORATE MAKERS CAPITAL LIMITED, HAS CERTIFIED THAT THE DISCLOSURES MADE IN THE OFFER DOCUMENT ARE GENERALLY ADEQUATE AND ARE IN CONFORMITY WITH SEBI (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 IN FORCE FOR THE TIME BEING. THIS REQUIREMENT IS TO FACILITATE INVESTORS TO TAKE AN INFORMED DECISION FOR MAKING AN INVESTMENT IN THE PROPOSED ISSUE.

IT SHOULD ALSO BE CLEARLY UNDERSTOOD THAT WHILE THE COMPANY ARE PRIMARILY RESPONSIBLE FOR THE CORRECTNESS, ADEQUACY AND DISCLOSURE OF ALL RELEVANT INFORMATION IN THIS OFFER DOCUMENT, THE LEAD MERCHANT BANKER CORPORATE MAKERS CAPITAL LIMITED IS EXPECTED TO EXERCISE DUE DILIGENCE TO ENSURE THAT THE COMPANY DISCHARGES ITS RESPONSIBILITY ADEQUATELY IN THIS BEHALF AND TOWARDS THIS PURPOSE, THE LEAD MERCHANT BANKER, CORPORATE MAKERS CAPITAL LIMITED HAS FURNISHED TO SEBI, A DUE DILIGENCE CERTIFICATE DATED SEPTEMBER 23,



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2025 IN THE FORMAT PRESCRIBED UNDER SCHEDULE V(A) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018.

THE FILING OF THIS OFFER DOCUMENT DOES NOT, HOWEVER, ABSOLVE THE ISSUER FROM ANY LIABILITIES UNDER THE COMPANIES ACT, 2013 OR FROM THE REQUIREMENT OF OBTAINING SUCH STATUTORY AND OTHER CLEARANCES AS MAY BE REQUIRED FOR THE PURPOSE OF THE PROPOSED ISSUE. SEBI FURTHER RESERVES THE RIGHT TO TAKE UP AT ANY POINT OF TIME, WITH THE LEAD MANAGER ANY IRREGULARITIES OR LAPSES IN THIS OFFER DOCUMENT.

Note: All legal requirements pertaining to the Issue will be complied with at the time of registration of this Prospectus with the RoC in terms of section 26 of the Companies Act, 2013.

DISCLAIMER FROM OUR COMPANY AND THE LEAD MANAGER

Our Company and the Lead Manager accept no responsibility for statements made otherwise than in this Prospectus or in the advertisements or any other material issued by or at our Company's instance and anyone placing reliance on any other source of information, including our Company's website, www.ommetallogic.com, or the website of any affiliate of our Company, would be doing so at his or her own risk.

The Lead Manager accept no responsibility, save to the limited extent as provided in the Issue Agreement and the Underwriting Agreement to be entered into between the Underwriter and our Company and Market Maker Agreement entered into among Market Maker and our Company.

All information shall be made available by our Company and the Lead Manager to the public and investors at large and no selective or additional information would be available for a section of the investors in any manner whatsoever.

Our Company and the Lead Manager shall make all information available to the public and investors at large and no selective or additional information would be available for a section of the investors in any manner whatsoever including at road show presentations, in research or sales reports or at collection centres etc.

The Lead Manager and its associates and affiliates may engage in transactions with and perform services for, our Company and associates of our Company in the ordinary course of business and may in future engage in the provision of services for which they may in future receive compensation. Lead Manager are not an associate of the Company and is eligible to be appointed as the Lead Manager in this Issue, under SEBI MB Regulations.

Investors who apply in this Issue will be required to confirm and will be deemed to have represented to our Company and the Underwriter and their respective directors, officers, agents, affiliates and representatives that they are eligible under all applicable laws, rules, regulations, guidelines and approvals to acquire Equity Shares and will not offer, sell, pledge or transfer the Equity Shares to any person who is not eligible under applicable laws, rules, regulations, guidelines and approvals to acquire Equity Shares. Our Company and the Lead Manager and their respective directors, officers, agents, affiliates and representatives accept no responsibility or liability for advising any investor on whether such investor is eligible to acquire Equity Shares.

Neither our Company nor Lead Manager is liable for any failure in (i) uploading the Applications due to faults in any software/ hardware system or otherwise, or (ii) the blocking of the Application Amount in

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the ASBA Account on receipt of instructions from the Sponsor Bank on the account of any errors, omissions or non-compliance by various parties involved, or any other fault, malfunctioning, breakdown or otherwise, in the UPI Mechanism.

DISCLAIMER IN RESPECT OF JURISDICTION

This Issue is being made in India to persons resident in India including Indian nationals resident in India (who are not minors, except through their legal guardian), Hindu Undivided Families (HUFs), companies, corporate bodies and societies registered under the applicable laws in India and authorized to invest in shares, Mutual Funds, Indian financial institutions, commercial banks, regional rural banks, co-operative banks (subject to RBI permission), Trusts registered under the Societies Registration Act, 1860, as amended from time to time, or any other trust law and who are authorised under their constitution to hold and invest in shares, permitted insurance companies and pension funds and to non-residents including NRIs and FIIs. This Prospectus does not, however, constitute an offer to sell or an invitation to subscribe to Equity Shares offered hereby in any other jurisdiction to any person to whom it is unlawful to make an offer or invitation in such jurisdiction. Any person into whose possession the Prospectus comes is required to inform himself or herself about, and to observe, any such restrictions. Any dispute arising out of this issue will be subject to the jurisdiction of appropriate court(s) in Haryana only.

No action has been or will be taken to permit a public offering in any jurisdiction where action would be required for that purpose. Accordingly, the Equity Shares represented thereby may not be offered or sold, directly or indirectly, and the Prospectus may not be distributed, in any jurisdiction, except in accordance with the legal requirements applicable in such jurisdiction. Neither the delivery of the Prospectus nor any sale hereunder shall, under any circumstances, create any implication that there has been any change in the affairs of our Company since the date hereof or that the information contained herein is correct as of any time subsequent to this date.

The Equity Shares have not been, and will not be, registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

Further, each Applicant where required agrees that such Applicant will not sell or transfer any Equity Shares or create any economic interest therein, including any off-shore derivative instruments, such as participatory notes, issued against the Equity Shares or any similar security, other than pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S Securities Act and in compliance with applicable laws, legislations and Prospectus in each jurisdiction, including India.

DISCLAIMER CLAUSE OF THE BSE

The copy of this Prospectus is submitted to BSE. Post scrutiny of the Draft Prospectus, the Disclaimer Clause as intimated by BSE to us is read as under:

“As required, a copy of this Offer Document has been submitted to BSE Limited (hereinafter referred to as BSE). BSE has given vide its letter Ref.: LO/SME-1PO/NP/IP/308/2025-26 dated 8th September, 2025 permission to the Issuer to use the Exchange’s name in this Offer Document as one of the stock exchanges on which this Issuer’s securities are proposed to be listed. The Exchange has scrutinized this draft offer document for its limited internal purpose of deciding on the matter of granting the aforesaid permission to this Issuer. It is to be distinctly understood that the aforesaid permission given by BSE should not in any way be deemed or construed that the offer document has been cleared or approved by BSE; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this offer document; nor does it warrant that this Issuer’s securities will be listed or will



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continue to be listed on the Exchange; nor does it take any responsibility for the financial or other soundness of this Issuer, its promoters, its management or any scheme or project of this Issuer.

Every person who desires to apply for or otherwise acquire any securities of this Issuer may do so pursuant to independent inquiry, investigation and analysis and shall not have any claim against the Exchange whatsoever by reason of any loss which may be suffered by such person consequent to or in connection with such subscription /acquisition whether by reason of anything stated or omitted to be stated herein or any other reason whatsoever.”

DISCLAIMER CLAUSE UNDER RULE 144A OF THE U.S. SECURITIES ACT

The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the “Securities Act”) or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, “U.S. persons” (as defined in Regulations of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold (i) in the United States only to “qualified institutional buyers”, as defined in Rule 144A of the Securities Act, and (ii) outside the United States in offshore transactions in reliance on Regulations under the Securities Act and in compliance with the applicable laws of the jurisdiction where those offers and sales occur.

Accordingly, the Equity Shares are being offered and sold only outside the United States in offshore transactions in compliance with Regulations under the Securities Act and the applicable laws of the jurisdictions where those offers and sales occur.

The Equity Shares have not been, and will not be, registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction. Further, each applicant, wherever requires, agrees that such applicant will not sell or transfer any Equity Share or create any economic interest therein, including any off-shore derivative instruments, such as participatory notes, issued against the Equity Shares or any similar security, other than pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in compliance with applicable laws and legislations in each jurisdiction, including India.

The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Applicants may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

LISTING

Application will be made to the BSE for obtaining permission to deal in and for an official quotation of our Equity Shares. BSE is the Designated Stock Exchange, with which the Basis of Allotment will be finalized.

Our company has received an In-principle Approval letter dated 8th September, 2025 from BSE for using its name in this Offer document for listing our shares on the BSE.

If the permissions to deal in and for an official quotation of our Equity Shares are not granted by the BSE, our Company will forthwith repay, without interest, all moneys received from the Applicants in pursuance of the Prospectus. If such money is not repaid within Four days after our Company becomes liable to repay it (i.e.; from the date of refusal or within 15 working days from the Issue Closing Date), then our Company and every Director of our Company who is an officer in default shall, on and from such expiry of fourth days, be liable to repay the money, with interest at the rate of 15 per cent per annum on application money, as prescribed under section 40 of the Companies Act, 2013.



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Our Company shall ensure that all steps for the completion of the necessary formalities for listing and commencement of trading at the BSE mentioned above are taken within three Working Days from the Issue Closing Date.

CONSENTS

Consents in writing of: (a) The Directors, Promoters, the Chief Financial Officer, Company Secretary & Compliance Officer and the Statutory Auditors; and (b) the Lead Manager, Registrar to the Issue, the Legal Advisors to the Issue, Bankers to the Issue, Market Maker and Underwriters to act in their respective capacities, have been obtained and shall be filed along with a copy of the Prospectus with the RoC, as required under Section 26 of the Companies Act, 2013.

In accordance with the Companies Act, 2013 and the SEBI ICDR Regulations, M/s. N K Mittal & Associates., Chartered Accountants, have provided their written consent to the inclusion of their reports dated 11th September, 2025 on Restated Financial Statements and to the inclusion of their reports dated 12th September, 2025 on Statement of Possible Tax Benefits, which may be available to the Company and its shareholders, included in this Prospectus in the form and context in which they appear therein and such consents and reports have not been withdrawn up to the time of filing of this Prospectus.

EXPERT OPINION

Except the report of the Peer Reviewed Auditor on statement of possible tax benefits and report on Restated Financial Statements as included in this Prospectus, our Company has not obtained any expert opinion. Here, the term “expert” shall not be construed to mean an “expert” as defined under the U.S. Securities Act

PREVIOUS PUBLIC OR RIGHTS ISSUES DURING THE LAST FIVE YEARS

We have not made any rights to the public and public issues in the past, and we are an “Unlisted Company” in terms of the SEBI ICDR Regulations and this Issue is an “Initial Public Offer” in terms of the SEBI ICDR Regulations.

COMMISSION AND BROKERAGE PAID ON PREVIOUS ISSUES OF OUR EQUITY SHARES IN LAST FIVE YEARS

Since this is an Initial Public Offer of the Company, no sum has been paid or has been payable as commission or brokerage for subscribing to or procuring or agreeing to procure subscription for any of the Equity Shares since inception of the Company.

CAPITAL ISSUES DURING THE LAST THREE YEARS BY OUR COMPANY, LISTED GROUP COMPANIES, SUBSIDIARIES & ASSOCIATES OF OUR COMPANY

Except as disclosed in Chapter titled “*Capital Structure*” on page 68 of Prospectus, our Company has not made any capital issue during the previous three years. We do not have any Group Company or Subsidiary or Associate as on date of this Prospectus.

PERFORMANCE VIS-À-VIS OBJECTS

Except as stated in the chapter titled “*Capital Structure*” beginning on page 68 of this Prospectus, we have not made any previous rights and / or public issues during the last five (5) years and are an “Unlisted Issuer” in terms of SEBI ICDR Regulations and this Issue is an “Initial Public Offer” in terms of the SEBI ICDR Regulations, the relevant data regarding performance vis-à-vis objects is not available with the Company. We do not have any Group Company or Subsidiary or Associate as on date of this Prospectus.

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PRICE INFORMATION OF THE PAST ISSUES HANDLED BY THE LEAD MANAGER

As on the date of this Prospectus, Lead Manager i.e. Corporate Makers Capital Limited has handled the following issues. The details are as follows:

Sr. No.	Issue name	Issue size (₹ Lakhs)	Issue price (₹)	Listing Date	Opening price on Listing Date (₹)	+/- % change in closing price, +/- % change in Closing benchmark		
						30th calendar days from listing	90th calendar days from listing	180th Calendar days from listing
1.	Ken Enterprises Limited	8365.24	94	February 12, 2025	85/-	-54.68% (-4.12%)	-62.19% (-15.45%)	-34.98 (4.19)
2.	Abram Food Limited^	1399.44	98	July 01, 2025	90.40/-	(-2.65) (-5.09)	NA	NA
3.	Supertech EV Limited^	2989.63	92	July 02, 2025	73.60/-	(-2.67) (-29.33)	NA	NA
4.	Renol Polychem Limited	2,576.70	105	August 07, 2025	105/-	-31.33 (3.20)	NA	NA

Source: Price Information www.nseindia.com and www.bseindia.com , Issue Information from respective Prospectus.

*NSE as designated stock exchange

^BSE as designated stock exchange

a) The scrip of Abram Food Limited , Supertech EV Limited and Renol Polychem Limited has not completed 30th, 90th and 180th day from the date of listing.

Summary statement of price information of past issues handled by Corporate Makers Capital Limited:

Financial Year	Total no. of IPOs	Total Funds raised (₹ Cr)	Nos. of IPOs trading at discount on as on 30th calendar days from listing date			Nos. of IPOs trading at premium on as on 30th calendar days from listing date			Nos. of IPOs trading at discount as on 180th calendar days from listing date			Nos. of IPOs trading at premium as on 180th calendar		
			Over 50%	Between 25%-50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%
24-25	1	83.65	-	1	-	-	-	-	-	1	-	-	-	-
25-26	3	69.65	-	2	1	-	-	-	-	-	-	-	-	-

TRACK RECORD OF PAST ISSUES HANDLED BY CORPORATE MAKERS CAPITAL LIMITED

For details regarding track record of the Lead Manager to the Offer as specified in the Circular reference no. CIR/MIRSD/1/2012 dated January 10, 2012 issued by the SEBI, please refer the website of the Lead Manager at: www.corporatemakers.in.



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STOCK MARKET DATA OF EQUITY SHARES

This being an initial public issue of the Equity Shares of our Company, the Equity Shares are not listed on any stock exchange and accordingly, no stock market data is available for the Equity Shares.

MECHANISM FOR REDRESSAL OF INVESTOR GRIEVANCES

The Company has appointed Skyline Financial Services Private Limited as the Registrar to the Issue, to handle the investor grievances in co-ordination with the Compliance Officer of the Company. All grievances relating to the present Issue may be addressed to the Registrar with a copy to the Compliance Officer, giving full details such as name, address of the applicant, number of Equity Shares applied for, amount paid on application and name of bank and branch. The Company would monitor the work of the Registrar to ensure that the investor grievances are settled expeditiously and satisfactorily.

The Registrar to the Issue will handle investor's grievances pertaining to the Issue. A fortnightly status report of the complaints received and redressed by them would be forwarded to the Company. The Company would also be co-ordinating with the Registrar to the Issue in attending to the grievances to the investor.

All grievances relating to the ASBA process may be addressed to the SCSBs, giving full details such as name, address of the applicant, number of Equity Shares applied for, amount paid on application and the Designated Branch of the SCSB where the Application Form was submitted by the ASBA Applicant. We estimate that the average time required by us or the Registrar to the Issue or the SCSBs for the redressal of routine investor grievances will be seven business days from the date of receipt of the complaint. In case of non-routine complaints and complaints where external agencies are involved, we will seek to redress these complaints as expeditiously as possible.

The Company has obtained authentication on the SCORES Platform and shall comply with the SEBI circular (CIR/OIAE/1/2013) dated April 17, 2013 in relation to redressal of investor grievances through SCORES.

Our Board by a resolution on June 12, 2025 has also reconstituted a Stakeholders' Relationship Committee. The composition of the Stakeholders' Relationship Committee is as follows:

Name of the Directors	Nature of Directorship	Designation in Committee
Ms. Deepali Sehgal Kulshrestha	Non-Executive Independent Director	Chairperson
Ms. Kajal Garg	Non-Executive Independent Director	Member
Mrs. Seema Sharma	Executive Director	Member

For further details, please see the chapter titled "Our Management" beginning on page 153 of this Prospectus.

Our Company has also appointed Ms. Prachi Gupta, as the Compliance Officer for the Issue and she may be contacted at the Registered Office of our Company.

Ms. Prachi Gupta

OM METALLOGIC LIMITED

Kila No. 17, Harfala Road, Village Sikri,

Opp. Gopal Jee Milk Plant,

Ballabhgarh, Haryana - 121004, India,

Tel No: 0129-2989582

Email: info@ommetallogic.com

Website: www.ommetallogic.com

STATUS OF INVESTOR COMPLAINTS

We confirm that we have not received any investor complaint during the three years preceding the date of this Prospectus and hence there are no pending investor complaints as on the date of this Prospectus.

DISPOSAL OF INVESTOR GRIEVANCES BY OUR COMPANY

The Company has appointed Registrar to the Issue, to handle the investor grievances in co-ordination with our Company. All grievances relating to the present Issue may be addressed to the Registrar with a copy to the Compliance Officer, giving full details such as name, address of the Applicant, number of Equity Shares applied for, amount paid on application and name of bank and branch. The Company would monitor the work of the Registrar to the Issue to ensure that the investor grievances are settled expeditiously and satisfactorily. The Registrar to the Issue will handle investor's grievances pertaining to the Issue. A fortnightly status report of the complaints received and redressed by them would be forwarded to the Company. The Company would also be coordinating with the Registrar to the Issue in attending to the grievances to the investor.

All grievances relating to the ASBA process and UPI may be addressed to the SCSBs, giving full details such as name, address of the Applicant, number of Equity Shares applied for, amount paid on application and the Designated Branch of the SCSB where the Application Form was submitted by the ASBA Applicant. We estimate that the average time required by us or the Registrar to the Issue or the SCSBs for the redressal of routine investor grievances will be seven (7) business days from the date of receipt of the complaint. In case of non-routine complaints and complaints where external agencies are involved, we will seek to redress these complaints as expeditiously as possible.

The Registrar to the Issue shall obtain the required information from the SCSBs for addressing any clarifications or grievances of ASBA applicants or UPI Payment Mechanism Applicants. Our Company, the Lead Manager and the Registrar to the Issue accept no responsibility for errors, omissions, commission or any acts of SCSBs / Sponsor Bank including any defaults in complying with its obligations under applicable SEBI ICDR Regulations.

EXEMPTION FROM COMPLYING WITH ANY PROVISIONS OF SECURITIES LAWS, IF ANY, GRANTED BY SEBI

Our company has not applied or received any exemption from complying with any provisions of securities laws by SEBI.



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SECTION IX – ISSUE INFORMATION

TERMS OF THE ISSUE

The Equity Shares being issued are subject to the provisions of the Companies Act, 2013, SEBI (ICDR) Regulations, 2018 including amendments thereof, our Memorandum and Articles of Association, the terms of this Prospectus, the Prospectus, the Application Form, the Revision Form, the Confirmation of Allocation Note (CAN) and other terms and conditions as may be incorporated in the allotment advices and other documents/certificates that may be executed in respect of this Issue. The Equity Shares shall also be subject to laws as applicable, guidelines, notifications and regulations relating to the issue of capital and listing and trading of securities issued from time to time by SEBI, the Government of India, the Stock Exchange, the RBI, ROC and/or other authorities, as in force on the date of the Issue and to the extent applicable.

Please note that, in terms of SEBI Circular No. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, all the investors applying in a public issue shall use only Application Supported by Blocked Amount (ASBA) process for application providing details of the bank account which will be blocked by the Self Certified Syndicate Banks (SCSBs) for the same. Further, SEBI through its circular no. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018 read with its circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, circular (SEBI/HO/CFD/DIL2/CIR/P/2019/85) dated July 26, 2019 and circular (SEBI/HO/CFD/DCR2/CIR/P/2019/133) dated November 8, 2019, the circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020 and any subsequent circulars issued by SEBI in this regard, SEBI has introduced an alternate payment mechanism using Unified Payments Interface (UPI) and consequent reduction in timelines for listing in a phased manner. From January 1, 2019, the UPI Mechanism for RIs applying through Designated Intermediaries was made effective along with the existing process and existing timeline of T+6 days. ("UPI Phase I"). The UPI Phase I was effective till June 30, 2019. With effect from July 1, 2019, with respect to Application by individual investors through Designated Intermediaries (other than SCSBs), the existing process of physical movement of forms from such Designated Intermediaries to SCSBs for blocking of funds has been discontinued and only the UPI Mechanism for such Bidders with existing timeline of T+6 days will continue for a period of three months or launch of five main board public issues, whichever is later ("UPI Phase II"). Subsequently, the final reduced timeline will be made effective using the UPI Mechanism for applications by individual investors ("UPI Phase III"), as may be prescribed by SEBI.

Further vide the said circular, Registrar to the Issue and Depository Participants have also been authorized to collect the Application forms. Investor may visit the official website of the concerned stock exchange for any information on operationalization of this facility of form collection by Registrar to the Issue and DPs as and when the same is made available.

AUTHORITY FOR THE ISSUE

The present Public Issue of upto 25,98,400 Equity Shares at an Issue Price of Rs. 86.00/- each aggregating to Rs. 2,234.62/- Lakh by our Company has been authorized by a resolution of the Board of Directors of our Company at their meeting held on 19th August, 2025 and was approved by the Shareholders of the Company by passing Special Resolution at the Extra Ordinary General Meeting held on 11th September, 2025 in accordance with the provision of Section 62(1)(c) of the Companies Act, 2013

RANKING OF EQUITY SHARES

The Equity Shares being issued shall be subject to the provisions of the Companies Act 2013, our Memorandum of Associations and Articles of Association shall rank pari passu in all respects with the existing Equity Shares including in respect of the rights to receive dividends and other corporate benefits,

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if any, declared by us after the date of Allotment. For further details, please see the section titled “*Main Provisions of the Articles of Association*” beginning on page 285 of this Prospectus.

MODE OF PAYMENT OF DIVIDEND

The declaration and payment of dividend will be as per the provisions of Companies Act, 2013, the Articles of Association, the provision of the SEBI Listing Regulations, 2015 and any other rules, regulations or guidelines as may be issued by the Government of India in connection thereto and as recommended by the Board of Directors and approved by the Shareholders at their discretion and will depend on a number of factors, including but not limited to earnings, capital requirements and overall financial condition of our Company. We shall pay dividend, if declared, to our Shareholders as per the provisions of the Companies Act and our Articles of Association. Further Interim Dividend (if any, declared) will be approved by the Board of Directors. For further details, see “*Dividend Policy*” and “*Main Provisions of the Articles of Association*” beginning on page 178 and 285, respectively of this Prospectus.

