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This is an abridged prospectus containing salient features of the Red Herring Prospectus dated June 23rd, 2025 (the "RHP"). You are encouraged to read greater details available in the RHP (Download link: <https://cedaartextile.com/prospectus/>) Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

THIS ABRIDGED PROSPECTUS CONSISTS OF EIGHT PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

You may obtain a physical copy of the Bid-cum-Application from the RHP from Stock Exchange, Registrar to Issue, Share Transfer Agent, Depository Participants, Stock brokers, Underwriters, Bankers to the issue, investors' application or Self Certified Syndicate Banks. You may also download the RHP from the websites of the Book Running Lead Managers and Stock Exchanges that is www.nseindia.com; www.ftfinsec.com



CEDAAR TEXTILE LIMITED

(Formerly Known as Cedaar Textile Private Limited)

CIN: U17299KA2020PLC139070

DATE OF INCORPORATION: SEPTEMBER 28th, 2020

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	EMAIL & TELEPHONE	WEBSITE
KSSIDC Plot No B-34, Industrial Estate, Yelahanka New Town, Bangalore, Bengaluru, Karnataka, India, 560064	-	Ms. Neha Parbhakar Rawat, Company Secretary & Compliance Officer	info@cedaartextile.com +91 9815610607	www.cedaartextile.com
PROMOTERS OF THE COMPANY				
MR. RAJESH MITTAL, MR. VIRENDER GOYAL, MR. BACHANGADA NACHAPPA MONNAPPA AND MRS. BACHANGADA MONNAPPA SARASWATI				

DETAILS OF OFFER TO PUBLIC								
Type of Issue (Fresh/ OFS/ Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in Rs.)	OFS Size (by no. of shares or by amount in Rs.)	Total Issue Size (by no. of shares or by amount in `)	Issue Under 6(1) / 6(2)/ 229(1)/ 229(2)	QIB	Share Reservation		Market Maker
						NII	RII	
Fresh Issue	Up to 43, 50,000 *Equity Shares	NA	Up to 43,50,000 Equity Shares	The Issue is being made pursuant to Regulation 229(2) of Chapter IX of SEBI (ICDR) Regulations 2018 as amended.	Not more than 13,04,000 Equity Shares	Not less than 13,28,000 Equity Shares	Not less than 15,00,000 Equity Shares	Up to 2,18,000 Equity Shares

*These equity shares are proposed to be listed on SME Platform of National Stock Exchange of India Limited i.e. NSE Emerge

DETAILS OF OFFER FOR SALE BY PROMOTER(S)/ PROMOTER GROUP/ OTHER SELLING SHAREHOLDERS (UPTO A MAXIMUM OF 10 SELLING SHAREHOLDERS)								
Name Of Selling Shareholder	Type	Number Of Equity Shares Offered/ Amount in Rs.	Weighted Average Cost Of Acquisition (In Rs. Per Equity Share)	Their Average Cost of Acquisition (In ₹ Per Equity Share)	Name Of Selling Shareholder	Type	Number Of Equity Shares Offered/ Amount	Weighted Average Cost Of Acquisition (In ₹ Per Equity Share)
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES	
Price Band*	Rs. 130 /- to Rs. 140 /- Per Equity Share of face value of 10/- each.
Minimum Bid Lot Size	For details of minimum bid lot size, please refer to price band advertisement to be published in two national daily newspapers (one each in English and in Hindi) with wide circulation and one daily regional newspaper with wide circulation at least two working days prior to the Bid / Issue Opening Date.
Anchor Portion Offer Opens/Closes on**	Friday, June 27, 2025.
Bid/Offer Open On	Monday, June 30, 2025.
Bid/Closes Open On	Wednesday, July 02, 2025.
Finalization of Basis of Allotment	Thursday, July 03, 2025.
Initiation of Refunds	Friday July 04, 2025.
Credit of Equity Shares to Demat accounts of Allottees	Friday July 04, 2025.
Commencement of trading of Equity Shares	Monday, July 07, 2025.

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- * For details of price band and Basis of Issue Price, please refer to price band advertisement and page no. 133 of Red Herring Prospectus.
- ** Our Company, in consultation with the BRLMs, consider participation by Anchor Investors in accordance with the SEBI (ICDR) Regulations. The Anchor Investor Bidding Date shall be one Working Day prior to the Bid/Issue Opening Date i.e. Friday, June 27, 2025.