FACE VALUE AND ISSUE PRICE

The Equity Shares having a face value of Rs.10/- each are being issued in terms of this Prospectus at the price of Rs. 86.00 per Equity Share. The Issue Price is determined by our Company in consultation with the Lead Manager and is justified under the chapter titled “*Basis for Issue Price*” beginning on page 100 of this Prospectus.

At any given point of time there shall be only one denomination of the Equity Shares of our Company, subject to applicable laws.

COMPLIANCE WITH SEBI (ICDR) REGULATIONS

Our Company shall comply with all requirements of the SEBI (ICDR) Regulations. Our Company shall comply with all disclosure and accounting norms as specified by SEBI from time to time.

RIGHTS OF THE EQUITY SHAREHOLDERS

Subject to applicable laws, rules, regulations and guidelines and our Articles of Association, our Shareholders shall have the following rights:

1. Right to receive dividends, if declared;
2. Right to receive Annual Reports and notices to members;
3. Right to attend general meetings and exercise voting rights, unless prohibited by law;
4. Right to vote on a poll either in person or by proxy and e-voting, in accordance with the provisions of the Companies Act;
5. Right to receive offers for rights shares and be allotted bonus shares, if announced;
6. Right to receive surplus on liquidation, subject to any statutory and preferential claim being satisfied;
7. Right of free transferability of the Equity Shares, subject to applicable laws including any RBI rules and regulations; and
8. Such other rights, as may be available to a shareholder of a listed public company under the Companies Act, the SEBI LODR Regulations, and our Memorandum of Association and Articles of Association.

For a detailed description of the main provisions of the Articles of Association of our Company relating to voting rights, dividend, forfeiture and lien, transfer, transmission and/or consolidation or splitting, see “*Main Provisions of the Articles of Association*” beginning on page 285 of this Prospectus.



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MINIMUM APPLICATION VALUE, MARKET LOT AND TRADING LOT

In accordance with Regulation 267 (2) of the SEBI ICDR Regulations, our Company shall ensure that the minimum application size shall not be less than two lots (which shall be above Rs. 2 lakhs).

The trading of the Equity Shares will happen in the minimum contract size of 1,600 Equity Shares and the same may be modified by the BSE from time to time by giving prior notice to investors at large.

Allocation and allotment of Equity Shares through this Issue will be done in multiples of 1,600 Equity Shares and is subject to a minimum allotment of 1,600 Equity Shares to the successful applicants in terms of the SEBI circular No. CIR/MRD/DSA/06/2012 dated February 21, 2012.

ALLOTMENT ONLY IN DEMATERIALISED FORM

Pursuant to Section 29 of the Companies Act, 2013 and the SEBI ICDR Regulations, the Equity Shares shall be allotted only in dematerialised form. As per the SEBI ICDR Regulations, the trading of the Equity Shares shall only be in dematerialised form.

In this context, two agreements have been signed amongst our Company, the respective Depositories, and the Registrar to the Offer:

- a) Tripartite Agreement dated September 15, 2023 amongst NSDL, our Company and the Registrar to the Issue; and
- b) Tripartite Agreement dated September 15, 2023 amongst CDSL, our Company and the Registrar to the Issue.

MINIMUM NUMBER OF ALLOTTEES

In accordance with Regulation 268 of SEBI (ICDR) Regulations, 2018 the minimum number of allottees in the Issue shall be 200 (Two Hundred) shareholders. In case the minimum number of prospective allottees is less than 200, no allotment will be made pursuant to this Issue and all the monies blocked by the SCSBs or Sponsor Bank shall be unblocked as per SEBI ICDR Regulations and SEBI Circulars.

JOINT HOLDERS

Where 2 (two) or more persons are registered as the holders of any Equity Shares, they will be deemed to hold such Equity Shares as joint-holders with benefits of survivorship

JURISDICTION

Exclusive jurisdiction for the purpose of this Issue is with the competent courts/authorities in Haryana.

The Equity Shares have not been, and will not be, registered under the U.S. Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S under the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold outside the United States in compliance with Regulation S of the Securities Act and the applicable laws of the jurisdiction where those offers and sales occur.



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The Equity Shares have not been, and will not be, registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

Applicants are advised to ensure that any Application from them does not exceed investment limits or the maximum number of Equity Shares that can be held by them under applicable law. Further, each Applicant where required must agree in the Allotment Advice that such Applicant will not sell or transfer any Equity Shares or any economic interest therein, including any off-shore derivative instruments, such as participatory notes, issued against the Equity Shares or any similar security, other than in accordance with applicable laws..

NOMINATION FACILITY TO INVESTORS

In accordance with Section 72 (1) & 72 (2) of the Companies Act, 2013, the sole or first applicant, along with other joint applicant, may nominate any one person in whom, in the event of the death of sole applicant or in case of joint applicant, death of all the applicants, as the case may be, the Equity Shares allotted, if any, shall vest. A person, being a nominee, entitled to the Equity Shares by reason of the death of the original holder(s), shall in accordance with Section 72 (3) of the Companies Act, 2013, be entitled to the same advantages to which he or she would be entitled if he or she were the registered holder of the Equity Share(s). Where the nominee is a minor, the holder(s) may make a nomination to appoint, in accordance to Section 72 (4) of the Companies Act, 2013, any person to become entitled to Equity Share(s) in the event of his or her death during the minority. A nomination shall stand rescinded upon a sale of equity share(s) by the person nominating. A buyer will be entitled to make a fresh nomination in the manner prescribed. Fresh nomination can be made only on the prescribed form available on request at the Registered Office of our Company or to the Registrar and Transfer Agents of our Company.

In accordance with Articles of Association of the Company, any Person who becomes a nominee by virtue of Section 72 of the Companies Act, 2013, shall upon the production of such evidence as may be required by the Board, elect either:

1. to register himself or herself as the holder of the Equity Shares; or
2. to make such transfer of the Equity Shares, as the deceased holder could have made

Further, the Board may at any time give notice requiring any nominee to choose either to be registered himself or herself or to transfer the Equity Shares, and if the notice is not complied with within a period of ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other moneys payable in respect of the Equity Shares, until the requirements of the notice have been complied with.

Since the Allotment of Equity Shares in the Issue will be made only in dematerialized mode there is no need to make a separate nomination with our Company. Nominations registered with respective Depository Participant of the Applicant would prevail. If the Applicant wants to change the nomination, they are requested to inform their respective Depository Participant.

Our Company shall comply with such disclosure and accounting norms as may be specified by SEBI from time to time.

ISSUE PROGRAMME

An indicative timetable in respect of the Issue is set out below:

Issue Opens on	Monday, 29th September, 2025
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Issue Closes on	Wednesday, 01 st October, 2025
Finalization of Basis of Allotment with the Designated Stock Exchange	Friday, 03 rd October, 2025
Initiation of Refunds / unblocking of funds from ASBA Account*	On or before Monday, 06 th October, 2025
Credit of Equity Shares to demat account of the Allottees	On or before Monday, 06 th October, 2025
Commencement of trading of the Equity Shares on the Stock Exchanges	On or before Tuesday, 07 th October, 2025

In terms of Regulation 265 of SEBI ICDR Regulations, the issue shall be open after at least three (3) working days from the date of filing the Prospectus with the Registrar of Companies.

In terms of Regulation 266 (3) of SEBI ICDR Regulations, in case of force majeure, banking strike or similar unforeseen circumstances, our Company may, for reasons to be recorded in writing, extend the Issue Period disclosed in the Prospectus, for a minimum period of one (1) working day, subject to the provisions of Regulation 266(1).

**In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/Offer Closing Date for cancelled / withdrawn / deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of INR 100 per day or 15% per annum of the Bid Amount, whichever is higher from the date on which the request for cancellation/withdrawal/deletion is placed in the Stock Exchange bidding platform until the date on which the amounts are unblocked; (ii) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Bidder shall be compensated at a uniform rate INR 100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Bid Amount, the different amount (i.e., the blocked amount less the Bid Amount) shall be instantly revoked and the Bidder shall be 328 compensated at a uniform rate of INR 100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Bids, exceeding two Working Days from the Bid/Offer Closing Date, the Bidder shall be compensated at a uniform rate of INR 100 per day or 15% per annum of the Bid Amount, whichever is higher for the entire duration of delay exceeding Two Working Days from the Bid/Offer Closing Date by the intermediary responsible for causing such delay in unblocking. The LMs shall, in its sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI ICDR Master Circular and SEBI Master circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024 (“SEBI RTA Master Circular”) in case of delays in resolving investor grievances in relation to blocking/unblocking of funds.*

The above time table is indicative and does not constitute any obligation on our Company or the LM.

Whilst our Company shall ensure that all steps for the completion of the necessary formalities for the listing and the commencement of trading of the Equity Shares on BSE is taken within three Working Days from the Issue Closing Date, the timetable may change due to various factors, such as extension of the Issue Period by our Company or any delays in receiving the final listing and trading approval from the Stock Exchange. The Commencement of trading of the Equity Shares will be entirely at the discretion of the Stock Exchange and in accordance with the applicable laws.

The processing fees for applications made by the UPI Applicants may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no.



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SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022. and SEBI SEBI Master Circular Circular No. no. SEBI/HO/MIRSD/POD1/P/CIR/2023/70 dated May 17, 2023, each to the extent applicable and not rescinded by the SEBI ICDR Master Circular in relation to the SEBI ICDR Regulations.

Applications and any revision to the same shall be accepted only between 10.00 a.m. and 5.00 p.m. (IST) during the Issue Period. On the Issue Closing Date, the Applications and any revision to the same shall be accepted between 10.00 a.m. and 5.00 p.m. (IST) or such extended time as permitted by the Stock Exchanges, in case of Applications by Individual Applicants after taking into account the total number of Applications received up to the closure of timings and reported by the Lead Manager to the Stock Exchange. It is clarified that Applications not uploaded on the electronic system would be rejected. Applications will be accepted only on Working Days, i.e., Monday to Friday (excluding any public holiday).

Due to limitation of time available for uploading the Applications on the Issue Closing Date, the Applicants are advised to submit their applications one day prior to the Issue Closing Date and, in any case, not later than 5.00 p.m. (IST) on the Issue Closing Date. All times mentioned in this Prospectus are Indian Standard Times. Applicants are cautioned that in the event a large number of Applications are received on the Issue Closing Date, as is typically experienced in public issue, some Applications may not get uploaded due to lack of sufficient time. Such Applications that are not uploaded will not be considered for allocation under the Issue. Neither our Company nor the Lead Manager is liable for any failure in uploading the Applications due to faults in any software/hardware system or otherwise.

In terms of the UPI Circulars, in relation to the Offer, the Lead Manager will submit reports of compliance with T+3 listing timelines and activities, identifying non-adherence to timelines and processes and an analysis of entities responsible for the delay and the reasons associated with it.

In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding Two (2) Working Days from the Offer Closing Date, the Applicant shall be compensated at a uniform rate of Rs.100/- per day for the entire duration of delay exceeding Two (2) Working Days from the Offer Closing Date by the intermediary responsible for causing such delay in unblocking. The Lead Manager shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. SEBI is in the process of streamlining and reducing the post offer timeline for IPOs. Any circulars or notifications from SEBI after the date of this Prospectus may result in changes to the above-mentioned timelines. Further, the offer procedure is subject to change basis any revised SEBI circulars to this effect.

In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) for cancelled/ withdrawn/ deleted ASBA Forms, the Applicant shall be compensated at a uniform rate of Rs.100/- per day or 15% per annum of the Application Amount, whichever is higher from the date on which the request for cancellation/ withdrawal/ deletion is placed in the Stock Exchange Applying platform until the date on which the amounts are unblocked (ii) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Applicant shall be compensated at a uniform rate Rs.100/- per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Application Amount, the Applicant shall be compensated at a uniform rate of Rs.100/- per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Application, exceeding two Working Days from the Offer Closing Date, the Applicant shall be compensated at a uniform rate of Rs.100/- per day or 15% per annum of the Application Amount,



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whichever is higher for the entire duration of delay exceeding two Working Days from the Offer Closing Date by the SCSB responsible for causing such delay in unblocking. The post offer LM shall be liable for compensating the Applicant at a uniform rate of Rs.100/- per day or 15% per annum of the Application Amount, whichever is higher from the date of receipt of the Investor grievance until the date on which the blocked amounts are unblocked. For the avoidance of doubt, the provisions of the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI master circular no. SEBI/HO/CFD/PoD-2/P/CIR/ 2023/00094 dated June 21, 2023 in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, shall be deemed to be incorporated in the deemed agreement of the Company with the SCSBs to the extent applicable. SEBI is in the process of streamlining and reducing the post offer timeline for IPOs. Any further notification from the SEBI after filing of this Prospectus may result in changes in the timelines.

The Registrar to the Offer shall submit the details of cancelled/withdrawn/deleted applications to the SCSB's on daily basis within 60 minutes of the Offer closure time from the Offer Opening Date till the Offer Closing Date by obtaining the same from the Stock Exchange. The SCSB's shall unblock such applications by the closing hours of the Working Day.

It is clarified that applications not uploaded on the electronic bidding system or in respect of which the full application Amount is not blocked by SCSBs or under the UPI Mechanism, as the case may be, would be rejected.

In case of force majeure, banking strike or unforeseen similar circumstances, the issuer may, for reasons to be recorded in writing, extend the (Offer) period disclosed in the Prospectus, for a minimum period of one (1) working day, subject to the Offer Period not exceeding ten (10) working days.

In accordance with the SEBI ICDR Regulations, QIBs and Non-Institutional Applicants are not allowed to withdraw or lower the size of their applications (in terms of the quantity of the Equity Shares or the Applications Amount) at any stage. Individual Applicants can revise or withdraw their Applications prior to the Offer Closing Date. Except Allocation to Individual Investors, Allocation in the Offer will be on a proportionate basis.

In case of discrepancy in the data entered in the electronic book vis-à-vis the data contained in the physical or the electronic Application Form, for a particular Applicant, the details as per the file received from the Stock Exchange may be taken as the final data for the purpose of Allotment.

In case of discrepancy in the data entered in the electronic book vis-à-vis the data contained in the physical or electronic Application Form, for a particular ASBA Applicant, the Registrar to the Offer shall ask the relevant SCSB or the member of the Syndicate for rectified data.

Submission of Applications:

Offer Closing Date	
Submission of Electronic Applications (Online ASBA through 3-in-1 accounts) – For Individual Investors who applies for minimum application size.	Only between 10.00 a.m. and up to 5.00 p.m. IST
Submission of Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA applications where Application Amount is up to Rs.500,000)	Only between 10.00 a.m. and up to 4.00 p.m. IST
Submission of Electronic Applications (Syndicate Non-Individual Investor, Non-Individual Applications)	Only between 10.00 a.m. and up to 3.00 p.m. IST



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Offer Closing Date	
Submission of Physical Applications (Bank ASBA)	Only between 10.00 a.m. and up to 1.00 p.m. IST
Submission of Physical Applications (Syndicate Non- Individual Applications, Non-Individual Applications where Application Amount is more than Rs.500,000)	Only between 10.00 a.m. and up to 12.00 p.m. IST

On Offer Closing Date, extension of time may be granted by the Stock Exchange only for uploading Applications received by Individual Investors, after taking into account the total number of Applications received and as reported by the LM to the Stock Exchange.

MINIMUM SUBSCRIPTION AND UNDERWRITING

In accordance with Regulation 260(1) of the SEBI (ICDR) Regulations, our Issue shall be 100% underwritten. Thus, the underwriting obligations shall be for the entire hundred percent of the offer through the Prospectus and shall not be restricted to the minimum subscription level. Further, in accordance with Regulation 267 (2) of the SEBI ICDR Regulations, our Company shall ensure that the minimum application size shall not be less than Rs. 2,00,000 (Rupees Two Lakh) per application.

As per Section 39 of the Companies Act, 2013, if the “stated minimum amount” has not been subscribed and the sum payable on application is not received within a period of 30 days from the date of the Prospectus, the application money has to be returned within such period as may be prescribed. If our Company does not receive the 100% subscription of the issue through the Issue Document including devolvement of Underwriters, our Company shall forthwith refund the entire subscription amount received within four working days from the closure of the issue. If there is a delay beyond such time, our Company becomes liable to pay the amount, our Company and every officer in default will, on and from the expiry of this period, be jointly and severally liable to repay the money, with interest or other penalty as prescribed under the SEBI Regulations, the Companies Act 2013 and applicable laws.

In terms of Regulation 272(2) of SEBI ICDR Regulations, in case the Company fails to obtain listing or trading permission from the stock exchanges where the specified securities are proposed to be listed, it shall refund through verifiable means the entire monies received within four days of receipt of intimation from stock exchange(s) rejecting the application for listing of specified securities, and if any such money is not repaid within four days after the issuer becomes liable to repay it, the issuer and every director of the company who is an officer in default shall, on and from the expiry of the fourth day, be jointly and severally liable to repay that money with interest at the rate of fifteen per cent per annum.

The minimum number of allottees in this Issue shall be two hundred (200) shareholders. In case the minimum number of prospective allottees is less than two hundred (200), no allotment will be made pursuant to this Issue and the monies blocked by the SCSBs shall be unblocked as per SEBI ICDR Regulations and SEBI Circulars.

In accordance with Regulation 260(1) of the SEBI ICDR Regulations, our Issue shall be hundred percent underwritten. Thus, the underwriting obligations shall be for the entire hundred percent of the Issue through this Prospectus and shall not be restricted to the minimum subscription level. Further, in accordance with Regulation 267(2) of the SEBI ICDR Regulations, our Company shall ensure that the minimum application size shall not be less than Rs. 2,00,000 (Rupees Two Lakh) per application.

The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be issued or sold, and applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.



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The equity shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and applications may not be made by persons in any such jurisdiction, except in compliance without the applicable laws of such jurisdiction.

NO RESERVATION FOR EIGIBLE NRIS, FIIS REGISTERED WITH SEBI, VCFS REGISTERED WITH SEBI AND QFIS

It is to be understood that there is no reservation for Eligible NRIs or FIIs registered with SEBI or VCFs or QFIs. Such Eligible NRIs, QFIs, FIIs registered with SEBI will be treated on the same basis with other categories for the purpose of Allocation.

AS PER THE EXTANT POLICY OF THE GOVERNMENT OF INDIA, OCBS CANNOT PARTICIPATE IN THIS ISSUE

The current provisions of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations, 2000, provides a general permission for the NRIs, FIIs and foreign venture capital investors registered with SEBI to invest in shares of Indian companies by way of subscription in an IPO. However, such investments would be subject to other investment restrictions under the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations, 2000, RBI and/or SEBI regulations as may be applicable to such investors.

The Allotment of the Equity Shares to Non-Residents shall be subject to the conditions, if any, as may be prescribed by the Government of India/RBI while granting such approvals.

The above information is given for the benefit of the Applicants. The Applicants are advised to make their own enquiries about the limits applicable to them. Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated hereinabove. Our Company and the Lead Manager are not liable to inform the investors of any amendments or modifications or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares Applied for do not exceed the applicable limits under laws or regulations.

ARRANGEMENTS FOR DISPOSAL OF ODD LOTS

The trading of the Equity Shares will happen in the minimum contract size of 1,600 shares in terms of the SEBI circular No. CIR/MRD/DSA/06/2012 dated February 21, 2012. However, in terms of Regulation 261(5) of SEBI ICDR Regulations, the Market Maker shall buy the entire shareholding of a shareholder in one lot, where value of such shareholding is less than the minimum contract size allowed for trading on the SME Platform of BSE.

OPTION TO RECEIVE EQUITY SHARES IN DEMATERIALIZED FORM

Investors should note that Allotment of Equity Shares to all successful Applicants will only be in the dematerialized form in compliance of the Companies Act, 2013.

Furnishing the details depository account is mandatory and applications without depository account shall be treated as incomplete and rejected.

The Equity Shares on Allotment shall be traded only in the dematerialized segment of the Stock Exchange.

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Applicants will not have the option of getting Allotment of the Equity Shares in physical form. Allottees shall have the option to re-materialize the Equity Shares, if they so desire, as per the provision of the Companies Act and the Depositories Act.

MIGRATION TO MAIN BOARD

As per BSE guidelines

Eligibility criteria for SME companies seeking migration to Main Board and for companies listed on other recognized stock exchanges seeking direct listing on Main Board:.

Eligibility Criteria	Details
Paid up capital and market capitalization	Atleast Rs. 10 Cr..
Market Capitalisation	Average of 6 months market cap Migration: Rs. 100 Cr. Direct listing: Rs. 1000 Cr. Note: for the purpose of calculating the average market cap., the aggregate of daily market cap on the days the scrip has traded, shall be divided by the total no. of trading days during the said 6 months period.
Market Liquidity	• At least 5% of the weighted average number of equity shares listed should have been traded during such six months' period; • Trading on atleast 80% of days during such 6 months period; • Min. average daily turnover of Rs. 10 lacs and min. daily turnover of Rs. 5 lacs during the 6 month period; • Minimum Average no. of daily trades of 50 and min. daily trades of 25 during the said 6 months period. Note: for the purpose of calculating the average daily turnover and average no. of daily trades, the aggregate of daily turnover and no. of daily trades on the days the scrip has traded, shall be divided by the total no. of trading days, respectively, during the said 6 months period.
Operating Profit (EBIDTA)	Average of Rs. 15 Cr. on a restated consolidated basis, in preceding 3 years (of 12 months each), with operating profit in each of these 3 years, with a minimum of Rs. 10 crores in each of the said 3 years. In case of name change within the last one year, at least 50% per cent. of the revenue, calculated on a restated and consolidated basis, for the preceding one full year has been earned by it from the activity indicated by its new name
Networth	Rs. 1 Cr. - in each of the preceding three full years (of twelve months each), calculated on a restated and consolidated basis;

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Net Tangible Assets	At least Rs. 3 Cr. on a restated and consolidated basis, in each of the preceding three full years (of twelve months each), of which not more than fifty per cent. are held in monetary assets: Provided that if more than fifty per cent. of the net tangible assets are held in monetary assets, the company has utilised or made firm commitments to utilise such excess monetary assets in its business or project
Promoter holding	At least 20% at the time of making application. For this purpose, shareholding of promoter group may also be considered for any shortfall in meeting the said requirement. Not applicable to companies that have sought listing through IPO, without identifiable promoters.
Lock In of promoter/ promoter group shares	6 months from the date of listing on the BSE. Not applicable to SME companies migrating to main board.
Regulatory Action	1. No SEBI debarment orders is continuing against the Company, any of its promoters, promoter group or directors or the any other company in which they are promoter/ promoter group or directors. 2. The company or any of its promoters or directors is not a wilful defaulter or a fraudulent borrower. 3. Promoters or directors are not fugitive economic offender. 4. The company is not admitted by NCLT for winding up or under IBC pursuant to CIRP. 5. Not suspended from trading for non-compliance with SEBI (LODR) Regs or reasons other than for procedural reasons during the last 12 months.
Promoter shareholding	100% in demat form
Compliance with LODR Regs	3 years track record with no pending non-compliance at the time of making the application
Track record in terms of Listing	Listed for atleast 3 years
Public Shareholder	Min. 1,000 as per latest shareholding pattern

Other Parameters	1. No pending Defaults w.r.t bonds/ debt instrument/ FD by company, promoters/ promoter group /promoting company(ies), Subsidiary Companies. 2. Certificate from CRA for utilization of IPO proceeds and further issues post listing on SME. 3. Not under any surveillance measures/actions i.e “ESM”, “ASM”, “GSM category” or T-to-T for surveillance reasons at the time of filing of application. 2 months cooling off from the date the security has come out of T-to-T category or date of graded surveillance action/measure.
Score ID	No pending investor complaints on SCORES.
Business Consistency	Same line of business for 3 years. At least 50% of the revenue from operations from such continued business activity
Audit Qualification	No audit qualification w.r.t. going concern or any material financial implication and such audit qualification is continuing at the time of application.

As per ICDR guidelines

As per the provisions of the Chapter IX of the SEBI (ICDR) Regulation, 2018, our Company may migrate to the main board of BSE from the SME Platform of BSE Limited on a later date subject to the following:

As per Regulation 280(2) of the SEBI ICDR Regulation, 2018 read along with SEBI ICDR (Amendment) Regulations, 2025, Where the post-issue paid up capital of the Company listed on a BSE SME is likely to increase beyond twenty five crore rupees by virtue of any further issue of capital by the Company by way of rights issue, preferential issue, bonus issue, etc. the Company shall migrate its equity shares listed on a BSE SME to the Main Board and seek listing of the equity shares proposed to be issued on the Main Board subject to the fulfilment of the eligibility criteria for listing of equity shares laid down by the Main Board:

Provided that no further issue of capital shall be made unless –

- a) the shareholders have approved the migration by passing a special resolution through postal ballot wherein the votes cast by shareholders other than promoters in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal;
- b) the Company has obtained an in-principle approval from the Main Board for listing of its entire specified securities on it.

Provided further that where the post-issue paid-up capital pursuant to further issue of capital including by way of rights issue, preferential issue, bonus issue, is likely to increase beyond ₹25 crores, the Company may undertake further issuance of capital without migration from SME exchange to the main board, subject to the undertaking to comply with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

Regulations, 2015, as applicable to companies listed on the main board of the stock exchange(s).” If the Paid-up Capital of the company is more than ₹10 crores but below ₹25 crores, we may still apply for migration to the main board if the same has been approved by a special resolution through postal ballot wherein the votes cast by the shareholders other than the promoters in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal.

Increase in paid-up share capital beyond Rs. 25 crores: Where the post-issue paid-up capital pursuant to further issue of capital including by way of rights issue, preferential issue, bonus issue, is increasing to more than Rs. 25 crores, the issuer may undertake further issuance of capital without migration from SME exchange to the main board, subject to the issuer undertaking to comply with the provisions of the SEBI (LODR) Regulations, as applicable to companies listed on the main board of the stock exchange(s).

MARKET MAKING

The shares offered through this issue are proposed to be listed on the SME Platform of BSE, wherein the Lead Manager to this Issue shall ensure compulsory Market Making through the registered Market Makers of the SME Platform of BSE for a minimum period of three years from the date of listing of shares offered through this Prospectus. For further details of the agreement entered into between the Company, the Lead Manager and the Market Maker; please see “General Information – Details of The Market Making Arrangement for This Issue” beginning on page no. 59 of this Prospectus.

Arrangements for disposal of odd lots

The trading of the Equity Shares will happen in the minimum contract size of 1,600 shares in terms of the SEBI circular No. CIR/MRD/DSA/06/2012 dated February 21, 2012. However, the Market Maker shall buy the entire shareholding of a shareholder in one lot, where value of such shareholding is less than the minimum contract size allowed for trading on the SME platform of BSE.

APPLICATION BY ELIGIBLE NRI’S, FPI’S, VCF’S, AIF’S REGISTERED WITH SEBI

It is to be understood that there is no reservation for Eligible NRIs, FPIs or VCF registered with SEBI. Eligible NRIs, FPIs or VCF registered with SEBI will be treated on the same basis with other categories for the purpose of Allocation

RESTRICTIONS, IF ANY ON TRANSFER AND TRANSMISSION OF EQUITY SHARES

The lock-in of the pre- issue capital of our Company as provided in “*Capital Structure*” beginning on page 68 of this Prospectus and except as provided in our Articles of Association there are no restrictions on transfer of Equity Shares. Further, there are no restrictions on the transmission of shares/debentures and on their consolidation/splitting, except as provided in the Articles of Association. For details, see “*Main Provisions of the Articles of Association*” beginning on page 285 of this Prospectus.

The above information is given for the benefit of the Applicants. The Applicants are advised to make their own enquiries about the limits applicable to them. Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated hereinabove. Our Company and the Lead Manager are not liable to inform the investors of any amendments or modifications or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to

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make their independent investigations and ensure that the number of Equity Shares Applied for do not exceed the applicable limits under laws or regulations.

NEW FINANCIAL INSTRUMENTS

As on the date of this Prospectus, there are no outstanding warrants, new financial instruments or any rights, which would entitle the shareholders of our Company, including our Promoters, to acquire or receive any Equity Shares after the Issue. Further, our Company is not issuing any new financial instruments through this Issue.

Pre-Issue Advertisement

Subject to Section 30 of the Companies Act, 2013 our Company shall, after registering the Prospectus with the RoC shall publish a pre-Issue advertisement, in the form prescribed by the SEBI (ICDR) Regulations, in one widely circulated English language national daily newspaper; one widely circulated Hindi language national daily newspaper and one regional newspaper with wide circulation where the Registered Office of our Company is situated.

Withdrawal of the Issue

Our Company in consultation with the LM, reserve the right to not to proceed with the issue after the Bid/ Issue Opening date but before the Allotment. In such an event, our Company would issue a public notice in the newspaper in which the pre-issue advertisements were published, within two days of the Bid/ Issue Closing date or such other time as may be prescribed by SEBI, providing reasons for not proceeding with the issue. The Lead Manager through, the Registrar of the issue, shall notify the SCSBs to unblock the bank accounts of the ASBA Bidders within one working day from the date of receipt of such notification. Our Company shall also inform the same to the stock exchange on which equity shares are proposed to be listed.

Notwithstanding the foregoing, this Issue is also subject to obtaining the final listing and trading approvals of the Stock Exchange, which our Company shall apply for after Allotment. If our Company withdraws the Issue after the Issue Closing Date and thereafter determines that it will proceed with an issue/issue for sale of the Equity Shares, our Company shall file a fresh Prospectus with Stock Exchange. The above information is given for the benefit of the Bidders. The Bidders are advised to make their own enquiries about the limits applicable to them. Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated hereinabove. Our Company and the Lead Manager are not liable to inform the investors of any amendments or modifications or changes in applicable laws and regulations, which may occur after the date of this Prospectus. Bidders are advised to make their independent investigations and ensure that the number of Equity Shares applied for do not exceed the applicable limits under laws and regulations.

The above information is given for the benefit of the Applicants. The Applicants are advised to make their own enquiries about the limits applicable to them. Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated hereinabove. Our Company and the Lead Manager are not liable to inform the investors of any amendments or modifications or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares Applied for do not exceed the applicable limits under laws or regulations.

ISSUE STRUCTURE

This Issue is being made in terms of Regulation 229 (1) of the Chapter IX of SEBI ICDR Regulations, as amended from time to time, whereby, our post Issue paid-up capital does not exceed ten crore rupees. The Company shall issue specified securities to the public and propose to list the same on the Small and Medium Enterprise Exchange (“SME Exchange”, in this case being the BSE SME). For further details regarding the salient features and terms of such this Issue, please see the chapters titled “*Terms of the Issue*” and “*Issue Procedure*” beginning on page 227 and 243 respectively, of this Prospectus.

ISSUE STRUCTURE

Initial Public Issue of upto 25,98,400 Equity Shares for cash at a price of Rs. 86.00 per Equity Share (including a Share Premium of Rs. 76.00 per Equity Share), aggregating up to Rs. 2,234.62 Lakhs by our Company.

The Issue comprises a reservation of upto 1,31,200 Equity Shares of face value of Rs.10/- each for subscription by the designated Market Maker (“**the Market Maker Reservation Portion**”) and Net Issue to Public of upto 24,67,200 Equity Shares of face value of Rs.10/- each (“**the Net Issue**”). The Issue and the Net Issue will constitute 33.05% and 31.38%, respectively of the post issue paid-up equity share capital of the Company. The Issue is being made through the Fixed Price Process.

Particulars	Net Issue to Public	Market Maker Reservation Portion
Number of Equity Shares available for allocation ⁽¹⁾	24,67,200 Equity Shares	1,31,200 Equity Shares
Percentage of Issue Size available for Allocation	94.95% of the Issue Size	5.05% of the Issue Size
Basis of Allotment	Proportionate subject to minimum allotment of 1,600 Equity Shares and further allotment in multiples of 1,600 Equity Shares each ⁽¹⁾ For further details please refer section explaining the Basis of Allotment in the GID.	Firm Allotment
Mode of Application	All the applicants shall make the application (Online or Physical) through the ASBA Process only (including UPI mechanism for Individual Investors using Syndicate ASBA)	
Mode of Allotment	Compulsorily in dematerialised form	
Minimum Application Size	For Other than Individual Investors: Such number of Equity Shares in multiples of 1,600 Equity Shares such that the Application Value exceeds 2 lots and the Application size exceeds Rs. 2,00,000 For Individuals Investors:	1,31,200 Equity Shares

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Particulars	Net Issue to Public	Market Maker Reservation Portion
	Such number of equity shares where application size shall be two lots per application and application size shall be above Rs. 2 lakhs, is of at least 3,200 Equity Shares.	
Maximum Application Size	For Other than Individual Investors: The maximum application size is the Net issue to public subject to limits the investor has to adhere under the relevant laws and regulations applicable. For Individuals Investors: Two lots per application of Equity Shares so that the Application size shall be above Rs. 2,00,000.	1,600 Equity Shares
Trading Lot	1,600 Equity Shares	1,600 Equity Shares. However, the Market Maker may buy odd lots if any in the market as required under the SEBI ICDR Regulations.
Terms of Payment ⁽³⁾	The entire Application Amount will be payable at the time of submission of the Application Form.	

**Since present issue is a fixed price issue, the allocation in the net offer to the public category in terms of Regulation 253 (3) of the SEBI (ICDR) Regulations, 2018 shall be made as follows:*

- (a) Minimum 50% to the individual investors who applies for minimum application size; and
(b) remaining to:

- i. individual applicants who applies for minimum application size; and
ii. other investors including corporate bodies or institutions; irrespective of the number of specified securities applied for; Provided that the unsubscribed portion in either of the categories specified in clauses (a) or (b) may be allocated to applicants in the other category.

Explanation: For the purpose of Regulation 253, sub-Regulation (3), if the category of individual investors who applies for minimum application size is entitled to more than fifty percent of the issue size on proportionate basis, the individual investors shall be allocated that higher percentage. For further information on the Allocation of Net Offer to Public, please refer to chapter titled "The Issue" on page no. 55 of this Prospectus.

This Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations. For further details, please refer chapter titled **"Issue Procedure"** beginning on page 243 of this Prospectus.

WITHDRAWAL OF THE ISSUE

The Company in consultation with the Lead Manager, reserves the right not to proceed with the Issue at any time before the Offer Opening Date, without assigning any reason thereof. Notwithstanding the foregoing, the Issue is also subject to obtaining the following:



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The final listing and trading approvals of BSE for listing of Equity Shares offered through this Offer on its SME Platform, which the Company shall apply for after Allotment and,

The final ROC approval of the Prospectus after it is filed with the ROC.

In case, the Company wishes to withdraw the Issue after Offer Opening but before allotment, the Company will give public notice giving reasons for withdrawal of Issue. The public notice will appear in two widely circulated national newspapers (One each in English and Hindi) and one in regional newspaper.

The Lead Manager, through the Registrar to the Issue, will instruct the SCSBs to unblock the ASBA Accounts within one Working Day from the day of receipt of such instruction. The notice of withdrawal will be issued in the same newspapers where the pre-Issue advertisements have appeared, and the Stock Exchange will also be informed promptly.

If our Company withdraws the Issue after the Issue Closing Date and subsequently decides to undertake a public offering of Equity Shares, our Company will file a fresh offer document with the stock exchange where the Equity Shares may be proposed to be listed.

Notwithstanding the foregoing, the Issue is subject to obtaining the following:

(i) the final listing and trading approvals of the Stock Exchange, which our Company will apply for only after Allotment; and

(ii) the final RoC registration of the Prospectus after it is filed with RoC.

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ISSUE PROCEDURE

All Applicants should review the General Information Document for Investing in Public Issues prepared and issued in accordance with the circular (SEBI/HO/CFD/DIL1/CIR/P/2020/37) dated March 17, 2020 notified by SEBI and updated pursuant to the circular (CIR/CFD/POLICYCELL/11/2015) dated November 10, 2015 as amended and modified by the circular (SEBI/HO/CFD/DIL1/CIR/P/2016/26) dated January 21, 2016, and SEBI Circular bearing number (SEBI/HO/CFD/DIL2/CIR/P/2018/22) dated February 15, 2018 and Circular (SEBI/HO/CFD/DIL2/CIR/P/2018/138) dated November 01, 2018, notified by SEBI (“General Information Document”) and SEBI Circular No. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019, included below under Section “PART B – General Information Document”, which highlights the key rules, processes and procedures applicable to public issues in general in accordance with the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957 and the ICDR Regulations. The General Information Document is available on the websites of the Stock Exchanges and the Lead Manager. Please refer to the relevant portions of the General Information Document which are applicable to this Issue. All Designated Intermediaries in relation to the Issue should ensure compliance with the SEBI circular (CIR/CFD/POLICYCELL/11/2015) dated November 10, 2015, as amended and modified by the SEBI circular (SEBI/HO/CFD/DIL1/CIR/P/2016/26) dated January 21, 2016 and SEBI circular (SEBI/HO/CFD/DIL2/CIR/P/2018/22) dated February 15, 2018 and (SEBI/HO/CFD/DIL2/CIR/P/2018/138) dated November 1, 2018, in relation to clarifications on streamlining the process of public issue of equity shares and convertibles as amended and modified by the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019 circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 June 28, 2019, circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019 and circular no. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019.

Additionally, all Applicants may refer to the General Information Document for information, in addition to what is stated herein, in relation to (i) category of Applicants eligible to participate in the Issue; (ii) maximum and minimum Application size; (iii) price discovery and allocation; (iv) payment instructions for ASBA Applicants and Individual Investors applying through the United Payments Interface channel; (v) issuance of Confirmation of Allocation Note (“CAN”) and Allotment in the Issue; (vi) general instructions (limited to instructions for completing the Application Form); (vii) Designated Date; (viii) disposal of Applications; (ix) submission of Application Form; (x) other instructions (limited to joint Applications in cases of individual, multiple Applications and instances when an Application would be rejected on technical grounds); (xi) applicable provisions of Companies Act, 2013 relating to punishment for fictitious Applications; (xii) mode of making refunds; and (xiii) interest in case of delay in Allotment or refund.

Applicants should not construe the contents of this General Information Document as legal advice and should consult their own legal counsel and other advisors in relation to the legal matters concerning the Issue. For taking an investment decision, the Applicants should rely on their own examination of the Issuer and the Issue, and should carefully read the Prospectus/ the Prospectus before investing in the Issue.

With effect from July 1, 2019, with respect to Applications by RIIs through Designated Intermediaries (other than SCSBs), the existing process of physical movement of forms from such Designated Intermediaries to SCSBs for blocking of funds has been discontinued and only the UPI Mechanism for such Applications with existing timeline of T+6 days will continue for a period of three months or launch of five main board public issues, whichever is later (“UPI Phase II”), Further pursuant to SEBI Circular SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 8, 2019 UPI Phase II was extended till March 31, 2020. Subsequently, the final reduced timeline will be made effective using the UPI Mechanism for applications by RIBs (“UPI Phase III”), as may be prescribed by SEBI.

Please note that the information stated/covered in this section may not be complete and/or accurate and as such would be subject to modification/change. Our Company and Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated in this section and the General Information Document. Our Company and Lead Manager would not be able to include any amendment, modification or change in applicable law, which may occur after the date of the Prospectus. Applicants are advised to make their independent investigations

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and ensure that their Application do not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or as specified in this Prospectus and the Prospectus.

This section applies to all the Applicants, please note that all the Applicants are required to make payment of the Full Application Amount along with the Application Form.

SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018, read with its circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, has introduced an alternate payment mechanism using Unified Payments Interface (“UPI”) and consequent reduction in timelines for listing in a phased manner. From January 1, 2019, the UPI Mechanism for Individual Investors applying through Designated Intermediaries was made effective along with the existing process and existing timeline of T+6 days. (“UPI Phase I”). The UPI Phase I was effective till June 30, 2019.

With effect from July 1, 2019, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, read with circular bearing number SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019 with respect to Bids by Individual Investors through Designated Intermediaries (other than SCSBs), the existing process of physical movement of forms from such Designated Intermediaries to SCSBs for blocking of funds has been discontinued and only the UPI Mechanism for such Bids with existing timeline of T+6 days was mandated for a period of three months or launch of five main board public issues, whichever is later (“UPI Phase II”). However, given the prevailing uncertainty due to the COVID-19 pandemic, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020, has decided to continue with the UPI Phase II till further notice. The final reduced timeline will be made effective using the UPI Mechanism for applications by Individual Investors (“UPI Phase III”), as may be prescribed by SEBI. The Issue will be undertaken pursuant to the processes and procedures under UPI Phase II, subject to any circulars, clarification or notification issued by the SEBI from time to time.

SEBI vide Circular No. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, (“UPI Streamlining Circular”) read with SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/47 dated March 31, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 and SEBI Circular No: SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 has introduced certain additional measures for streamlining the process of initial public offers and redressing investor grievances. This circular shall come into force for initial public offers opening on or after May 1, 2021, except as amended pursuant to SEBI circular SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, and the provisions of this circular are deemed to form part of this Prospectus.

Further, SEBI vide its circular no. SEBI/HO/CFD/TPD1/CIR/P/2023/140 dated August 09, 2023 has further reduced the time period for refund of applications money from four days to two days from issue closing date viz. initiation not later than 09.30 am on T+2 day (T is issue Closing Date) and completion before 2.00 pm on T+2 day for fund transfer and completion before 4.00pm on T+2 day for unblocking.

SEBI vide Circular No. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 05, 2022, which came into force for public issue opening on or after May 01, 2022 has decided that all Individual Investors applying in Public Issues where the application amount is upto Rs. 5 Lakhs shall use UPI.

Further, as per SEBI circular no SEBI/HO/CFD/DIL2/CIR/P/2022/75 dated May 30, 2022. All ASBA applications in Public Issues shall be processed only after the application money is blocked in the investor’s bank accounts. The provisions of the circular shall be for all issues opening from September 01, 2022 onwards.

In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Issue Closing Date, the Applicant shall be compensated at a uniform rate of Rs.100 per day for the entire duration of delay exceeding two Working Days from the Issue Closing Date by the intermediary responsible for causing such delay in unblocking.

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The LM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking.

Our Company and the LM do not accept any responsibility for the completeness and accuracy of the information stated in this section and the General Information Document and are not liable for any amendment, modification or change in the applicable law which may occur after the date of this Prospectus. Bidders are advised to make their independent investigations and ensure that their Bids are submitted in accordance with applicable laws and do not exceed the investment limits or maximum number of the Equity Shares that can be held by them under applicable law or as specified in this Prospectus. Further, our Company and the LM are not liable for any adverse occurrences consequent to the implementation of the UPI Mechanism for application in this Issue.

Phased implementation of Unified Payments Interface (UPI)

SEBI has issued the various ***UPI Circulars*** in relation to streamlining the process of public issue of inter alia, equity shares. Pursuant to the UPI Circulars, the UPI Mechanism has been introduced in a phased manner as a payment mechanism (in addition to mechanism of blocking funds in the account maintained with SCSBs under ASBA) for applications by Individual Investors through Designated Intermediaries with the objective to reduce the time duration from public issue closure to listing from six Working Days to up to three Working Days. Considering the time required for making necessary changes to the systems and to ensure complete and smooth transition to the UPI payment mechanism, the UPI Circulars have introduced the UPI Mechanism in three phases in the following manner:

Phase I: This phase was applicable from January 1, 2019, until March 31, 2019, or floating of five main board public issues, whichever was later. Subsequently, the timeline for implementation of Phase I was extended till June 30, 2019. Under this phase, a Individual Investor had the option to submit the ASBA Form with any of the Designated Intermediary and use his/her UPI ID for the purpose of blocking of funds. The time duration from public issue closure to listing continued to be six Working Days.

Phase II: This phase has become applicable from July 1, 2019. SEBI vide its circular no. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 8, 2019, had extended the timeline for implementation of UPI Phase II till March 31, 2020. Further, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2020 dated March 30, 2020, decided to continue Phase II of UPI with ASBA until further notice. Under this phase, submission of the ASBA Form by Individual Investors through Designated Intermediaries (other than SCSBs) to SCSBs for blocking of funds will be discontinued and will be replaced by the UPI Mechanism. However, the time duration from public issue closure to listing would continue to be six Working Days during this phase.

Phase III: This phase has become applicable on a voluntary basis for all issues opening on or after September 1, 2023 and on a mandatory basis for all issues opening on or after December 1, 2023, vide SEBI circular bearing number SEBI/HO/CFD/TPD1/CIR/P/2023/140 dated August 9, 2023 ("T+3 Notification"). In this phase, the time duration from public issue closure to listing has been reduced to three Working Days. The Offer shall be undertaken pursuant to the processes and procedures as notified in the T+3 Notification as applicable, subject to any circulars, clarification or notification issued by the SEBI from time to time, including any circular, clarification or notification which may be issued by SEBI.

For further details, refer to the General Information Document available on the websites of the Stock Exchanges and the Managers.

The Issue is being made under Phase III of the UPI (on a mandatory basis).

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All SCSBs offering facility of making application in public issues shall also provide facility to make application using the UPI Mechanism. The Issuers are to appoint one of the SCSBs as a sponsor bank to act as a conduit between the Stock Exchanges and NPCI in order to facilitate collection of requests and / or payment instructions of the Individual Applicants into the UPI mechanism.

Individual investors bidding under the Non-Institutional Portion bidding for more than Rs. 200,000 and up to Rs. 500,000, using the UPI Mechanism, shall provide their UPI ID in the Bid-cum-Application Form for Bidding through Syndicate, sub syndicate members, Registered Brokers, RTAs or CDPs, or online using the facility of linked online trading, demat and bank account (3 in 1 type accounts), provided by certain brokers.

Pursuant to the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI circular no. SEBI/HO/CFD/TPD1/CIR/P/2023/140 dated August 9, 2023 (“UPI Streamlining Circular”), SEBI has set out specific requirements for redressal of investor grievances for applications that have been made through the UPI Mechanism. The requirements of the UPI Streamlining Circular include, appointment of a nodal officer by the SCSB and submission of their details to SEBI, the requirement for SCSBs to send SMS alerts for the blocking and unblocking of UPI mandates, the requirement for the Registrar to submit details of cancelled, withdrawn or deleted applications, and the requirement for the bank accounts of unsuccessful Bidders to be unblocked no later than one Working Day from the date on which the Basis of Allotment is finalised. Failure to unblock the accounts within the timeline would result in the SCSBs being penalised under the relevant securities law. Further, in terms of the UPI Circulars, the payment of processing fees to the SCSBs shall be undertaken pursuant to an application made by the SCSBs to the Lead Manager, and such application shall be made only after (i) unblocking of application amounts for each application received by the SCSB has been fully completed, and (ii) applicable compensation relating to investor complaints has been paid by the SCSB.

For further details, refer to the General Information Document available on the websites of the Stock Exchanges and the Lead Manager. Additionally, if there is any delay in the redressal of investors’ complaints, the relevant SCSB as well as the Lead Manager will be required to compensate the concerned investor.

FIXED PRICE ISSUE PROCEDURE

The Issue is being made in compliance with the provisions of Chapter IX of the SEBI ICDR Regulations, and through the Fixed Price Process wherein 50% of the Net Issue to Public is being offered to the Individual Applicants who applies for minimum application size and the balance is being offered to Other Investors including QIBs and Non-Institutional Applicants. However, in case of under-subscription in either category, unsubscribed portion shall be allocated to investors in other category subject to valid Applications being received from them at the Issue Price.

Subject to the valid Applications being received at the Issue Price, allotment to all categories in the Net Issue, shall be made on a proportionate basis, except for the Individual Investors Category where Allotment to each Individual Applicants shall not be less than the minimum lot, subject to availability of Equity Shares in Individual Investors Category, and the remaining available Equity Shares, if any, shall be allotted on a proportionate basis. Under subscription, if any, in any category, would be allowed to be met with spill over from any other category or a combination of categories at the discretion of our Company in consultation with the Lead Manager and the Stock Exchange.

The Equity Shares on Allotment shall be traded only in the dematerialised segment of the Stock Exchanges. Investors should note that the Equity Shares will be Allotted to all successful Applicants



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only in dematerialised form. It is mandatory to furnish the details of Applicant's depository account along with Application Form. The Application Forms which do not have the details of the Applicants' depository account, including the DP ID Numbers and the beneficiary account number shall be treated as incomplete and rejected. Application Forms which do not have the details of the Applicants' PAN, (other than Applications made on behalf of the Central and the State Governments, residents of the state of Sikkim and official appointed by the courts) shall be treated as incomplete and are liable to be rejected. Applicants will not have the option of being Allotted Equity Shares in physical form.

Availability of Prospectus and Application Forms

Copies of Application Forms and Abridged Prospectus will be available at the office of the Lead Manager, the Designated Intermediaries and at our Registered Office of our Company. In addition, an electronic copy of the Application Forms and Abridged Prospectus will also be available for download on the website of the Company, Lead Manager and Stock Exchange i.e. BSE SME (www.bseindia.com), the SCSBs, the Registered Brokers, the RTAs and the CDPs at least one day prior to the Issue Opening Date.

All Bidders (other than Anchor Investors) shall mandatorily participate in the Issue only through the ASBA process. The Individual Investors can additionally Bid through the UPI Mechanism.

All ASBA Bidders must provide either, (i) bank account details and authorizations to block funds in the ASBA Form; or (ii) the UPI ID (in case of Individual Investors), as applicable, in the relevant space provided in the ASBA Form and the ASBA Forms that do not contain such details will be rejected. Applications made by the Individual Investors using third party bank account or using third party linked bank account UPI ID are liable for rejection. Individual Investors bidding using the UPI Mechanism must provide the valid UPI ID in the relevant space provided in the Application Form and the Application Form that does not contain the UPI ID are liable to be rejected.

Applicants shall ensure that the Applications are made on Application Forms bearing the stamp of a member of the Designated Intermediary, submitted at the Collection centers only (except in case of electronic Application Forms) and the Application Forms not bearing such specified stamp are liable to be rejected. Individual investors who applies for minimum application size using UPI mechanism, may submit their ASBA Forms with Syndicate Members, Registered Brokers, RTA or Depository Participants. ASBA Applicants are also required to ensure that the ASBA Account has sufficient credit balance as an amount equivalent to the full Application Amount which can be blocked by the SCSB.

The prescribed color of the Application Form for various categories applying in this issue is as follows:

Category	Color
Resident Indians and Eligible NRIs applying on a non-repatriation basis (ASBA)*	White*
Non-Residents and Eligible NRIs applying on a repatriation basis (ASBA)**	Blue*

* Excluding electronic Application Form.

** Application forms will also be available on the website of the BSE SME (www.bseindia.com). Same Application Form applies to all ASBA Applicants/ Individual Applicants applying through UPI mechanism, irrespective of whether they are submitted to the SCSBs, to the Registered Brokers, to Registrars to an Issue and Share Transfer Agents, Depository Participants or to the Syndicate (in Specified Cities).

In case of ASBA Forms, Designated Intermediaries shall upload the relevant bid details in the electronic bidding system of the Stock Exchanges.



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Subsequently, for ASBA Forms (other than Individual Investors using UPI Mechanism), Designated Intermediaries (other than SCSBs) shall submit / deliver the ASBA Forms to the respective SCSB where the Bidder has an ASBA bank account and shall not submit it to any non-SCSB bank or any Escrow Collection Bank. Stock Exchanges shall validate the electronic bids with the records of the CDP for DP ID/Client ID and PAN, on a real time basis and bring inconsistencies to the notice of the relevant Designated Intermediaries, for rectification and re-submission within the time specified by Stock Exchanges. Stock Exchanges shall allow modification of either DP ID/Client ID or PAN ID, bank code and location code in the Bid details already uploaded.

For Individual Investors using UPI Mechanism, the Stock Exchanges shall share the Bid details (including UPI ID) with the Sponsor Bank on a continuous basis through API integration to enable the Sponsor Bank to initiate UPI Mandate Request to Individual investors who applies for minimum application size for blocking of funds. The Sponsor Bank shall initiate request for blocking of funds through NPCI to Individual investors who applies for minimum application size, who shall accept the UPI Mandate Request for blocking of funds on their respective mobile applications associated with UPI ID linked bank account. The NPCI shall maintain an audit trail for every Bid entered in the Stock Exchanges bidding platform, and the liability to compensate Individual Investors (Bidding through UPI Mechanism) in case of failed transactions shall be with the concerned entity (i.e., the Sponsor Bank, NPCI or the issuer bank) at whose end the lifecycle of the transaction has come to a halt. The NPCI shall share the audit trail of all disputed transactions/ investor complaints to the Sponsor Banks and the issuer bank. The Sponsor Banks and the Bankers to the Issue shall provide the audit trail to the Lead Manager for analyzing the same and fixing liability.

The Sponsor Bank will undertake a reconciliation of Bid responses received from Stock Exchanges and sent to NPCI and will also ensure that all the responses received from NPCI are sent to the Stock Exchanges platform with detailed error code and description, if any. Further, the Sponsor Bank will undertake reconciliation of all Bid requests and responses throughout their lifecycle on daily basis and share reports with the Lead Manager in the format and within the timelines as specified under the UPI Circulars. Sponsor Bank and issuer banks shall download UPI settlement files and raw data files from the NPCI portal after every settlement cycle and do a three-way reconciliation with UPI switch data, CBS data and UPI raw data. NPCI is to coordinate with issuer banks and Sponsor Banks on a continuous basis.

Applicants shall only use the specified Application Form for the purpose of making an Application in terms of this Prospectus. The Application Form shall contain information about the Applicant and the price and the number of Equity Shares that the Applicants wish to apply for. Application Forms downloaded and printed from the websites of the Stock Exchange shall bear a system generated unique application number. Applicants are required to ensure that the ASBA Account has sufficient credit balance as an amount equivalent to the full Application Amount can be blocked by the SCSB or Sponsor Bank at the time of submitting the Application. An Investor, intending to subscribe to this Issue, shall submit a completed application form to any of the following Intermediaries (*Collectively called "Designated Intermediaries"*).

- (i) an SCSB, with whom the bank account to be blocked, is maintained.
- (ii) a syndicate member (or sub-syndicate member),
- (iii) a stock broker registered with a recognized stock exchange (and whose name is mentioned on the website of the stock exchange as eligible for this activity) ("broker"),
- (iv) a depository participant ("DP") (and whose name is mentioned on the website of the stock exchange as eligible for this activity),

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(v) a registrar to an issue and share transfer agent ('RTA') (and whose name is mentioned on the website of the stock exchange as eligible for this activity),

Individual investors submitting application with any of the entities at (ii) to (v) above (hereinafter referred as 'Intermediaries'), and intending to use UPI, shall also enter their UPI ID in the application form.

The aforesaid intermediaries shall, at the time of receipt of application, give an acknowledgement to investor, by giving the counter foil or specifying the application number to the investor, as a proof of having accepted the application form, in physical or electronic mode, respectively.

The upload of the details in the electronic bidding system of stock exchange will be done by:

For applications submitted by investors to SCSBs:	After accepting the form, SCSB shall capture and upload the relevant details in the electronic bidding system as specified by the stock exchange(s) and may begin blocking the funds available in the bank account linked bank account details specified in the form, to the extent of the application money specified.
For applications submitted by investors to intermediaries other than SCSBs without UPI for payment:	After accepting the application form, respective intermediary shall capture and upload the relevant details in the electronic bidding system as specified by the stock exchange(s). Post uploading, they shall forward a schedule as per prescribed format along with the application forms to the designated branches of the respective SCSBs for blocking of the funds within one day of the closure of Issue.
For applications submitted by investors to intermediaries other than SCSBs with use of UPI for payment	After accepting the application form, respective intermediary shall capture and upload the relevant details, including UPI ID, in the electronic system of stock exchange(s). Stock Exchange shall share application details including the UPI ID with Sponsor Bank on a continuous basis, to enable Sponsor Bank to initiate mandate request on investors for blocking of funds. Sponsor Bank shall initiate request for blocking of funds through NPCI to investor. Investor to accept mandate request for blocking of funds, on his / her mobile application, associated with UPI ID linked bank account.

Stock exchange(s) shall validate the electronic details with depository's records for DP ID/Client ID and PAN, on a real time basis and bring the inconsistencies to the notice of intermediaries concerned, for rectification and re-submission within the time specified by stock exchange.

Stock exchange(s) shall allow modification of selected fields viz. DP ID/Client ID, Bank code and Location code, in the application details already uploaded.

For ASBA Applicants using UPI mechanism, the Stock Exchange shall share the application details (including UPI ID) with Sponsor Bank on a continuous basis to enable the Sponsor Bank to initiate UPI Mandate Request to ASBA applicants for blocking of funds. The Sponsor Bank shall initiate request for blocking of funds through NPCI to RIBs, who shall accept the UPI Mandate Request for blocking of funds on their respective mobile applications associated with UPI ID linked bank account. The NPCI shall maintain an audit trail for every bid entered in the Stock Exchanges bidding platform, and the liability to compensate ASBA applicants (using the UPI Mechanism) in case of failed transactions shall be with the concerned entity (i.e., the Sponsor Bank, NPCI or the Bankers to the Issue) at whose end the lifecycle of the

transaction has come to a halt. The NPCI shall share the audit trail of all disputed transactions/ investor complaints to the Sponsor Banks and the Bankers to the Issue. The Lead Manager shall also be required to obtain the audit trail from the Sponsor Banks and the Bankers to the Issue for analyzing the same and fixing liability. For ensuring timely information to investors, SCSBs shall send SMS alerts for mandate block and unblock including details specified in SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/24180/1/M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022.

WHO CAN APPLY?

Each Applicant should check whether it is eligible to apply under applicable law.

Furthermore, certain categories of Applicants, such as NRIs, FPIs and FVCIs may not be allowed to apply in the Issue or to hold Equity Shares, in excess of certain limits specified under applicable law. Applicants are requested to refer to the Application Form and GID for more details.

Subject to the above, an illustrative list of Applicants is as follows:

- I. Indian nationals' resident in India who are competent to contract under the Indian Contract Act, 1872, in single or joint names (not more than three);
- II. Applications belonging to an account for the benefit of a minor (under guardianship);
- III. Hindu Undivided Families or HUFs, in the individual name of the Karta. The Applicant should specify that the Application is being made in the name of the HUF in the Application Form as follows: "Name of sole or first Applicant: XYZ Hindu Undivided Family applying through XYZ, where XYZ is the name of the Karta". Application by HUFs will be considered at par with Applications from individuals;
- IV. Companies, corporate bodies, and societies registered under applicable law in India and authorized to invest in equity shares;
- V. QIBs;
- VI. NRIs on a repatriation basis or on a non-repatriation basis subject to applicable law;
- VII. Qualified Foreign Investors subject to applicable law;
- VIII. Indian Financial Institutions, regional rural banks, co-operative banks (subject to RBI regulations and the SEBI (ICDR) Regulations and other laws, as applicable);
- IX. Trusts/ societies registered under the Societies Registration Act, 1860, or under any other law relating to trusts/ societies and who are authorized under the irrelative constitutions to hold and invest in equity shares;
- X. Limited liability partnerships registered under the Limited Liability Partnership Act, 2008;
- XI. Insurance companies registered with IRDAI;
- XII. Mutual Funds registered with SEBI;
- XIII. FPIs other than Category III Foreign Portfolio Investor;



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- XIV. Category III Foreign Portfolio Investors, which are foreign corporates or foreign individuals only under the Other Investors Category;
- XV. Scientific and/ or industrial research organizations authorized in India to invest in the Equity Shares; and
- XVI. Multilateral and bilateral development financial institution;
- XVII. Nominated Investor and Market Maker;
- XVIII. Any other person eligible to apply in this Issue, under the laws, rules, regulations, guidelines and policies applicable to them.

Applications should not be made by:

- I. Minors (except through their Guardians)
- II. Partnership firms or their nominations
- III. Foreign Nationals (except NRIs)
- IV. Overseas Corporate Bodies

As per the existing regulations, OCBs are not eligible to participate in this Issue. The RBI has however clarified in its circular, A.P. (DIR Series) Circular No. 44, dated December 8, 2003 that OCBs which are incorporated and are not under the adverse notice of the RBI are permitted to undertake fresh investments as incorporated non-resident entities in terms of Regulation 5(1) of RBI Notification No.20/2000-RB dated May 3, 2000 under FDI Scheme with the prior approval of Government if the investment is through Government Route and with the prior approval of RBI if the investment is through Automatic Route on case by case basis. OCBs may invest in this Issue provided it obtains a prior approval from the RBI. On submission of such approval along with the Application Form, the OCB shall be eligible to be considered for share allocation.

The Equity Shares have not been and will not be registered under the U.S. Securities Act, 1933 (the “U.S. Securities Act”) or the securities laws of any state of the United States and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Equity Shares are being issued and sold only outside the United States in offshore transactions in reliance on Regulation S under the U.S. Securities Act and the applicable laws of the jurisdiction where those offers, and sales occur.

The Equity Shares have not been and will not be registered, listed, or otherwise qualified in any other jurisdiction outside India and may not be issued or sold, and Applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

MAXIMUM AND MINIMUM APPLICATION SIZE:

For Individual Applicants:

The Application must be for a minimum of 2 lots and in multiples of 2 lots thereafter, so as to ensure that the Application Price payable by the Applicant exceed Rs.2,00,000. In case of revision of Applications, the Individual investors have to ensure that the Application Price is above Rs. 2,00,000. As the application price payable by the Individual Investors should be above Rs. 2,00,000, they can make Application of 3,200 Equity Shares.



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For Other than Individual Investors (Non-Institutional Applicants and QIBs):

The Application must be for a minimum of such number of Equity Shares in multiples of 1,600 Equity Shares such that the Bid size exceeds 2 lots. An application cannot be submitted for more than the Net Issue Size. However, the maximum Application by a QIB investor should not exceed the investment limits prescribed for them by applicable laws. Under existing SEBI Regulations, a QIB Applicant cannot withdraw its Application after the Issue Closing Date and is required to pay 100% QIB Margin upon submission of Application

The identity of QIBs applying in the Net Issue shall not be made public during the Issue Period.

In case of revision in Applications, the Non-Institutional Bidders, who are individuals, have to ensure upward revision and that the Application is for more than two lots for being considered for allocation in the Non-Institutional Portion.

Applicants are advised to ensure that any single Application from them does not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in this Prospectus.

Applicants are advised to ensure that any single Application from them does not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in this Prospectus.

The above information is given for the benefit of the Applicants. The Company and the LM are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of the Prospectus. Applicants are advised to ensure that any single Application from them does not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in this Prospectus.

Minimum Bid Lot: Two Lots per application.

Applicants are advised to ensure that any single Application from them does not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in this Prospectus.

The above information is given for the benefit of the Applicants. The Company and the LM are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares applied for do not exceed the applicable limits under laws or regulations

BASIS OF ALLOTMENT

Allotment will be made in consultation with BSE (the Designated Stock Exchange). In the event of oversubscription, the Allotment will be made on a proportionate basis in marketable lots as set forth here:

(a) The total number of Equity Shares to be allocated to each category as a whole shall be arrived at on a proportionate basis, i.e., the total number of Equity Shares applied for in that category multiplied by the inverse of the over subscription ratio (number of Applicants in the category multiplied by the number of Equity Shares applied for).

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(b) The number of Equity Shares to be allocated to the successful Applicants will be arrived at on a proportionate basis in marketable lots (i.e. total number of Equity Shares applied for into the inverse of the over subscription ratio).

(c) For Applications where the proportionate allotment works out to less than 1,600 Equity Shares the Allotment will be made as follows:

- Each successful applicant shall be allotted 1,600 Equity Shares; and
- The successful Applicants out of the total Applicants for that category shall be determined by the draw of lots in such a manner that the total number of Equity Shares allotted in that category is equal to the number of Equity Shares worked out as per (2) above.

(d) If the proportionate allotment to an Applicant works out to a number that is not a multiple of 1,600 Equity Shares, the Applicant would be allotted Equity Shares by rounding off to the lower nearest multiple of 1,600 Equity Shares.

(e) If the Equity Shares allocated on a proportionate basis to any category is more than the Equity Shares allotted to the Applicants in that category, the balance available Equity Shares for allocation shall be first adjusted against any category, where the allotted Equity Shares are not sufficient for proportionate allotment to the successful Applicants in that category, the balance Equity Shares, if any, remaining after such adjustment will be added to the category comprising of Applicants applying for the minimum number of Equity Shares.

(f) Since the Offer is a fixed price issue, the allocation in the Net Offer to the public category in terms of Regulation 253 (3) of the SEBI ICDR Regulations shall be made as follows;

(a) Minimum 50% to the individual investors who applies for minimum application size; and

(b) remaining to:

i. individual applicants who applies for minimum application size; and

ii. other investors including corporate bodies or institutions; irrespective of the number of specified securities applied for; Provided that the unsubscribed portion in either of the categories specified in clauses (a) or (b) may be allocated to applicants in the other category.

Explanation: For the purpose of Regulation 253, sub-Regulation (3), if the category of individual investors who applies for minimum application size is entitled to more than fifty percent of the issue size on proportionate basis, the individual investors shall be allocated that higher percentage. For further information on the Allocation of Net Offer to Public, please refer to chapter titled “The Issue” on page no. 55 of this Prospectus.

Please note that the Allotment to each Individual Investor shall not be less than the minimum application lot, subject to availability of Equity Shares in the Individual investor’s portion. The remaining available Equity Shares, if any in the Individual investor’s portion shall be allotted on a proportionate basis to Individual Investors in the prescribed manner.

Individual Investors who applies for minimum application size means an investor who applies for shares constituting 2 Bid Lots of value, in the aggregate, exceeding Rs. 2,00,000/-. Investors may note that in case of over subscription, allotment shall be on proportionate basis and will be finalized in consultation with BSE SME.



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No Individual Investor will be Allotted less than the minimum Bid Lot subject to availability of shares in Individual Investor Category and the remaining available shares, if any will be Allotted on a proportionate basis. The Offer is 100% underwritten.

Flow of Events from the Closure of Application Period (T Day) till Allotment:

- (a) On T Day, RTA to validate the electronic bid details with the depository records and also reconcile the final certificates received from the Sponsor Bank for UPI process and the SCSBs for ASBA process with the electronic bid details
- (b) RTA identifies cases with mismatch of account number as per bid file / FC and as per Applicant's bank account linked to depository demat account and seek clarification from SCSB to identify the Applications with third party account for rejection.
- (c) Third party confirmation of Applications to be completed by SCSBs on T+1 day.
- (d) RTA prepares the list of final rejections and circulate the rejections list with LM/ Company for their review/ comments.
- (e) Post rejection, the RTA submits the Basis of Allotment with the BSE.
- (f) The DSE, post verification approves the basis and generates drawl of lots wherever applicable, through a random number generation software.
- (g) The RTA uploads the drawal numbers in their system and generates the final list of Allotees as per process mentioned below.

Process for Generating List of Allotees:

- (a) Instruction is given by RTA in their software system to reverse category wise all the Application numbers in the ascending order and generate the bucket /batch as per the allotment ratio. For example, if the Application number is 78654321 then system reverses it to 12345687 and if the ratio of allottees to Applicants in a category is 2:7 then the system will create lots of 7. If the drawl of lots provided by BSE is 3 and 5 then the system will pick every 3rd and 5th Application in each of the lot of the category and these Applications will be allotted the shares in that category.
- (b) In categories where there is proportionate allotment, the Registrar will prepare the proportionate working based on the oversubscription times.
- (c) In categories where there is under-subscription, the Registrar will do full Allotment for all valid Applications.
- (d) On the basis of the above, the RTA will work out the Allotees, partial allottees and non-allottees, prepare the fund transfer letters and advice the SCSBs to debit or unblock the respective accounts.

Basis of Allotment in the Event of Under Subscription

In the event of under subscription in the Offer, the obligations of the Underwriters shall get triggered in terms of the Underwriting Agreement. The minimum subscription of 100% of the Offer size shall be achieved before our Company proceeds to get the Basis of Allotment approved by BSE SME.

BSE SME in addition to Lead Manager and Registrar to the Offer shall be responsible to ensure that the basis of allotment is finalized in a fair and proper manner in accordance with the SEBI ICDR Regulations.

PARTICIPATION BY ASSOCIATES /AFFILIATES OF THE LEAD MANAGER AND THE SYNDICATE MEMBERS

Except for the Underwriting and Market Making Obligation, the Lead Manager, Market Maker, and the Underwriter, if any shall not be entitled to subscribe to this Issue in any manner. However, associates/affiliates of the Lead Manager and Syndicate Members, if any may subscribe for Equity Shares in the Issue, either in the QIB Category or in the Non- Institutional Category as may be applicable to the Applicants, where the allocation is on a proportionate basis and such subscription may be on their own account or on behalf of their clients.

OPTION TO SUBSCRIBE IN THE ISSUE

- (a) As per Section 29 (1) of the Companies Act, 2013, allotment of Equity Shares shall be dematerialized form only. Investors will not have the option of getting of specified securities in physical form.
- (b) The Equity Shares, on Allotment, shall be traded on stock exchange in demat segment only.
- (c) A single application from any investor shall not exceed the investment limit/ minimum number of specified securities that can be held by him/her/ it under the relevant regulations/ statutory guidelines and applicable laws.

INFORMATION FOR THE APPLICANTS

- 1) Our Company will file the Prospectus with the RoC at least 3 (three) days before the Issue Opening Date.
- 2) Our Company shall, after registering the Prospectus with the RoC, make a pre-issue advertisement, in the form prescribed under the ICDR Regulations, in English and Hindi national newspapers and one regional newspaper with wide circulation. In the pre-issue advertisement, our Company and the Lead Manager shall advertise the Issue Opening Date, the Issue Closing Date. This advertisement shall be in the prescribed format as per ICDR Regulations.
- 3) Copies of the Application Form and the abridged Prospectus will be available at the offices of the Lead Manager, the Designated Intermediaries, and Registered Office of our Company. An electronic copy of the Application Form will also be available for download on the websites of the Stock Exchange.
- 4) Any applicant who would like to obtain the Prospectus and/ or the Application Form can obtain the same from our Registered Office.
- 5) Applicants who are interested in subscribing for the Equity Shares should approach the Designated Intermediaries to register their applications.
- 6) Applications made in the Name of Minors and/or their nominees shall not be accepted.
- 7) The Application Form can be submitted either in physical or electronic mode, to the SCSBs with whom the ASBA Account is maintained or UPI ID linked account is maintained in case of individual investor, or other Designated Intermediaries (Other than SCSBs). SCSBs may provide the electronic mode of collecting either through an internet enabled collecting and banking facility or such other secured, electronically enabled mechanism for applying and blocking funds in the ASBA Account or alternatively, the Individual Applicants wishing to apply through UPI Channel, may provide the UPI ID and validate the blocking of the funds and the Application Forms that do not contain such details are liable to be rejected.

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- 8) Applicants applying directly through the SCSBs should ensure that the Application Form is submitted to a Designated Branch of SCSB, where the ASBA Account is maintained or UPI ID linked account is maintained in case of individual investor. Applications submitted directly to the SCSBs or other Designated Intermediaries (Other than SCSBs), the relevant SCSB shall block an amount in the ASBA Account equal to the Application Amount specified in the Application Form, before entering the ASBA application into the electronic system.
- 9) Except for applications by or on behalf of the Central or State Government and the Officials appointed by the courts and by investors residing in the State of Sikkim, the Applicants, or in the case of application in joint names, the first Applicant (the first name under which the beneficiary account or UPI linked account number is held), should mention his/her PAN allotted under the Income Tax Act. In accordance with the SEBI Regulations, the PAN would be the sole identification number for participating transacting in the securities market, irrespective of the amount of transaction. Any Application Form without PAN is liable to be rejected. The demat accounts of Applicants for whom PAN details have not been verified, excluding persons resident in the State of Sikkim or persons who may be exempted from specifying their PAN for transacting in the securities market, shall be “suspended for credit” and no credit of Equity Shares pursuant to the Issue will be made into the accounts of such Applicants.
- 10) The Applicants may note that in case the PAN, the DP ID and Client ID mentioned in the Application Form and entered into the electronic collecting system of the Stock Exchange Designated Intermediaries do not match with PAN, the DP ID and Client ID available in the Depository database, the Application Form is liable to be rejected.

Applicants are advised to ensure that any single Application form does not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in the Prospectus.

APPLICATION BY MUTUAL FUNDS

As per the current regulations, the following restrictions are applicable for investments by Mutual fund:

No mutual fund scheme shall invest more than 10% of its net asset value in the Equity Shares or equity related instruments of any Company provided that the limit of 10% shall not be applicable for investments in index funds or sector or industry specific funds. No mutual fund under all its schemes should own more than 10% of any Company's paid-up share capital carrying voting rights.

With respect to Applications by Mutual Funds, a certified copy of their SEBI registration certificate must be lodged with the Application Form. Failing this, our Company reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason thereof.

In case of a Mutual Fund, a separate Application can be made in respect of each scheme of the Mutual Fund registered with SEBI and such Applications in respect of more than one scheme of the Mutual Fund will not be treated as multiple Applications provided that the Applications clearly indicate the scheme concerned for which the Application has been made.

The Application made by Asset Management Companies or custodians of Mutual Funds shall specifically state the names of the concerned schemes for which the Applications are made.



APPLICATIONS BY ELIGIBLE NRIS

Only Applications accompanied by payment in Indian Rupees or freely convertible foreign exchange will be considered for Allotment. Eligible NRIs intending to make payment through freely convertible foreign exchange and Applying on a repatriation basis could make payments through the ASBA process only by blocking the funds for the amount payable on application in their NRE Account or FCNR Accounts, maintained with banks authorized by the RBI to deal in foreign exchange.

Eligible NRIs applying on a repatriation basis are advised to use the Application Form meant for Non-Residents, accompanied by a bank certificate confirming that the payment has been made by blocking the relevant funds in their NRE or FCNR account, as the case may be. Payment for Application by non-resident Applicants applying on a repatriation basis will not be accepted out of NRO accounts for the full Application amount, at the time of submission of the Application Form.

Eligible NRIs applying on non-repatriation basis are advised to use the Application Form for residents (white in color). Eligible NRIs applying on a repatriation basis are advised to use the Application Form meant for Non-Residents (blue in color).

APPLICATIONS BY HUF

Application by Hindu Undivided Families or HUFs should be in the individual name of the Karta. The Applicant should specify that the Application is being made in the name of the HUF in the Application Form as follows: “Name of sole or first Applicant: XYZ Hindu Undivided Family applying through XYZ, where XYZ is the name of the Karta”. Application by HUFs will be considered at par with Applications by individuals.

APPLICATIONS BY FPI'S

In terms of the SEBI FPI Regulations, the issue of Equity Shares to a single FPI or an investor group (which means the same set of ultimate beneficial owner(s) investing through multiple entities) is not permitted to exceed 10% of our post-Issue Equity Share capital. Further, in terms of the FEMA Regulations, the total holding by each FPI shall be below 10% of the total paid-up Equity Share capital of our Company and the total holdings of all FPIs put together shall not exceed 24% of the paid-up Equity Share capital of our Company. The aggregate limit of 24% may be increased up to the sectoral cap by way of a resolution passed by the Board of Directors followed by a special resolution passed by the Shareholders of our Company and subject to prior intimation to the RBI.

In case the total holding of an FPI increases beyond 10% of the total paid-up Equity Share capital of our Company, on a fully diluted basis or 10% or more of the paid-up value of any series of debentures or preference shares or share warrants issued that may be issued by our Company, the total investment made by the FPI will be re-classified as FDI subject to the conditions as specified by SEBI and the RBI in this regard and our Company and the investor will be required to comply with applicable reporting requirements.

FPIs are permitted to participate in the Issue subject to compliance with conditions and restrictions which may be specified by the Government from time to time.

Subject to compliance with all applicable Indian laws, rules, regulations, guidelines and approvals in terms of Regulation 22 of the SEBI FPI Regulations, an FPI, other than Category III foreign portfolio and unregulated broad based funds, which are classified as Category II foreign portfolio investor by virtue of their investment manager being appropriately regulated, may issue or otherwise deal in offshore derivative instruments (as defined under the SEBI FPI Regulations as any instrument, by whatever name

called, which is issued overseas by a FPI against securities held by it that are listed or proposed to be listed on any recognized stock exchange in India, as its underlying) directly or indirectly, only in the event (i) such offshore derivative instruments are issued only to persons who are regulated by an appropriate regulatory authority; and (ii) such offshore derivative instruments are issued after compliance with 'know your client' norms. An FPI is also required to ensure that no further issue or transfer of any offshore derivative instrument is made by or on behalf of it to any persons that are not regulated by an appropriate foreign regulatory authority. In case of Applications made by FPIs, a verified true copy of the certificate of registration issued by the designated depository participant under the FPI Regulations is required to be attached along with the Application form, failing which our Company reserves the right to reject the Application without assigning any reasons thereof.

APPLICATIONS BY BANKING COMPANIES

In case of Applications made by banking companies registered with the RBI, certified copies of: (i) the certificate of registration issued by the RBI, and (ii) the approval of such banking company's investment committee are required to be attached to the Application Form, failing which our Company reserves the right to reject any Application by a banking company without assigning any reason therefor.

The investment limit for banking companies in non-financial services companies as per the Banking Regulation Act, 1949, as amended (the "Banking Regulation Act"), and the Reserve Bank of India (Financial Services provided by Banks) Directions, 2016, is 10% of the paid-up share capital of the investee company, not being its subsidiary engaged in non- financial services, or 10% of the bank's own paid-up share capital and reserves, whichever is lower. However, a banking company would be permitted to invest in excess of 10% but not exceeding 30% of the paid-up share capital of such investee company if (i) the investee company is engaged in non-financial activities permitted for banks in terms of Section 6(1) of the Banking Regulation Act, or (ii) the additional acquisition is through restructuring of debt/corporate debt restructuring/strategic debt restructuring, or to protect the bank's interest on loans/investments made to a company. The bank is required to submit a time bound action plan for disposal of such shares within a specified period to the RBI. A banking company would require a prior approval of the RBI to make (i) investment in a subsidiary and a financial services company that is not a subsidiary (with certain exceptions prescribed), and (ii) investment in a non-financial services company in excess of 10% of such investee company's paid-up share capital as stated in 5(a)(v)(c)(i) of the Reserve Bank of India (Financial Services provided by Banks) Directions, 2016.

APPLICATION BY ELIGIBLE EMPLOYEES

The Application must be for a minimum of 3,200 Equity Shares and in multiples of 1,600 Equity Shares thereafter so as to ensure that the Application Amount payable by the Eligible Employee does not exceed Rs.500,000 (net of employee discount, if any). However, the initial allocation to an Eligible Employee in the Employee Reservation Portion shall not exceed Rs.200,000 (net of employee discount, if any). Allotment in the Employee Reservation Portion will be as detailed in the section "Issue Structure" beginning on page no 241 of this Prospectus.

However, Allotments to Eligible Employees in excess of Rs.200,000 (net of employee discount, if any) shall be considered on a proportionate basis, in the event of undersubscription in the Employee Reservation Portion, subject to the total Allotment to an Eligible Employee not exceeding Rs.500,000 (net of employee discount, if any). Subsequent undersubscription, if any, in the Employee Reservation Portion shall be added back to the Net Offer.

Applications under the Employee Reservation Portion by Eligible Employees shall be:



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1. Made only in the prescribed Application Form or Revision Form.
2. Only Eligible Employees (excluding such other persons not eligible under applicable laws, rules, regulations and guidelines) would be eligible to apply in this Offer under the Employee Reservation Portion.
3. In case of joint Application, the sole/ first Applicant shall be the Eligible Employee.
4. Only those Applications, which are received at or above the Offer Price, would be considered for allocation under this portion.
5. The Application must be for a minimum of 3,200 Equity Shares and in multiples of 1,600 Equity Shares thereafter so as to ensure that the Application Amount payable by the Eligible Employee subject to a maximum Application Amount of Rs.500,000. However, a Application by an Eligible Employee in the Employee Reservation Portion will be considered for allocation in the first instance, for an Application amounting up to Rs.200,000 (net of Employee Discount, if any). In the event of any under-subscription in the Employee Reservation Portion, the unsubscribed portion will be available for allocation and Allotment, proportionately to all Eligible Employees, who have bid in excess of Rs.200,000 (net of Employee Discount, if any), provided however that the maximum Bid in this category by an Eligible Employee cannot exceed Rs.500,000 (net of Employee Discount, if any).
6. Applications by Eligible Employees in the Employee Reservation Portion and in the Net Offer portion shall not be treated as multiple Application. Our Company reserves the right to reject, in its absolute discretion, all or any multiple Application in any or all categories.
7. Under-subscription, if any, in the Employee Reservation Portion will be added back to the Net Offer.
8. As per the 5th April, 2022 circular SEBI/HO/CFD/DIL2/CIR/P/2022/45, Eligible Employees bidding in the Employee Reservation Portion can Bid through the UPI mechanism.

In the event of under-subscription in the Employee Reservation Portion, the unsubscribed portion will be available for allocation and Allotment, proportionately to all Eligible Employees who have applied in excess of Rs.200,000, subject to the maximum value of Allotment made to such Eligible Employee not exceeding Rs.500,000.

For the method of proportionate basis of Allotment, see chapter titled “Issue Procedure” beginning on page no 243 of the Prospectus

APPLICATIONS BY SCSB'S

SCSBs participating in the Issue are required to comply with the terms of the SEBI circulars dated September 13, 2012, and January 2, 2013. Such SCSBs are required to ensure that for making applications on their own account using ASBA, they should have a separate account in their own name with any other SEBI registered SCSBs. Further, such account shall be used solely for the purpose of making application in public issues and clear demarcated funds should be available in such account for ASBA applications.

APPLICATIONS BY SEBI REGISTERED VENTURE CAPITAL FUNDS, ALTERNATIVE INVESTMENT FUNDS AND FOREIGN VENTURE CAPITAL INVESTORS

The SEBI VCF Regulations and the SEBI FVCI Regulations, as amended, inter alia prescribe the investment restrictions on VCFs and FVCIs, respectively, registered with SEBI. Further, the SEBI AIF Regulations prescribe, amongst others, the investment restrictions on AIFs.

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Accordingly, the holding in any company by any individual VCF or FVCI registered with SEBI should not exceed 25% of the corpus of the VCF or FVCI. Further, VCFs and FVCIs can invest only up to 33.33% of the investible funds in various prescribed instruments, including in public issuance.

The category I and II AIFs cannot invest more than 25% of the corpus in one investee company. A category III AIF cannot invest more than 10% of the corpus in one investee company. A venture capital fund registered as a category I AIF, as defined in the SEBI AIF Regulations, cannot invest more than 1/ 3rd of its corpus by way of subscription to an initial public issue of a venture capital undertaking. Additionally, the VCFs which have not re-registered as an AIF under the SEBI AIF Regulations shall continue to be regulated by the VCF Regulations.

All Non-Resident Applicants including Eligible NRIs, FIIs and FVCIs should note that refunds, dividends, and other distributions, if any, will be payable in Indian Rupees only and net of bank charges and / or commission. There is no reservation for Eligible NRIs, FIIs and FVCIs and all Applicants will be treated on the same basis with other categories for the purpose of allocation.

Further, according to the SEBI Regulations, the shareholding of VCFs, category I or II AIFs and FVCIs held in a company prior to making an initial public issue would be exempt from lock-in requirements only if the shares have been held by them for at least one year prior to the time of filing the with SEBI. However, such equity shares shall be locked in for a period of at least one year from the date of purchase by the VCF, category I or II AIF or FVCI, as the case may.

There is no reservation for Eligible NRIs, FPIs and FVCIs and all Applicants will be treated on the same basis with other categories for the purpose of allocation.

APPLICATIONS BY LIMITED LIABILITY PARTNERSHIPS

In case of Applications made by limited liability partnerships registered under the Limited Liability Partnership Act, 2008, a certified copy of certificate of registration issued under the Limited Liability Partnership Act, 2008, must be attached to the Application Form. Failing this, our Company reserves the right to reject any Application without assigning any reason thereof.

APPLICATIONS BY INSURANCE COMPANIES

In case of Applications made by Insurance Companies, a certified copy of certificate of registration issued by IRDA must be attached to the Application Form. Failing this, our Company reserves the right to reject any Application without assigning any reason thereof.

The exposure norms for insurers, prescribed under the Insurance Regulatory and Development Authority (Investment) Regulations, 2016 (the “IRDAI Investment Regulations”) are broadly set forth below:

- a) Equity shares of a company: the lower of 10% of the outstanding Equity Shares (face value) or 10% of the respective fund in case of life insurer or 10% of investment assets in case of general insurer or reinsurer;
- b) The entire group of the investee company: not more than 15% of the respective fund in case of a life insurer or 15% of investment assets in case of a general insurer or reinsurer or 15% of the investment assets in all companies belonging to the group, whichever is lower; and
- c) The industry sector in which the investee company belong to not more than 15% of the fund of a life insurer or a general insurer or a reinsurer or 15% of the investment asset, whichever is lower.

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The maximum exposure limit, in the case of an investment in equity shares, cannot exceed the lower of an amount of 10% of the investment assets of a life insurer or general insurer and the amount calculated under points (i), (ii) and (iii) above, as the case may be.

The above limit of 10.00% shall stand substituted as 15.00% of outstanding equity shares (face value) for insurance companies with investment assets of Rs.2,500,000 million or more and 12.00% of outstanding equity shares (face value) for insurers with investment assets of Rs.500,000.00 million or more but less than Rs.2,500,000.00 million.

Insurance companies participating in this Issue, shall comply with all applicable regulations, guidelines and circulars issued by IRDA from time to time.

APPLICATIONS BY PROVIDENT FUNDS/ PENSION FUNDS

In case of Applications made by provident funds/ pension funds, subject to applicable laws, with minimum corpus of Rs. 250 million, a certified copy of certificate from a chartered accountant certifying the corpus of the provident fund/ pension fund must be attached to the Application Form. Failing this, our Company reserves the right to reject any Application, without assigning any reason thereof.

APPLICATIONS UNDER POWER OF ATTORNEY

In case of Applications made pursuant to a power of attorney or by limited companies, corporate bodies, registered societies, FIIs, Mutual Funds, insurance companies and provident funds with a minimum corpus of Rs. 2500 Lakhs (subject to applicable law) and pension funds with a minimum corpus of Rs.2500 Lakhs, a certified copy of the power of attorney or the relevant resolution or authority, as the case may be, along with a certified copy of the memorandum of association and articles of association and/or bye laws must be lodged along with the Application Form. Failing this, our Company reserves the right to accept or reject any application in whole or in part, in either case, without assigning any reasons thereof. In addition to the above, certain additional documents are required to be submitted by the following entities:

- a) With respect to application by FIIs and Mutual Funds, a certified copy of their SEBI registration certificate must be lodged along with the Application Form.
- b) With respect to applications by insurance companies registered with the Insurance Regulatory and Development Authority, in addition to the above, a certified copy of the certificate of registration issued by the Insurance Regulatory and Development Authority must be lodged along with the Application Form.
- c) With respect to applications made by provident funds with a minimum corpus of Rs. 2500 Lakhs (subject to applicable law) and pension funds with a minimum corpus of Rs. 2500 Lakhs, a certified copy of a certificate from a chartered accountant certifying the corpus of the provident fund/pension fund must be lodged along with the Application Form.
- d) With respect to applications made by limited liability partnerships registered under the Limited Liability Partnership Act, 2008, a certified copy of certificate of registration issued under the Limited Liability Partnership Act, 2008, must be attached to the Application Form
- e) Our Company in consultation with the LM in their absolute discretion, reserves the right to relax the above condition of simultaneous lodging of the power of attorney along with the Application form, subject to such terms and conditions that our Company and the LM may deem fit.

The above information is given for the benefit of the Applicant. Our Company, the LM and the Syndicate Members are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of the Prospectus. Applicants are advised to make their independent investigations and Applicants are advised to ensure that any single applications from them does not exceed



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the applicable investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in the Prospectus.

APPLICATIONS BY SYSTEMICALLY IMPORTANT NON-BANKING FINANCIAL COMPANIES

In case of Application by Systemically Important Non-Banking Financial Companies, certified copy of

- a) the certificate of registration issued by RBI,
- b) certified copy of its latest audited financial statement on a standalone basis and a net worth certificate from its statutory auditor; and
- c) such other approval as may be required by Systemically Important Non-Banking Financial Companies are required to be attached to the Application Form. Failing this, our Company reserves the right to accept or reject any such Application without assigning any reasons therefor. Systemically Important Non-Banking Financial Companies participating in this Issue shall comply with all applicable regulations, guidelines and circulars issued by RBI from time to time.

The above information is given for the benefit of the Applicants. Our Company and the Lead Manager are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and Applicants are advised to ensure that any single Application from them does not exceed the applicable investment limits or maximum number of Equity Shares that can be held by them under applicable law or regulation or as specified in this Prospectus.

ISSUE PROCEDURE FOR APPLICATION SUPPORTED BY BLOCKED ACCOUNT (ASBA)

In accordance with the SEBI Circular No. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015, all the Applicants have to compulsorily apply through the ASBA Process. Our Company and the Lead Manager are not liable for any amendments, modifications, or changes in applicable laws or regulations, which may occur after the date of this Prospectus. ASBA Applicants are advised to make their independent investigations and to ensure that the ASBA Application Form is correctly filled up, as described in this section.

The lists of banks that have been notified by SEBI to act as SCSB (Self Certified Syndicate Banks) for the ASBA Process are provided on <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes>. For details on designated branches of SCSB collecting the Application Form, please refer the above-mentioned SEBI link.

METHOD AND PROCESS OF APPLICATIONS

1. The Designated Intermediaries shall accept applications from the Applicants during the Issue Period.
2. The Issue Period shall be for a minimum of three Working Days and shall not exceed 10 Working Days. The Issue Period may be extended, if required, by an additional three Working Days, subject to the total Issue Period not exceeding 10 Working Days.
3. During the Issue Period, Applicants who are interested in subscribing to the Equity Shares should approach the Designated Intermediaries to register their applications.
4. The Applicant cannot apply on another Application Form after applications on one Application Form have been submitted to the Designated Intermediaries. Submission of a second Application form to either the same or to another Designated Intermediaries will be treated as multiple applications and is

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liable to rejected either before entering the application into the electronic collecting system or at any point prior to the allocation or Allotment of Equity Shares in this Issue.

5. Designated Intermediaries shall, at the time of receipt of application, give an acknowledgement to investor, by giving the counter foil or specifying the application number to the investor, as a proof of having accepted the application form, in physical or electronic mode, respectively. The upload of the details in the electronic bidding system of stock exchange and post that blocking of funds will be done by as given below:

For the applications submitted by the investors to SCSB with using UPI for payment	After accepting the form, SCSB shall capture and upload the relevant details in the electronic bidding system as specified by the stock exchange and may begin blocking funds available in the Bank account specified in the form, to the extent of the application money specified.
For applications submitted by investors to intermediaries other than SCSBs without use of UPI for payment	After accepting the application form, respective Intermediary shall capture and upload the relevant details in the electronic bidding system of the stock exchange. Post uploading, they shall forward a schedule as per prescribed format along with the application forms to designated branches of the respective SCSBs for blocking of funds within one day of closure of the Issue.

6. The Designated Intermediaries will enter each application option into the electronic collecting system as a separate application and generate a TRS and give the same to the applicant.
7. Upon receipt of the Application Form, submitted whether in physical or electronic mode, the Designated Intermediaries shall verify if sufficient funds equal to the Application Amount are available in the ASBA Account, as mentioned in the Application Form, prior to uploading such applications with the Stock Exchange.
8. If sufficient funds are not available in the ASBA Account, the Designated Intermediaries shall reject such applications and shall not upload such applications with the Stock Exchange.
9. If sufficient funds are available in the ASBA Account, the SCSB shall block an amount equivalent to the Application Amount mentioned in the Application Form and will enter each application option into the electronic collecting system as a separate application and generate a TRS for each price and demand option. The TRS shall be furnished to the Applicant on request.
10. The Application Amount shall remain blocked in the aforesaid ASBA Account until finalization of the Basis of Allotment and consequent transfer of the Application Amount against the Allotted Equity Shares to the Public Issue Account, or until withdraw/ failure of the Issue or until withdrawal/ rejection of the Application Form, as the case may be. Once the Basis of Allotment if finalized, the Registrar to the Issue shall send an appropriate request to the Controlling Branch of the SCSB for unblocking the relevant ASBA Accounts and for transferring the amount allocable to the successful Applicants to the Public Issue Account. In case of withdrawal/ failure of the Issue, the blocked amount shall be unblocked on receipt of such information from the Registrar to the Issue.



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TERMS OF PAYMENT

The entire Issue price of Rs. 86.00 per share is payable on application. In case of allotment of lesser number of Equity Shares than the number applied, the Registrar shall instruct the SCSBs to unblock the excess amount paid on Application to the Applicants.

SCSBs will transfer the amount as per the instruction of the Registrar to the Public Issue Account, the balance amount after transfer will be unblocked by the SCSBs.

The applicants should note that the arrangement with Bankers to the Issue or the Registrar is not prescribed by SEBI and has been established as an arrangement between our Company, Banker to the Issue and the Registrar to the Issue to facilitate collections from the Applicants.

PAYMENT MECHANISM FOR APPLICANTS

The applicants shall specify the bank account number in their Application Form and the SCSBs shall block an amount equivalent to the Application Amount in the bank account specified in the Application Form. The SCSB shall keep the Application Amount in the relevant bank account blocked until withdrawal/rejection of the Application or receipt of instructions from the Registrar to unblock the Application Amount.

However, other than Individual Applicants shall neither withdraw nor lower the size of their applications at any stage. In the event of withdrawal or rejection of the Application Form or for unsuccessful Application Forms, the Registrar to the Issue shall give instructions to the SCSBs to unblock the application money in the relevant bank account within one day of receipt of such instruction. The Application Amount shall remain blocked in the ASBA Account until finalization of the Basis of Allotment in the Issue and consequent transfer of the Application Amount to the Public Issue Account, or until withdrawal/ failure of the Issue or until rejection of the Application by the ASBA Applicant, as the case may be.

Please note that, in terms of SEBI Circular No. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, all the investors applying in a public Issue shall use only Application Supported by Blocked Amount (ASBA) process for application providing details of the bank account which will be blocked by the Self-Certified Syndicate Banks (SCSBs) for the same. Further, pursuant to SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 01, 2018, Individual Investors applying in public Issue has to use UPI as a payment mechanism with Application Supported by Blocked Amount for making application. SEBI through its circular (SEBI/HO/CFD/DIL2/CIR/P/2022/45) dated April 5, 2022, has prescribed that all individual investors applying in initial public offerings opening on or after May 1, 2022, where the application amount is up to Rs. 500,000, may use UPI. Pursuant to SEBI circular no SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022, applications made using the ASBA facility in initial public offerings (opening on or after September 1, 2022) shall be processed only after application monies are blocked in the bank accounts of investors (all categories).

PROCEDURE FOR UNIFIED PAYMENT INTERFACE (UPI)

In accordance to the SEBI Circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, to stream line the process of public issue of Equity Shares and convertibles, Phase II shall become effective from July 01, 2019, thereafter for applications by Individual investors who applies for minimum application size through intermediaries, where the existing process of investor submitting application form with any intermediaries along with bank account details and movement of such application forms from



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intermediaries to self-certified Syndicate Banks (SCSBs) for blocking of funds, will be discontinued. For such applications only the UPI mechanism would be permissible mode.

Who can apply through UPI mode?

Only Individual investors who applies for minimum application size are allowed to use UPI for the payment in public issues. Qualified Institutional Buyers and High-Net worth Investors shall continue to apply as per the existing process.

Process

Applications through UPI in IPOs (Public Issue) can be made only through the SCSBs/ mobile applications whose name appears on the SEBI website: www.sebi.gov.in.

Blocking of Funds:

- a) Investors shall create UPI ID.
- b) Investors shall submit their IPO applications through intermediaries and the investors shall enter UPI ID in the application form.
- c) Thereafter, intermediary shall upload the bid details and UPI ID in the electronic bidding system of the Stock Exchange.
- d) Stock Exchange shall validate the bid details on the real time basis with depository's records and shall bring the inconsistencies to the notice of intermediaries for rectification and re-submission.
- e) Stock Exchange shall share the details including UPI ID with Sponsor Bank, to enable the Sponsor Bank to initiate the request for the blocking of funds.
- f) Thereafter the investor shall receive notification and shall confirm the request by entering valid UPI PIN and upon such acceptance of request, funds would get blocked and intimation shall be given to the investor regarding blocking of funds.

Unblocking of Funds:

- a) After the offer close day, the RTA on the basis of bidding and blocking received from stock exchange undertake a reconciliation and shall prepare Basis of Allotment.
- b) Upon approval of such basis, instructions would be sent to the Sponsor Bank to initiate process for credit of funds in the public offer escrow account and unblocking of excess funds.
- c) Based on authorization given by the investor using UPI PIN at the time of blocking of funds, equivalent to the allotment, would be debited from investors account and excess funds, if any, would be unblocked.

Further, IIs would continue to have an option to modify or withdraw the bid till the closure of the offer period. For each such modification of application, IIs shall submit a revised application and shall receive a mandate request from the Sponsor Bank to be validated as per the process indicated above. Hence, applications made through UPI ID for payment the same shall be revised by using UPI ID only.

Rejection Grounds under UPI Payment Mechanism

An investor making application using any of channels under UPI Payments Mechanism, shall use only his/ her own bank account or only his/ her own bank account linked UPI ID to make an application in public issues. Applications made using third party bank account or using third party linked bank account

UPI ID are liable for rejection. Sponsor Bank shall provide the investors UPI linked bank account details to RTA for purpose of reconciliation. RTA shall undertake technical rejection of all applications to reject applications made using third party bank account.

List of Banks Providing UPI Facility

- a. An investor shall ensure that when applying in the IPO using UPI facility, the name of his Bank shall appear in the list of SCSBs as displayed on the SEBI website.
- b. A list of SCSBs and mobile application which are live for applying in public issues using UPI mechanism is provided on the SEBI Website at the following path:
- c. Home >> Intermediaries/Market Infrastructure Institutions >>Recognised Intermediaries >>Self Certified Syndicate Banks eligible as Issuer Banks for UPI.
- d. Investors whose Bank is not live on UPI as on the date of the aforesaid circular, may use the other alternate channels available to them viz. submission of application form with SCSBs or using the facility of linked online trading, demat and bank account (Channel I or II at para 5.1 SEBI circular bearing no. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 01, 2018.

SEBI through its circular (SEBI/HO/CFD/DIL2/CIR/P/2022/45) dated April 5, 2022, has prescribed that all individual investors applying in initial public offerings opening on or after May 1, 2022, where the application amount is up to Rs. 500,000, may use UPI.

ELECTRONIC REGISTRATION OF APPLICATIONS

1. The Designated Intermediaries will register the applications using the on-line facilities of the Stock Exchange.
2. The Designated Intermediaries will undertake modification of selected fields in the application details already uploaded before 1.00 p.m. of next Working Day from the Issue Closing Date.
3. The Designated Intermediaries shall be responsible for any acts, mistakes or errors or omissions and commissions in relation to, (i) the applications accepted by them, (ii) the applications uploaded by them (iii) the applications accepted but not uploaded by them or (iv) with respect to applications by Applicants, applications accepted and uploaded by any Designated Intermediary other than SCSBs, the Application form along with relevant schedules shall be sent to the SCSBs or the Designated Branch of the relevant SCSBs for blocking of funds and they will be responsible for blocking the necessary amounts in the ASBA Accounts. In case of Application accepted and uploaded by SCSBs, the SCSBs or the Designated Branch of the relevant SCSBs will be responsible for blocking the necessary amounts in the ASBA Accounts.
4. Neither the Lead Manager nor our Company nor the Registrar to the Issue, shall be responsible for any acts, mistakes or errors or omission and commissions in relation to, (i) The applications accepted by any Designated Intermediaries (ii) The applications uploaded by any Designated Intermediaries or (iii) The applications accepted but not uploaded by any Designated Intermediaries.
5. The Stock Exchange will offer an electronic facility for registering applications for the Issue. This facility will be available at the terminals of Designated Intermediaries and their authorized agents during the Issue Period. The Designated Branches or agents of Designated Intermediaries can also set up facilities for off-line electronic registration of applications subject to the condition that they will subsequently upload the off-line data file into the online facilities on a regular basis. On the Issue Closing Date, the Designated

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Intermediaries shall upload the applications till such time as may be permitted by the Stock Exchange. This information will be available with the Lead Manager on a regular basis.

6. With respect to applications by Applicants, at the time of registering such applications, the Syndicate Bakers, DPs, and RTAs shall forward a Schedule as per format given below along with the Application Forms to Designated Branches of the SCSBs for blocking of funds:

Sr. No.	Details*
1	Symbol
2	Intermediary Code
3	Location Code
4	Application No.
5	Category
6	PAN
7	DP ID
8	Client ID
9	Quantity
10	Amount

**Stock Exchanges shall uniformly prescribe character length for each of the above-mentioned fields*

7. With respect to applications by Applicants, at the time of registering such applications, the Designated Intermediaries shall enter the following information pertaining to the Applicants into in the on-line system:
- ❖ Name of the Applicant;
 - ❖ IPO Name;
 - ❖ Application Form Number;
 - ❖ Investor Category;
 - ❖ PAN (of First Applicant, if more than one Applicant);
 - ❖ DP ID of the demat account of the Applicant;
 - ❖ Client Identification Number of the demat account of the Applicant;
 - ❖ Number of Equity Shares Applied for;
 - ❖ Bank Account details;
 - ❖ Locations of the Banker to the Issue or Designated Branch, as applicable, and bank code of the SCSB branch where the ASBA Account is maintained;
 - ❖ Bank account number; and
 - ❖ Such other information as may be required.
8. In case of submission of the Application by an Applicant through the Electronic Mode, the Applicant shall complete the above-mentioned details and mention the bank account number, except the Electronic ASBA Application Form number which shall be system generated.
9. The aforesaid Designated Intermediaries shall, at the time of receipt of application, give an acknowledgment to the investor, by giving the counter foil or specifying the application number to the

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investor, as a proof of having accepted the application form in physical as well as electronic mode. The registration of the Application by the Designated Intermediaries does not guarantee that the Equity Shares shall be allocated / allotted either by our Company.

10. Such acknowledgment will be non-negotiable and by itself will not create any obligation of any kind.
11. In case of Non-individual Applicants and Individual Applicants, applications would not be rejected except on the technical grounds as mentioned in the Application Form. The Designated Intermediaries shall have no right to reject applications, except on technical grounds.
12. The permission given by the Stock Exchanges to use their network and software of the Online IPO system should not in any way be deemed or construed to mean that the compliance with various statutory and other requirements by our Company and/or the Lead Manager are cleared or approved by the Stock Exchanges; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the compliance with the statutory and other requirements nor does it take any responsibility for the financial or other soundness of our company; our Promoter, our management or any scheme or project of our Company; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this Prospectus, nor does it warrant that the Equity Shares will be listed or will continue to be listed on the Stock Exchanges.
13. The Designated Intermediaries will be given time till 1.00 p.m. on the next working day after the Issue Closing Date to verify the DP ID and Client ID uploaded in the online IPO system during the Issue Period, after which the Registrar to the Issue will receive this data from the Stock Exchange and will validate the electronic application details with Depository's records. In case no corresponding record is available with Depositories, which matches the three parameters, namely DP ID, Client ID, and PAN, then such applications are liable to be rejected.
14. The SCSBs shall be given one day after the Issue Closing Date to send confirmation of Funds blocked (Final certificate) to the Registrar to the Issue.
15. The details uploaded in the online IPO system shall be considered as final and Allotment will be based on such details for applications.

ALLOCATION OF EQUITY SHARES

- 1) The Issue is being made through the Fixed Price Process and comprises of a Fresh Issue of 25,98,400 Equity Shares aggregating to Rs. 2,234.62 Lakhs wherein 1,31,200 Equity Shares shall be reserved for Market Maker and 24,67,200 Equity shares (Net Issue) will be allocated on a proportionate basis to Individual Applicants and Other Applicants.
- 2) Under- subscription if any, in any category, would be allowed to be met with spill-over from any other category or combination of categories at the discretion of our Company in consultation with the Lead Manager and the Stock Exchange.
- 3) Allocation to Non-Residents, including Eligible NRIs, Eligible QFIs, FIIs and FVCIs registered with SEBI, applying on repatriation basis will be subject to applicable law, rules, regulations, guidelines, and approvals.
- 4) In terms of SEBI Regulations, Non-Individual Applicants shall not be allowed to either withdraw or lower the size of their applications at any stage and individual investors can withdraw or revise their bids till issue closure date.

- 5) Allotment status details shall be available on the website of the Registrar to the Issue.

ALLOTMENT PROCEDURE AND BASIS OF ALLOTMENT

The Allotment of Equity Shares to Applicants other than Individual Investors, who applies for minimum application size, non-institutional investors may be on proportionate basis. No Individual Investor will be Allotted less than the minimum Bid Lot subject to availability of shares in Individual Investor Category and the remaining available shares, if any will be allotted on a proportionate basis.

The Issuer is required to receive a minimum subscription of 90% of the Offer. However, in case the Offer is in the nature of Offer for Sale only, then minimum subscription may not be applicable.

OTHER INSTRUCTIONS

Joint Applications

In the case of Joint Applications, the Applications should be made in the name of the Applicant whose name appears first in the Depository account. The name so entered should be the same as it appears in the Depository records. The signature of only such first Applicant would be required in the Application Form and such first Applicant would be deemed to have signed on behalf of the joint holders. All payments may be made out in favour of the Applicant whose name appears in the Application Form or the Revision Form and all communications may be addressed to such Applicant and may be dispatched to his or her address as per the Demographic Details received from the Depositories.

Multiple Applications

Applicant should submit only one Application Form. Applicant shall have the option to make a maximum of Applications at three different price levels in the Application Form and such options are not considered as multiple Applications.

Submission of a second Application Form to either the same or to another member of the Syndicate, SCSB or Registered Broker and duplicate copies of Application Forms bearing the same application number shall be treated as multiple Bids and are liable to be rejected.

Permanent Account Number (PAN)

Pursuant to the circular MRD/DoP/Circ 05/2007 dated April 27, 2007, SEBI has mandated Permanent Account Number ("PAN") to be the sole identification number for all participants transacting in the securities market, irrespective of the amount of the transaction w.e.f. July 2, 2007. Each of the Applicants should mention his/her PAN allotted under the IT Act. Applications without this information will be considered incomplete and are liable to be rejected. It is to be specifically noted that Applicants should not submit the GIR number instead of the PAN, as the Application is liable to be rejected on this ground.

Please note that, Central or State Government and the officials appointed by the courts and investors residing in the State of Sikkim are exempted from specifying their PAN subject to the Depository Participants' verifying the veracity of such claims of the investors in accordance with the conditions and procedures under this section on Issue Procedure.

Option to Receive Equity Shares in Dematerialized Form

Investors should note that Allotment of Equity Shares to all successful Applicants will only be in the dematerialized form in compliance of the Companies Act, 2013.



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Furnishing the details depository account is mandatory and applications without depository account shall be treated as incomplete and rejected.

The Equity Shares on Allotment shall be traded only in the dematerialized segment of the Stock Exchanges. Applicants will not have the option of getting Allotment of the Equity Shares in physical form. Allottee's shall have the option to re-materialize the Equity Shares, if they so desire, as per the provision of the Companies Act and the Depositories Act.

Pre-Issue Advertisement

Subject to Section 30 of the Companies Act 2013, our Company shall, after filing the Prospectus with the RoC, publish a pre- Issue advertisement, in the form prescribed by the SEBI Regulations, in (i) English National Newspaper; (ii) Hindi National Newspaper and (iii) a regional Newspaper each with wide circulation as required under the SEBI (ICDR) regulations.

Advertisement regarding offer price and prospectus:

Our Company will Offer a statutory advertisement after the filing of the Prospectus with the RoC. This advertisement, in addition to the information that has to be set out in the statutory advertisement, shall indicate the final derived Offer Price.

Any material updates between the date of the Prospectus and the date of Prospectus will be included in such statutory advertisement.

Signing Of Underwriting Agreement

The issue is 100% Underwritten. Our Company has entered into an Underwriting Agreement with Corporate Makers Capital Limited and Prabhat Financial Services Limited dated September 16, 2025. The details are as follows:

Details of the Underwriter	No. of Equity Shares Underwritten*	Amount Underwritten	% of total Issue size Underwritten
CORPORATE MAKERS CAPITAL LIMITED 611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi- 110008 Telephone: 011 41411600 Email: info@corporatemakers.in Website: www.corporatemakers.in Investor Grievance Email: info@corporatemakers.in Contact Person: Mr. Manish Kumar Singh SEBI Registration Number: INM000013095 CIN: U65100DL1994PLC063880	3,89,760	335.19	15.00%
PRABHAT FINANCIAL SERVICES LIMITED Registered office: A 205, Navjeevan Complex, 29, Station Road, Jaipur, Rajasthan, India- 302006	22,08,640	1,899.43	85.00%



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Details of the Underwriter	No. of Equity Shares Underwritten*	Amount Underwritten	% of total Issue size Underwritten
Tel No.: 0141-4162029 Email: pfslindia@hotmail.com Website: www.pfslindia.co.in Contact person: Mr. Prakash Kabra SEBI Registration No: INZ000169433 CIN: U67190RJ1995PLC098861			
Total	25,98,400	2,234.62	100.00%

Filing of the Prospectus with the ROC

The Company will file a copy of the Prospectus with the RoC in terms of Section 26 of the Companies Act, 2013.

Issuance of Allotment Advice (CAN)

- 1) Upon approval of the basis of allotment by the Designated Stock Exchange.
- 2) On the basis of approved Basis of Allotment, the Issuer shall pass necessary corporate action to facilitate the allotment and credit of equity shares. Applicants are advised to instruct their Depository Participants to accept the Equity Shares that may be allotted to them pursuant to the issue. The Lead Manager or the Registrar to the Issue will dispatch an Allotment Advice to their Applicants who have been allocated Equity Shares in the Issue. The dispatch of Allotment Advice shall be deemed a valid, binding, and irrevocable contract for the Allotment to such Applicant.
- 3) Issuer will make the allotment of the Equity Shares and initiate corporate action for credit of shares to the successful applicants Depository Account within 2 working days of the Issue Closing date. The Issuer also ensures the credit of shares to the successful Applicants Depository Account is completed within one working Day from the date of allotment, after the funds are transferred from ASBA Public Issue Account to Public Issue account of the issuer.

GENERAL INSTRUCTIONS

Do's:

- Check if you are eligible as per the terms of this Prospectus and under applicable law, rules, regulations, guidelines, and approvals. All applicants (other than Anchor Investors) should submit their Bids through the ASBA process only;
- Read all the instructions carefully and complete the applicable Application Form;
- Ensure that the details about the PAN, DP ID and Client ID are correct and the Applicants depository account is active, as Allotment of Equity Shares will be in the dematerialized form only;
- Applicant shall use only his / her own bank account or only his / her own bank account linked UPI ID to make an application
- Ensure that the Demographic Details are updated, true and correct in all respects;
- Ensure that the name(s) given in the Application Form is exactly the same as the name(s) in which the beneficiary account is held with the Depository Participant.

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- Ensure that you have funds equal to the Application Amount in the ASBA account or UPI ID linked Bank Account maintained with the SCSB before submitting the Application Form under the ASBA process to the respective member of the Syndicate (in the Specified Locations), the SCSBs, the Registered Broker (at the Broker Centers), the RTA (at the Designated RTA Locations) or CDP (at the Designated CDP Locations);
- Instruct your respective Banks to not release the funds blocked in the ASBA Account/UPI ID linked Bank Account under the ASBA process;
- Ensure that the Applications are submitted at the Collection centers only on forms bearing the stamp of the Syndicate or Registered Broker or RTAs or DPs or SCSB (except in case of electronic forms). Ensure that your application is submitted either to a member of the Syndicate (in the Specified Locations), a Designated Branch of the SCSB where the Applicant has a bank account or a UPI ID linked Bank Account, or to a Registered Broker at the Broker Centers or to RTAs or DPs at collection centers and not to our Company.
- Ensure that the Application Form is signed by the account holder in case the applicant is not the account holder.
- Ensure that you (other than the Anchor Investors) have mentioned the correct details of ASBA Account (i.e., bank account or UPI ID, as applicable) in the Application Form if you are not a Individual Investor bidding using the UPI Mechanism in the Application Form and if you are a Individual Investor using the UPI Mechanism ensure that you have mentioned the correct UPI ID (with maximum length of 45 characters including the handle), in the Application Form.
- Submit revised Applications to the same member of the Syndicate, SCSB or Non-Syndicate Registered Broker, or RTAs or DPs as applicable, through whom the original Application was placed and obtain a revised TRS;
- Ensure that the Application Forms are delivered by the applicants within the time prescribed as per the Application Form;
- Ensure that you have requested for and receive a TRS;
- Ensure that you request for and receive a stamped acknowledgement of the Application Form for all your application options;
- All Investors submit their applications through the ASBA process only except as mentioned in SEBI Circular No. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019 & SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021;
- Ensure that you receive an acknowledgement from the concerned Designated Intermediary, for the submission of your Application Form; and
- The Application Form is liable to be rejected if the above instructions, as applicable, are not complied with.

Don'ts:

- Do not apply for lower than the minimum Application size;
- Do not apply for a price different from the price mentioned here in or in the Application Form;
- Do not apply on another Application Form after you have submitted an application to the SCSBs, Registered Brokers of Stock Exchange, RTA and DPs registered with SEBI;
- Do not pay the Application Price in cash, by money order or by postal order or by stock invest;

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- Do not send Application Forms by post, instead submit the Designated Intermediary only;
- Do not submit the Application Forms to any non-SCSB bank or our Company;
- Do not apply on an Application Form that does not have the stamp of the relevant Designated Intermediary;
- Do not submit the application without ensuring that funds equivalent to the entire application Amount are blocked in the relevant ASBA Account;
- Do not apply for an Application Amount less than Rs. 2,00,000 (for applications by Individual Applicants);
- Do not fill up the Application Form such that the Equity Shares applied for exceeds the Issue Size and/or investment limit or maximum number of Equity Shares that can be held under the applicable laws or regulations or maximum amount permissible under the applicable regulations;
- Do not submit the GIR number instead of the PAN as the application is liable to be rejected on this ground;
- Do not submit incorrect details of the DP ID, beneficiary account number and PAN or provide details for a beneficiary account which is suspended or for which details cannot be verified by the Registrar to the Issue;
- Do not submit applications on plain paper or incomplete or illegible Application Forms in a color prescribed for another category of Applicant; and
- Do not make Applications if you are not competent to contract under the Indian Contract Act, 1872, as amended.
- Do not make more than one application from one bank account.
- Do not use third party bank account or third-party UPI ID linked Bank Account for making the Application;

Further, in case of any pre-issue or post issue related issues regarding share certificates/demat credit/refund orders/unblocking etc., investors shall reach out the Company Secretary and Compliance Officer.

RIGHT TO REJECT APPLICATIONS

In case of QIB Applicants, the Company in consultation with the Lead Manager may reject Applications provided that the reasons for rejecting the same shall be provided to such Applicant in writing. In case of Non-Institutional Applicants, Individual Applicants who applied, the Company has a right to reject Applications based on technical grounds.

In addition to the grounds for rejection of Application on technical grounds as provided in the “General Information Document” Applicants are requested to note that Applications may be rejected on the following additional technical grounds.

GROUND FOR REJECTIONS

Applicants are advised to note that Applications are liable to be rejected inter alia on the following technical grounds:

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- Amount paid does not tally with the amount payable for the highest value of Equity Shares applied for;
- In case of partnership firms, Equity Shares may be registered in the names of the individual partners and no firm as such shall be entitled to apply;
- Application by persons not competent to contract under the Indian Contract Act, 1872 including minors, insane persons;
- December not mentioned in the Application Form;
- GIR number furnished instead of PAN;
- Applications for lower number of Equity Shares than specified for that category of investors;
- Applications at a price other than the Fixed Price of the Issue;
- Applications for number of Equity Shares which are not in multiples of 1600;
- Category not ticked;
- Multiple Applications as defined in the Prospectus;
- In case of Application under power of attorney or by limited companies, corporate, trust etc., where relevant documents are not submitted;
- Applications accompanied by Stock invest/ money order/ postal order/ cash;
- Signature of sole Applicant is missing;
- Application Forms are not delivered by the Applicant within the time prescribed as per the Application Forms, Issue Opening Date advertisement and the Prospectus and as per the instructions in the Prospectus and the Application Forms;
- In case no corresponding record is available with the Depositories that matches three parameters namely, names of the Applicants (including the order of names of joint holders), the Depository Participant's identity (DP ID) and the beneficiary's account number;
- Applications for amounts greater than the maximum permissible amounts prescribed by the regulations;
- Applications by OCBs;
- Applications by US persons other than in reliance on Regulations or qualified institutional buyers as defined in Rule 144A under the Securities Act;
- Applications not duly signed;
- Applications by any persons outside India if not in compliance with applicable foreign and Indian laws;
- Applications by any person that do not comply with the securities laws of their respective jurisdictions are liable to be rejected;
- Applications by persons prohibited from buying, selling or dealing in the shares directly or indirectly by SEBI or any other regulatory authority;
- Applications by persons who are not eligible to acquire Equity Shares of the Company in terms of all applicable laws, rules, regulations, guidelines, and approvals;

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- Applications or revisions thereof by QIB Applicants, Non-Institutional Applicants where the Application Amount is in excess of Rs. 2,00,000, received after 3.00 pm on the Issue Closing Date;
- Applications not containing the details of Bank Account and/or Depositories Account.

Names of entities responsible for finalizing the basis of allotment in a fair and proper manner

The authorised employees of the Stock Exchange, along with the Lead Managers and the Registrar, shall ensure that the Basis of Allotment is finalised in a fair and proper manner in accordance with the procedure specified in SEBI ICDR Regulations.

Method of allotment as may be prescribed by SEBI from time to time

Our Company will not make any allotment in excess of the Equity Shares offered through the Offer through the offer document except in case of oversubscription for the purpose of rounding off to make allotment, in consultation with the Designated Stock Exchange. The allotment of Equity Shares to applicants other than to the Individual Investors shall be on a proportionate basis within the respective investor categories and the number of securities allotted shall be rounded off to the nearest integer, subject to minimum allotment being equal to the minimum application size.

The allotment of Equity Shares to each Individual Investors who applies for minimum application size shall not be less than the minimum bid lot, subject to the availability of shares in Individual Investor category, and the remaining available shares, if any, shall be allotted on a proportionate basis.

Designated Date:

On the Designated date, the SCSBs shall transfers the funds represented by allocations of the Equity Shares into Public Offer Account with the Bankers to the offer.

The Company will Offer and dispatch letters of allotment/ or letters of regret along with refund order or credit the allotted securities to the respective beneficiary accounts, if any within a period of 2 working days of the Bid/Offer Closing Date. The Company will intimate the details of allotment of securities to Depository immediately on allotment of securities under relevant provisions of the Companies Act, 2013 or other applicable provisions, if any

Instructions for Completing the Application Form

The Applications should be submitted on the prescribed Application Form and in BLOCK LETTERS in ENGLISH only in accordance with the instructions contained herein and in the Application Form. Applications not so made are liable to be rejected. Applications made using a third-party bank account or using third party UPI ID linked bank account are liable to be rejected. Application Forms should bear the stamp of the Designated Intermediaries. ASBA Application Forms, which do not bear the stamp of the Designated Intermediaries, will be rejected.

SEBI, vide Circular No. CIR/CFD/14/2012 dated October 04, 2012, has introduced an additional mechanism for investors to submit Application forms in public issues using the stock broker (broker) network of Stock Exchanges, who may not be syndicate members in an issue with effect from January 01, 2013. The list of Broker Centre is available on the websites of BSE i.e., www.bseindia.com and NSE i.e., www.nseindia.com. With a view to broad base the reach of Investors by substantial, enhancing the points for submission of applications, SEBI vide Circular No. CIR/CFD/POLICY CELL/11/2015 dated November 10, 2015 has permitted Registrar to the Issue and Share Transfer Agent and Depository Participants registered with SEBI to accept the Application forms in Public Issue with effect front January



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01, 2016. The List of RTA and DPs centers for collecting the application shall be disclosed is available on the websites of BSE i.e., www.bseindia.com and NSE i.e., www.nseindia.com.

For details of instruction in relation to the Application Form, Applicants may refer to the relevant section of GID.

Applicant's Depository Account and Bank Details

Please note that, providing bank account details, PAN No's, Client ID and DP ID in the space provided in the application form is mandatory and applications that do not contain such details are liable to be rejected.

Applicants should note that on the basis of name of the Applicants, Depository Participant's name, Depository Participant Identification number and Beneficiary Account Number provided by them in the Application Form as entered into the Stock Exchange online system, the Registrar to the Issue will obtain from the Depository the demographic details including address, Applicant's bank account details, MICR code and occupation (hereinafter referred to as 'Demographic Details'). These Demographic Details would be used for all correspondence with the Applicants including mailing of the Allotment Advice. The Demographic Details given by Applicants in the Application Form would not be used for any other purpose by the Registrar to the Issue.

By signing the Application Form, the Applicant would be deemed to have authorized the depositories to provide, upon request, to the Registrar to the Issue, the required Demographic Details as available on its records.

Submission of Application Form

All Application Forms duly completed shall be submitted to the Designated Intermediaries. The aforesaid intermediaries shall, at the time of receipt of application, give an acknowledgement to investor, by giving the counter foil or specifying the application number to the investor, as a proof of having accepted the application form, in physical or electronic mode, respectively.

Communications

All future communications in connection with Applications made in this Issue should be addressed to the Registrar to the Issue quoting the full name of the sole or First Applicant, Application Form number, Applicants Depository Account Details, number of Equity Shares applied for, date of Application form, name, and address of the Designated Intermediary where the Application was submitted thereof and a copy of the acknowledgement slip.

Investors can contact the Compliance Officer or the Registrar to the Issue in case of any pre-Issue or post-Issue related problems such as non-receipt of letters of allotment, credit of allotted shares in the respective beneficiary accounts, etc. For details of the Company Secretary and Compliance Officer and the Registrar to the Issue, see "*General Information*" on page no 59 of this Prospectus.

Disposal of Application and Application Moneys and Interest in Case of Delay

The Company shall ensure the dispatch of Allotment advice and give benefit to the beneficiary account with Depository Participants and submit the documents pertaining to the Allotment to the Stock Exchange within 2 (two) working days of date of Allotment of Equity Shares.

The Company shall use best efforts to ensure that all steps for completion of the necessary formalities for listing and commencement of trading at NSE Emerge platform where the Equity Shares are proposed to be listed are taken within 3 (three) working days from Issue Closing Date.

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In accordance with the Companies Act, the requirements of the Stock Exchange and the SEBI Regulations, the Company further undertakes that:

1. Allotment and Listing of Equity Shares shall be made within 3 (three) days of the Issue Closing Date;
2. Giving of Instructions for refund by unblocking of amount via ASBA not later than 3 (three) working days of the Issue Closing Date, would be ensured; and
3. If such money is not repaid within prescribed time from the date our Company becomes liable to repay it, then our Company and every officer in default shall, on and from expiry of prescribed time, be liable to repay such application money, with interest as prescribed under SEBI (ICDR) Regulations, the Companies Act, 2013 and applicable law. Further, in accordance with Section 40 of the Companies Act, 2013, the Company and each officer in default may be punishable with fine and/or imprisonment in such a case.

Impersonation:

Attention of the application is specifically drawn to the provisions of the sub-section (1) of Section 38 of the companies Act, 2013 which is reproduced below:

"Any person who

- a) Makes or abets making of an application in a fictitious name to a company for acquiring, or subscribing for, its securities; or*
- b) Makes or abets making of multiple applications to a company in different names or in different combinations of his name or surname for acquiring or subscribing for its securities; or*
- c) Otherwise induces directly or indirectly a company to allot, or register any transfer of, securities to him, or to any other person in a fictitious name, shall be liable for action under Section 447 of the Companies Act, 2013.*

INVESTOR GRIEVANCE

In case of any pre-Issue or post-Issue related problems regarding demat credit/refund orders/unblocking etc., the Investors can contact the Compliance Officer of our Company.

NOMINATION FACILITY TO APPLICANT

Nomination facility is available in accordance with the provisions of Section 72 of the Companies Act, 2013. In case of allotment of the Equity Shares in dematerialized form, there is no need to make a separate nomination as the nomination registered with the Depository may prevail. For changing nominations, the Applicants should inform their respective DP.

Names of entities responsible for finalizing the basis of allotment in a fair and proper manner

The authorized employees of the Stock Exchange, along with the Lead Manager and the Registrar, shall ensure that the Basis of Allotment is finalized in a fair and proper manner in accordance with the procedure specified in SEBI (ICDR) Regulations.

Completion of Formalities for Listing & Commencement of Trading

Our Company shall ensure that all steps for the completion of the necessary formalities for listing and commencement of trading at all the Stock Exchanges are taken within 3 (three) Working Days of the Issue Closing Date. The Registrar to the Issue may give instruction for credit of Equity Shares to the beneficiary

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account with DPs and dispatch the Allotment Advice within 2 (two) Working Days of the Issue Closing Date.

Mode of Refund

- a) In case of ASBA Applicants: Within three Working Days of the Issue Closing Date, the Registrar to the Issue may give instructions to SCSBs for unblocking the amount in ASBA Account on unsuccessful Application, for any excess amount blocked on Application, for any ASBA application withdrawn, rejected or unsuccessful or in the event of withdrawal or failure of the Offer.
- b) In the case of Applications from Eligible NRIs and FPIs, refunds, if any, may generally be payable in Indian Rupees only and net of bank charges and/ or commission. If so desired, such payments in Indian Rupees may be converted into U.S. Dollars or any other freely convertible currency as may be permitted by the RBI at the rate of exchange prevailing at the time of remittance and may be dispatched by registered post. The Company may not be responsible for loss, if any, incurred by the Bidder on account of conversion of foreign currency.

In case of Other Investors: Within three Working Days of the Issue Closing Date, the Registrar to the Issue may dispatch the refund orders for all amounts payable to unsuccessful Investors. In case of Investors, the Registrar to the Offer may obtain from the depositories, the Bidders' bank account details, including the MICR code, on the basis of the DP ID, Client ID and PAN provided by the Investors in dispatch of refund orders or refunds through electronic transfer of funds, as applicable, and any such delay may be at the Investors' sole risk and neither the Issuer, the Registrar to the Issue, the Escrow Collection Banks, may be liable to compensate the Investors for any losses caused to them due to any such delay, or liable to pay any interest for such delay.

Mode of Making Refund for ASBA Applicants

In case of ASBA Application, the registrar of the issue may instruct the controlling branch of the SCSB to unblock the funds in the relevant ASBA Account for any withdrawn, rejected or unsuccessful ASBA applications or in the event of withdrawal or failure of the Issue.

Mode of making refunds for Applicants other than ASBA Applicants

The payment of refund, if any, may be done through various modes as mentioned below:

- (i) NECS - Payment of refund may be done through NECS for Applicants having an account at any of the centers specified by the RBI. This mode of payment of refunds may be subject to availability of complete bank account details including the nine-digit MICR code of the Bidder as obtained from the Depository;

NEFT - Payment of refund may be undertaken through NEFT wherever the branch of the Bidders' bank is NEFT enabled and has been assigned the Indian Financial System Code ("IFSC"), which can be linked to the MICR of that particular branch. The IFSC Code may be obtained from the website of RBI as at a date prior to the date of payment of refund, duly mapped with MICR numbers. Wherever the Applicants have registered their nine-digit

(ii) MICR number and their bank account number while opening and operating the demat account, the same may be duly mapped with the IFSC Code of that particular bank branch and the payment of refund may be made to the Bidders through this method. In the event NEFT is not operationally feasible, the payment of refunds may be made through any one of the other modes as discussed in this section;

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- (iii) Direct Credit – Applicants having their bank account with the Refund Banker may be eligible to receive refunds, if any, through direct credit to such bank account;
- (iv) RTGS – Applicants having a bank account at any of the centres notified by SEBI where clearing houses are managed by the RBI, may have the option to receive refunds, if any, through RTGS. The IFSC code shall be obtained from the demographic details. Investors should note that on the basis of PAN of the bidder, DP ID and beneficiary account number provided by them in the Application Form, the Registrar to the Issue will obtain from the Depository the demographic details including address, Bidders account details, IFSC code, MICR code and occupation (hereinafter referred to as “Demographic Details”). The bank account details for would be used giving refunds. Hence, Applicants are advised to immediately update their bank account details as appearing on the records of the Depository Participant. Please note that failure to do so could result in delays in dispatch/ credit of refunds to Applicants at their sole risk and neither the Lead Manager nor the Registrar to the Issue or the Escrow Collection Bank nor the Company shall have any responsibility and undertake any liability for the same;
- (v) Please note that refunds, on account of our Company not receiving the minimum subscription, shall be credited only to the bank account from which the Bid Amount was remitted to the Escrow Bank. For details of levy of charges, if any, for any of the above methods, Bank charges, if any, for cashing such cheques, pay orders or demand drafts at other centers etc. Bidders may refer to Prospectus.

INTEREST IN CASE OF DELAY IN ALLOTMENT OR REFUND:

The Issuer shall make the Allotment within the period prescribed by SEBI. In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding three Working Days from the Bid/ Issue Closing Date, the applicant shall be compensated in accordance with applicable law, i.e. the applicant shall be compensated at a uniform rate as prescribed under SEBI ICDR Regulations, 2018, for the entire duration of delay exceeding three working days from the Offer Closing Date by the intermediary responsible for causing such delay in unblocking. The Lead Manager shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking.

Further, Investors shall be entitled to compensation in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/47 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/24180/1/M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 in case of delays in resolving investor grievances in relation to blocking/unblocking of funds.

UNDERTAKING BY OUR COMPANY

We undertake as follows:

- 1) That the complaints received in respect of the Issue shall be attended expeditiously and satisfactorily;
- 2) That all steps will be taken for the completion of the necessary formalities for listing and commencement of trading at the Stock Exchange where the Equity Shares are proposed to be listed within 3 (three) Working days from Issue Closing Date.
- 3) That the funds required for making refunds as per the modes disclosed or dispatch of allotment advice by registered post or speed post shall be made available to the Registrar and Share Transfer Agent to the Issue by our Company;



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- 4) Where refunds (to the extent applicable) are made through electronic transfer of funds, a suitable communication shall be sent to the Bidder within 3 (three) Working Days from the Issue Closing Date, giving details of the bank where refunds shall be credited along with amount and expected date of electronic credit of refund;
- 5) That our Promoter's contribution in full has already been brought in;
- 6) That no further Issue of Equity Shares shall be made till the Equity Shares Issued through the Prospectus are listed or until the Application monies are refunded on account of non-listing, under subscription etc.;
- 7) That adequate arrangements shall be made to collect all Applications Supported by Blocked Amount while finalizing the basis of allotment.
- 8) That if the Company does not proceed with the Issue after the Bid/Issue Opening Date but before allotment, then the reason thereof shall be given as a public notice to be issued by our Company within two days of the Bid/Issue Closing Date. The public notice shall be issued in the same newspapers where the pre- Issue advertisements were published. The stock exchange on which the Equity Shares are proposed to be listed shall also be informed promptly;
- 9) That if the Company withdraws the Issue after the Bid/Issue Closing Date, our Company shall be required to file a fresh Prospectus with the Stock Exchange/RoC/SEBI, in the event our Company subsequently decides to proceed with the Issue;
- 10) If allotment is not made within the prescribed time period under applicable law, the entire subscription amount received will be refunded/ unblocked within the time prescribed under applicable law. If there is delay beyond the prescribed time, our Company shall pay interest prescribed under the Companies Act, 2013, the SEBI Regulations and applicable law for the delayed period.

UTILIZATION OF ISSUE PROCEEDS

The Board of Directors of our Company certifies that:

- 1) All monies received out of the Issue shall be credited/ transferred to a separate bank account other than the bank account referred to in sub section (3) of Section 40 of the Companies Act 2013;
- 2) Details of all monies utilized out of the Issue referred above shall be disclosed and continue to be disclosed till the time any part of the issue proceeds remains unutilized, under an appropriate head in our balance sheet of our company indicating the purpose for which such monies have been utilized;
- 3) Details of all unutilized monies out of the Issue referred to in 1, if any shall be disclosed under the appropriate separate head in the balance sheet of our company indicating the form in which such unutilized monies have been invested.
- 4) Our company shall comply with requirements of SEBI (LODR) Regulations, 2015 as amended from time to time in relation to the disclosure and monitoring of the utilization of the proceeds of the Issue;
- 5) Our company shall not have recourse to the Issue Proceeds until the approval for listing and trading of the Equity Shares from the Stock Exchange where listing is sought has been received.
- 6) The Lead Manager undertakes that the complaints or comments received in respect of the Issue shall be attended by our company expeditiously and satisfactory.

Equity Shares In Dematerialized Form With NSDL OR CDSL



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To enable all shareholders of our Company to have their shareholding in electronic form, the Company had signed the following tripartite agreements with the Depositories and the Registrar and Share Transfer Agent:

- Tripartite Agreement dated September 15, 2023 between CDSL, the Company and the Registrar to the Issue;
- Tripartite Agreement dated September 15, 2023 between NSDL, the Company and the Registrar to the Issue;
- The Company's equity shares bear an ISIN No. INE0R8Q01018

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RESTRICTIONS ON FOREIGN OWNERSHIP OF INDIAN SECURITIES

Foreign investment in Indian securities is regulated through the Industrial Policy, 1991 of the Government of India and FEMA. While the Industrial Policy, 1991 prescribes the limits and the conditions subject to which foreign investment can be made in different sectors of the Indian economy, FEMA regulates the precise manner in which such investment may be made. Under the Industrial Policy, unless specifically restricted, foreign investment is freely permitted in all sectors of the Indian economy up to any extent and without any prior approvals, but the foreign investor is required to follow certain prescribed procedures for making such investment. The RBI and the concerned ministries/departments are responsible for granting approval for foreign investment. The Government has from time to time made policy pronouncements on FDI through press notes and press releases. The DPIIT issued, issued the Consolidated FDI Policy Circular of 2020 (“**FDI Policy**”), which, with effect from October 15, 2020, subsumes and supersedes all press notes, press releases, clarifications, circulars issued by the DPIIT, which were in force as on October 15, 2020. The FDI Policy will be valid until the DPIIT issues an updated circular.

The transfer of shares between an Indian resident and a non-resident does not require the prior approval of the RBI, provided that: (i) the activities of the investee company are under the automatic route under the foreign direct investment policy and transfer does not attract the provisions of the SEBI SAST Regulations; (ii) the non-resident shareholding is within the sectoral limits under the FDI policy; and (iii) the pricing is in accordance with the guidelines prescribed by the SEBI/RBI.

On October 17, 2019, Ministry of Finance, Department of Economic Affairs, had notified the FEMA Rules, which had replaced the Foreign Exchange Management (Transfer and Issue of Security by a Person Resident Outside India) Regulations 2017. Foreign investment in this Issue shall be on the basis of the FEMA Rules. Further, in accordance with Press Note No. 3 (2020 Series), dated April 17, 2020 issued by the DPIIT and the Foreign Exchange Management (Nondebt Instruments) Amendment Rules, 2020 which came into effect from April 22, 2020, any investment, subscription, purchase or sale of equity instruments by entities of a country which shares land border with India or where the beneficial owner of an investment into India is situated in or is a citizen of any such country, will require prior approval of the Government, as prescribed in the Consolidated FDI Policy and the FEMA Rules. Further, in the event of transfer of ownership of any existing or future foreign direct investment in an entity in India, directly or indirectly, resulting in the beneficial ownership falling within the aforesaid restriction/ purview, such subsequent change in the beneficial ownership will also require approval of the Government. Pursuant to the Foreign Exchange Management (Non-debt Instruments) (Fourth Amendment) Rules, 2020 issued on December 8, 2020, a multilateral bank or fund, of which India is a member, shall not be treated as an entity of a particular country nor shall any country be treated as the beneficial owner of the investments of such bank of fund in India.

As per the FDI policy, FDI in Companies engaged in the sector in which our Company operates, is permitted up to 100% of the paid-up share capital of such Company under the automatic route.

As per the existing policy of the Government of India, OCBs cannot participate in this Offer. For further details, see “*Issue Procedure*” on page 243 of this Prospectus. Each Applicant should seek independent legal advice about its ability to participate in the Issue. In the event such prior approval of the Government of India is required, and such approval has been obtained, the Applicant shall intimate our Company and the Registrar in writing about such approval along with a copy thereof within the Issue Period.

The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act or any state securities laws of the United States and, unless so registered, may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws of the United



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States. Accordingly, the Equity Shares are only being offered and sold only outside the United States in offshore transactions in compliance with Regulation S under the U.S. Securities Act and the applicable laws of the jurisdictions where those offers and sales occur.

The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

The above information is given for the benefit of the Applicants. Our Company and the Lead Manager are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations, seek independent legal advice about its ability to participate in the Issue and ensure that the number of Equity Shares applied for do not exceed the applicable limits under laws or regulations.

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SECTION X – MAIN PROVISIONS OF THE ARTICLES OF ASSOCIATION

The Companies Act, 2013
Articles of Association
Of
OM METALLOGIC LIMITED

Table F as notified under schedule I of the Companies Act, 2013 is applicable to the Company.

Interpretation

1.1. In these regulations –

- (a) –“ the Act” means the Companies Act, 2013,
- (b) –“ the seal” means the common seal of the company.

1.2. Unless the context otherwise requires, words or expressions contained in these regulations shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these regulations become binding on the company.

Share capital and variation of rights

1. Subject to the provisions of the Act and these Articles, the shares in the capital of the company shall be under the control of the Directors who may issue, allot or otherwise dispose of the same or any of them to such persons, in such proportion and on such terms and conditions and either at a premium or at par and at such time as they may from time to time think fit.
2. (i) Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation, in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided, --
 - (a) one certificate for all his shares without payment of any charges; or
 - (b) several certificates, each for one or more of his shares, upon payment of twenty rupees for each certificate after the first.
 - (ii) Every certificate shall be under the seal and shall specify the shares to which it relates and the amount paid-up thereon.
 - (iii) In respect of any share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all such holders.
3. (i) If any share certificate be worn out, defaced, mutilated or torn or if there be no further space on the back for endorsement of transfer, then upon production and surrender thereof to the company, a new certificate may be issued in lieu thereof, and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the company and on execution of such indemnity as the company deem adequate, a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.



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- (ii) The provisions of Articles (2) and (3) shall mutatis mutandis apply to debentures of the company.
4. Except as required by law, no person shall be recognised by the company as holding any share upon any trust, and the company shall not be bound by, or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any share, or any interest in any fractional part of a share, or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.
5. (i) The company may exercise the powers of paying commissions conferred by sub-section (6) of section 40, provided that the rate per cent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder.
- (ii) The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40.
- (iii) The commission may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in the one way and partly in the other.
6. (i) If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, subject to the provisions of section 48, and whether or not the company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class.
- (ii) To every such separate meeting, the provisions of these regulations relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.
7. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith.
8. Subject to the provisions of section 55, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are to be redeemed on such terms and in such manner as the company before the issue of the shares may, by special resolution, determine.

Lien

9. (i) The company shall have a first and paramount lien –
- (a) on every share (not being a fully paid share), for all monies (whether presently payable or not) called, or payable at a fixed time, in respect of that share; and
- (b) on all shares (not being fully paid shares) standing registered in the name of a single person, for all monies presently payable by him or his estate to the company:

Provided that the Board of directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause.



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- (ii) The company's lien, if any, on a share shall extend to all dividends payable and bonuses declared from time to time in respect of such shares.
10. The company may sell, in such manner as the Board thinks fit, any shares on which the company has a lien:
- Provided that no sale shall be made –
- (a) unless a sum in respect of which the lien exists is presently payable; or
- (b) until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.
11. (i) To give effect to any such sale, the Board may authorise some person to transfer the shares sold to the purchaser thereof
- (ii) The purchaser shall be registered as the holder of the shares comprised in any such transfer.
- (iii) The purchaser shall not be bound to see to the application of the purchase money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.
12. (i) The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable.
- (ii) The residue, if any, shall, subject to a like lien for sums not presently payable as existed upon the shares before the sale, be paid to the person entitled to the shares at the date of the sale.

Calls on shares

13. (i) The Board may, from time to time, make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and not by the conditions of allotment thereof made payable at fixed times:
Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at less than one month from the date fixed for the payment of the last preceding call.
- (ii) Each member shall, subject to receiving at least fourteen days' notice specifying the time or times and place of payment, pay to the company, at the time or times and place so specified, the amount called on his shares.
- (iii) A call may be revoked or postponed at the discretion of the Board.
14. A call shall be deemed to have been made at the time when the resolution of the Board authorizing the call was passed and may be required to be paid by instalments.
15. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.
16. (i) If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent per annum or at such lower rate, if any, as the Board may determine.



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- (ii) The Board shall be at liberty to waive payment of any such interest wholly or in part.
17. (i) Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date, whether on account of the nominal value of the share or by way of premium, shall, for the purposes of these regulations, be deemed to be a call duly made and payable on the date on which by the terms of issue such sum becomes payable.
- (ii) In case of non-payment of such sum, all the relevant provisions of these regulations as to payment of interest and expenses, forfeiture or otherwise shall apply as if such sum had become payable by virtue of a call duly made and notified.
18. The Board –
- (a) may, if it thinks fit, receive from any member willing to advance the same, all or any part of the monies uncalled and unpaid upon any shares held by him; and
- (b) upon all or any of the monies so advanced, may (until the same would, but for such advance, become presently payable) pay interest at such rate not exceeding, unless the company in general meeting shall otherwise direct, twelve per cent per annum, as may be agreed upon between the Board and the member paying the sum in advance.

Transfer of shares

19. (i) The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee.
- (ii) The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.
20. The Board may, subject to the right of appeal conferred by section 58 decline to register --
- (a) the transfer of a share, not being a fully paid share, to a person of whom they do not approve; or
- (b) any transfer of shares on which the company has a lien.
21. The Board may decline to recognise any instrument of transfer unless –
- (a) the instrument of transfer is in the form as prescribed in rules made under sub-section (1) of section 56;
- (b) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer; and
- (c) the instrument of transfer is in respect of only one class of shares.
22. On giving not less than seven days' previous notice in accordance with section 91 and rules made thereunder, the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine:

Provided that such registration shall not be suspended for more than thirty days at any one time or for more than forty-five days in the aggregate in any year.



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Transmission of shares

23. (i) On the death of a member, the survivor or survivors where the member was a joint holder, and his nominee or nominees or legal representatives where he was a sole holder, shall be the only persons recognised by the company as having any title to his interest in the shares
- (ii) Nothing in clause (i) shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.
24. (i) Any person becoming entitled to a share in consequence of the death or insolvency of a member may, upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided, elect, either –
- (a) to be registered himself as holder of the share; or
- (b) to make such transfer of the share as the deceased or insolvent member could have made.
- (ii) The Board shall, in either case, have the same right to decline or suspend registration as it would have had, if the deceased or insolvent member had transferred the share before his death or insolvency.
25. (i) If the person so becoming entitled shall elect to be registered as holder of the share himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects.
- (ii) If the person aforesaid shall elect to transfer the share, he shall testify his election by executing a transfer of the share.
- (iii) All the limitations, restrictions and provisions of these regulations relating to the right to transfer and the registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid as if the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.
26. A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company:

Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the share, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share, until the requirements of the notice have been complied with.

Forfeiture of shares

27. If a member fails to pay any call, or instalment of a call, on the day appointed for payment thereof, the Board may, at any time thereafter during such time as any part of the call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.



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28. The notice aforesaid shall –

(a) name a further day (not being earlier than the expiry of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made; and

(b) state that, in the event of non-payment on or before the day so named, the shares in respect of which the call was made shall be liable to be forfeited.

29. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may, at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Board to that effect.

30. (i) A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit.

(ii) At any time before a sale or disposal as aforesaid, the Board may cancel the forfeiture on such terms as it thinks fit.

31. (i) A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding the forfeiture, remain liable to pay to the company all monies which, at the date of forfeiture, were presently payable by him to the company in respect of the shares.

(ii) The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.

32. (i) A duly verified declaration in writing that the declarant is a director, the manager or the secretary, of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share;

(ii) The company may receive the consideration, if any, given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of;

(iii) The transferee shall thereupon be registered as the holder of the share; and

(iv) The transferee shall not be bound to see to the application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.

33. The provisions of these regulations as to forfeiture shall apply in the case of non payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium, as if the same had been payable by virtue of a call duly made and notified.

Alteration of capital

34. The company may, from time to time, by ordinary resolution increase the share capital by such sum, to be divided into shares of such amount, as may be specified in the resolution.

35. Subject to the provisions of section 61, the company may, by ordinary resolution, --



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- (a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
- (b) convert all or any of its fully paid-up shares into stock, and reconvert that stock into fully paid-up shares of any denomination;
- (c) sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum;
- (d) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person.

36. Where shares are converted into stock, --

- (a) the holders of stock may transfer the same or any part thereof in the same manner as, and subject to the same regulations under which, the shares from which the stock arose might before the conversion have been transferred, or as near thereto as circumstances admit:
Provided that the Board may, from time to time, fix the minimum amount of stock transferable, so, however, that such minimum shall not exceed the nominal amount of the shares from which the stock arose.
- (b) the holders of stock shall, according to the amount of stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose; but no such privilege or advantage (except participation in the dividends and profits of the company and
- (c) in the assets on winding up) shall be conferred by an amount of stock which would not, if existing in shares, have conferred that privilege or advantage.
- (d) such of the regulations of the company as are applicable to paid-up shares shall apply to stock and the words —share and —shareholder in those regulations shall include —stock and —stockholder respectively.

37. The company may, by special resolution, reduce in any manner and with, and subject to, any incident authorised and consent required by law, --

- (a) its share capital;
- (b) any capital redemption reserve account; or
- (c) any share premium account.

Capitalisation of profits

38. (i) The company in general meeting may, upon the recommendation of the Board, resolve –

- (a) that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the company's reserve accounts, or to the credit of the, profit and loss account, or otherwise available for distribution; and
- (b) that such sum be accordingly set free for distribution in the manner specified in clause
 - (ii) amongst the members who would have been entitled thereto, if distributed by way of dividend and in the same proportions.



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- (ii) The sum aforesaid shall not be paid in cash but shall be applied, subject to the provision contained in clause (iii), either in or towards –
- (A) paying up any amounts for the time being unpaid on any shares held by such members respectively;
- (B) paying up in full, unissued shares of the company to be allotted and distributed, credited as fully paid-up, to and amongst such members in the proportions aforesaid;
- (C) partly in the way specified in sub-clause (A) and partly in that specified in sub-clause (B);
- (D) A securities premium account and a capital redemption reserve account may, for the purposes of this regulation, be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares;
- (E) The Board shall give effect to the resolution passed by the company in pursuance of this regulation.
39. (i) Whenever such a resolution as aforesaid shall have been passed, the Board shall –
- (a) make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares if any; and
- (b) generally do all acts and things required to give effect thereto.
- (ii) The Board shall have power –
- (a) to make such provisions, by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit, for the case of shares becoming distributable in fractions; and
- (b) to authorise any person to enter, on behalf of all the members entitled thereto, into an agreement with the company providing for the allotment to them respectively, credited as fully paid-up, of any further shares to which they may be entitled upon such capitalisation, or as the case may require, for the payment by the company on their behalf, by the application thereto of their respective proportions of profits resolved to be capitalised, of the amount or any part of the amounts remaining unpaid on their existing shares;
- (iii) Any agreement made under such authority shall be effective and binding on such members.

Buy-back of shares

40. Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force, the company may purchase its own shares or other specified securities.

General meetings

41. All general meetings other than annual general meeting shall be called extraordinary general meeting.
42. (i) The Board may, whenever it thinks fit, call an extraordinary general meeting.



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(ii) If at any time directors capable of acting who are sufficient in number to form a quorum are not within India, any director or any two members of the company may call an extraordinary general meeting in the same manner, as nearly as possible, as that in which such a meeting may be called by the Board.

Proceedings at general meetings

43. (i) No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.
(ii) Save as otherwise provided herein, the quorum for the general meetings shall be as provided in section 103.
44. The chairperson, if any, of the Board shall preside as Chairperson at every general meeting of the company.
45. If there is no such Chairperson, or if he is not present within fifteen minutes after the time appointed for holding the meeting, or is unwilling to act as chairperson of the meeting, the directors present shall elect one of their members to be Chairperson of the meeting.
46. If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting, the members present shall choose one of their members to be Chairperson of the meeting.

Adjournment of meeting

47. (i) The Chairperson may, with the consent of any meeting at which a quorum is present, and shall, if so directed by the meeting, adjourn the meeting from time to time and from place to place.
(ii) No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.
(iii) When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting.
(iv) Save as aforesaid, and as provided in section 103 of the Act, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

Voting rights

48. Subject to any rights or restrictions for the time being attached to any class or classes of shares, --
(a) on a show of hands, every member present in person shall have one vote; and
(b) on a poll, the voting rights of members shall be in proportion to his share in the paid-up equity share capital of the company.
49. A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.
50. (i) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders.



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(ii) For this purpose, seniority shall be determined by the order in which the names stand in the register of members.

51. A member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian, and any such committee or guardian may, on a poll, vote by proxy.
52. Any business other than that upon which a poll has been demanded may be proceeded with, pending the taking of the poll.
53. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid
54. (i) No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes.
- (ii) Any such objection made in due time shall be referred to the Chairperson of the meeting, whose decision shall be final and conclusive.

Proxy

55. The instrument appointing a proxy and the power-of-attorney or other authority, if any, under which it is signed or a notarised copy of that power or authority, shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 24 hours before the time appointed for the taking of the poll; and in default the instrument of proxy shall not be treated as valid.
56. An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105
57. A vote given in accordance with the terms of an instrument of proxy shall be valid, notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed, or the transfer of the shares in respect of which the proxy is given:
Provided that no intimation in writing of such death, insanity, revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.

Board of Directors

58. The number of the directors and the names of the first directors shall be determined in writing by the subscribers of the memorandum or a majority of them.
The persons hereinafter named shall be the first directors of the company.

(i) MR. MANISH SHARMA

(ii) MRS. SEEMA SHARMA

59. (i) The remuneration of the directors shall, in so far as it consists of a monthly payment, be deemed to accrue from day-to-day.



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- (ii) In addition to the remuneration payable to them in pursuance of the Act, the directors may be paid all travelling, hotel and other expenses properly incurred by them –
- (a) in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company; or
- (b) in connection with the business of the company.
60. The Board may pay all expenses incurred in getting up and registering the company.
61. The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register; and the Board may (subject to the provisions of that section) make and vary such regulations as it may think fit respecting the keeping of any such register.
62. All cheques, promissory notes, drafts, hundis, bills of exchange and other negotiable instruments, and all receipts for monies paid to the company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by such person and in such manner as the Board shall from time to time by resolution determine.
63. Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.
64. (i) Subject to the provisions of section 149, the Board shall have power at any time, and from time to time, to appoint a person as an additional director, provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles.
- (ii) Such person shall hold office only up to the date of the next annual general meeting of the company but shall be eligible for appointment by the company as a director at that meeting subject to the provisions of the Act.

Proceedings of the Board

65. (i) The Board of Directors may meet for the conduct of business, adjourn and otherwise regulate its meetings, as it thinks fit.
- (ii) A director may, and the manager or secretary on the requisition of a director shall, at any time, summon a meeting of the Board.
66. (i) Save as otherwise expressly provided in the Act, questions arising at any meeting of the Board shall be decided by a majority of votes.
- (ii) In case of an equality of votes, the Chairperson of the Board, if any, shall have a second or casting vote.
67. The continuing directors may act notwithstanding any vacancy in the Board; but, if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board, the continuing directors or director may act for the purpose of increasing the number of directors to that fixed for the quorum, or of summoning a general meeting of the company, but for no other purpose.
68. (i) The Board may elect a Chairperson of its meetings and determine the period for which he is to hold office.



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69. (i) The Board may, subject to the provisions of the Act, delegate any of its powers to committees consisting of such member or members of its body as it thinks fit.
- (ii) Any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Board.
70. (i) A committee may elect a Chairperson of its meetings.
- (ii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the members present may choose one of their members to be Chairperson of the meeting.
- (iii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the directors present may choose one of their number to be Chairperson of the meeting.
71. (i) A committee may meet and adjourn as it thinks fit.
- (ii) Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present, and in case of an equality of votes, the Chairperson shall have a second or casting vote.
72. All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director, shall, notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such director or such person had been duly appointed and was qualified to be a director.
73. Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.

Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer

74. Subject to the provisions of the Act, --
- (i) A chief executive officer, manager, company secretary or chief financial officer may be appointed by the Board for such term, at such remuneration and upon such conditions as it may think fit; and any chief executive officer, manager, company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board;
- (ii) A director may be appointed as chief executive officer, manager, company secretary or chief financial officer
75. A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer, manager, company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, chief executive officer, manager, company secretary or chief financial officer.

The Seal

76. (i) The Board shall provide for the safe custody of the seal



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(ii) The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the Board or of a committee of the Board authorised by it in that behalf, and except in the presence of at least two directors and of the secretary or such other person as the Board may appoint for the purpose; and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.

Dividends and Reserve

77. The company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the Board.
78. Subject to the provisions of section 123, the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.
79. (i) The Board may, before recommending any dividend, set aside out of the profits of the company such sums as it thinks fit as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose to which the profits of the company may be properly applied, including provision for meeting contingencies or for equalizing dividends; and pending such application, may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may, from time to time, think fit.
- (ii) The Board may also carry forward any profits which it may consider necessary not to divide, without setting them aside as a reserve.
80. (i) Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid, but if and so long as nothing is paid upon any of the shares in the company, dividends may be declared and paid according to the amounts of the shares.
- (ii) No amount paid or credited as paid on a share in advance of calls shall be treated for the purposes of this regulation as paid on the share.
- (iii) All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid; but if any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.
81. The Board may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.
82. (i) Any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the register of members, or to such person and to such address as the holder or joint holders may in writing direct.
- (ii) Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.



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83. Any one of two or more joint holders of a share may give effective receipts for any dividends, bonuses or other monies payable in respect of such share.
84. Notice of any dividend that may have been declared shall be given to the persons entitled to share therein in the manner mentioned in the Act.
85. No dividend shall bear interest against the company.

Accounts

86. (i) The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations, the accounts and books of the company, or any of them, shall be open to the inspection of members not being directors.

(ii) No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.

Winding up

87. Subject to the provisions of Chapter XX of the Act and rules made thereunder –
 - (i) If the company shall be wound up, the liquidator may, with the sanction of a special resolution of the company and any other sanction required by the Act, divide amongst the members, in specie or kind, the whole or any part of the assets of the company, whether they shall consist of property of the same kind or not.
 - (ii) For the purpose aforesaid, the liquidator may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members.
 - (iii) The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary, but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.

Indemnity

88. Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.



SECTION XI – OTHER INFORMATION

MATERIAL CONTRACTS AND DOCUMENTS FOR INSPECTION

The copies of the following contracts which have been entered or are to be entered into by our Company (not being contracts entered into in the ordinary course of business carried on by our Company or contracts entered into more than two years before the date of this Prospectus) which are or may be deemed material will be attached to the copy of the Prospectus which will be delivered to the RoC for registration. Copies of the abovementioned contracts and also the documents for inspection referred to hereunder, may be inspected at the Registered Office between 10 a.m. and 5 p.m. on all Working Days (Monday to Friday) from the date of the Prospectus until the Issue Closing Date.

MATERIAL CONTRACTS

1. Issue Agreement dated May 06, 2025 between our Company and the Lead Manager.
2. Registrar Agreement dated June 27, 2025 between our Company and the Registrar to the Issue.
3. Banker(s) to the Issue Agreement dated 16th September, 2025 between our Company, the Lead Manager, Banker(s) to the Issue and the Registrar to the Issue.
4. Market Making Agreement dated 16th September, 2025 between our Company, the Lead Manager and Market Maker.
5. Underwriting Agreement dated 16th September, 2025 between our Company, the Lead Manager and the Underwriter.
6. Tripartite agreement between the CDSL, our Company and the Registrar to the Issue dated September 15, 2023.
7. Tripartite agreement between the NSDL, our Company and the Registrar to the Issue dated September 15, 2023.

MATERIAL DOCUMENTS

8. Certified true copies of the Memorandum and Articles of Association of our Company, as amended from time to time.
9. Copy of Certificate of Incorporation dated December 14, 2011 issued under the name Om Metallogic Limited.
10. Copy of Fresh Certificate of Incorporation dated June 26, 2023 issued under the name Om Metallogic Limited.
11. Resolution of the Board of Directors dated 19th August, 2025 authorizing the Issue and other related matters.
12. Resolution of the Shareholders of our Company, passed at the Extra-Ordinary General Meeting held on 11th September, 2025 authorizing the Issue and other related matters.
13. Copy of the resolution dated September 30, 2023 for appointment of Mr. Manish Sharma as Managing Director.



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14. Board Resolution dated July 26, 2025 for approval of Draft Prospectus and dated 23rd September, 2025 for approval of Prospectus.
15. Auditor's report for Restated Financial Statements dated 11th September, 2025 on the Restated Financial Statements for the financial years ended March 31, 2025, 2024 and 2023 included in this Prospectus.
16. The Statement of Possible Tax Benefits dated 12th September, 2025 from our Peer Review Auditors included in this Prospectus.
17. Copies of Audited Financial Statements of the Company for financial year ended March 31, 2025, 2024 and 2023.
18. Copy of certificate from the statutory Auditors of our Company dated 12th September, 2025 regarding the sources and deployment of funds upto 31st August, 2025.
19. Certificate on KPI's issued by the Peer Review Auditors, namely M/s N.K. Mittal & Associates & Co., Chartered Accountants dated 12th September, 2025.
20. Consents of our Directors, Promoters, Company Secretary and Compliance Officer, Chief Financial Officer, Statutory Auditor, Banker(s) to the Company, Lead Manager, Legal Advisor to the Issue, Registrar to the Issue, Banker to the Issue, Underwriter and Market Maker to act in their respective capacities.
21. Due Diligence Certificate dated July 26, 2025 from the Lead Manager to BSE.
22. Site visit report of the Company dated July 25, 2025.
23. Due Diligence Certificate dated 23rd September, 2025 to SEBI by the Lead Manager.
24. In-Approval from BSE vide letter dated 08th September, 2025 to use the name of BSE in this Offer Document for listing of Equity Shares on SME Platform of BSE.

Any of the contracts or documents mentioned in the Prospectus may be amended or modified at any time if so, required in the interest of our Company or if required by the other parties, without the consent of shareholders subject to compliance of the provisions contained in the Companies Act and other relevant statutes.



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DECLARATION

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines or regulations issued by the Government and / or the guidelines or regulations issued by the Securities and Exchange Board of India, as the case may be, have been complied with and no statement made in this Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India Act, 1992, each as Amended, or the rules made thereunder or Guidelines / Regulations issued, as the case may be. We further certify that all statements and disclosures made in this Prospectus are true and correct.

SIGNED BY THE DIRECTORS OF OUR COMPANY

Sd/- Manish Sharma Chairperson & Managing Director DIN: 02494864	Sd/- Mrs. Seema Sharma Executive Director DIN: 03641944
Sd/- Ms. Kajal Garg Non-Executive Independent Director DIN: 11100385	Sd/- Mr. Neeraj Bajaj Non-Executive Independent Director DIN: 10674352
Sd/- Ms. Deepali Sehgal Kulshrestha Non-Executive Independent Director DIN: 10192105	

SIGNED BY THE CFO AND CS OF OUR COMPANY

Sd/- Mr. Tulsiram Chief Financial Officer	Sd/- Ms. Prachi Gupta Company Secretary and Compliance Officer
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Date: September 23, 2025
Place: Faridabad, Haryana