The Weighted average cost of acquisition of all Equity Shares transacted over the trailing eighteen months from the date of RHP

Name of shareholders	No. of Shares acquired in last Eighteen Months#	Weighted Average Price (in Rs.)**
Mr. Rajesh Mittal	37,57,728	144.25
Mr. Virender Goyal	16,94,196	140.00
Mr. Monnappa Nachappa Bachangada	36,94,176	140.00
Mrs. Bachangada Monnappa Saraswathi	1,45,000	0
Upma Goyal	10	0
Chetna Mittal	10	0
Naveen Mittal	10	0

Including the Equity Shares issued pursuant to bonus issue and Conversion of Loan into Equity.

** As certified by M/s. Kapish Jain & Associates, Chartered Accountants, by way of their certificate dated 21st June, 2025.

WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for the trailing eighteen months from the date of RHP.

RISKS IN RELATION TO THE FIRST ISSUE

This being the first public offer of the Equity Shares of our Company, there has been no formal market for the Equity Shares. The face value of each Equity Share is ₹ 10/-. The Floor Price, Cap Price and Offer Price as determined by our Company in consultation with the Book Running Lead Manager, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building process, as stated under “**Basis for Issue Price**” on page no. 133 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 RISK

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the 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 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 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 contents of the Red Herring Prospectus. Specific attention of the investors is invited to “**Risk Factors**” beginning on page no. 36 of the Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stock brokers, underwriters, bankers to the issue, investors’ associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM’s or download it from the website of the Stock Exchange i.e. www.nseindia.com and the BRLM at www.ftfinsec.com

PRICE INFORMATION OF BRLM’s*

Sr. No.	Issue name	Name of Merchant Banker	+/- % change in closing price, [+/- % change in closing benchmark]- 30th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 90th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 180th calendar days from listing
1.	Jainik Power Cables Limited	FAST TRACK FINSEC PRIVATE LIMITED	Not Applicable	Not Applicable	Not Applicable
2.	Nikita papers Limited		Not Applicable	Not Applicable	Not Applicable
3.	Gajanand International Limited		(42.60)	(50.13)	(61.40)
			(1.62)	(4.12)	13.33
4.	Ambey Laboratories Limited		(26.16)	(29.94)	(35.41)
			0.13	2.73	5.41
5.	Akiko Global Services Limited		(18.80)	(14.30)	(14.68)
			3.68	3.55	(1.29)
6.	Enser Communications Limited		(2.99)	146.36	274.54
			1.08	6.65	15.03
7.	Sungarner Energies Limited		(17.66)	(27.57)	23.91
			(0.95)	4.37	15.29
8.	Pearl Green Clubs and Resorts Limited		3.27	(0.50)	(2.92)
			11.95	45.52	102.80
9.	Globesecure Technologies Limited		212.94	313.07	125.47
			(5.35)	14.94	38.57
10.	Jeena Sikho Lifecare Limited		(12.69)	(18.16)	(15.17)
			(2.42)	(7.09)	22.78
11.	SBL Infratech Limited		(55.20)	(64.8)	(47.72)
			(0.53)	(3.77)	(3.48)

PRICE INFORMATION OF BRLM's*						
Sr. No.	Issue name	Name of Merchant Banker	+/- % change in closing price, [+/- % change in closing benchmark]- 30th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 90th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 180th calendar days from listing	
12.	Kranti Industries Limited	FAST TRACK FINSEC PRIVATE LIMITED	(1.22)	2.84	(12.04)	
			(8.38)	1.62	(3.16)	
13.	Goblin India Limited		125.71	80.21	(27.20)	
			4.62	8.70	(20.29)	
14.	Ascom Leasing and Investments Limited		5.00	0.00	15.83	
			(0.60)	(5.47)	(15.60)	
15.	Trekkingtoes.Com Limited		(55.59)	(59.90)	(67.92)	
			(3.77)	12.14	28.67	

Source: Price Information www.bseindia.com & www.nseindia.com Offer Information from respective Prospectus.

Name of BRLM and contact details (telephone and email id) of each BRLM	 Fasttrack Finsec Category-I Merchant Banker FAST TRACK FINSEC PRIVATE LIMITED Address: Office No. V-116, 1st Floor, New Delhi House, 27, Barakhambha Road, New Delhi – 110 001 Tel No.: +91-11-43029809 Email: mb@ftfinsec.com , investor@ftfinsec.com Contact Person: Mr. Vikas Kumar Verma Website: www.ftfinsec.com CIN: U65191DL2010PTC200381 SEBI Registration No. INM00001250
Name of Syndicate Members	Not Applicable
Name of Market Makers	 NNM SECURITIES PRIVATE LIMITED Address: 1111 Stock Exchange Tower 11th Floor, Dalal Street Fort Mumbai MH 400023 IN Tel No.: 022-40790020 Email: support@nnmsecurities.com Website: www.nnmsecurities.com Contact Person: Nikunj Anilkumar Mittal SEBI Registration No.: INZ000234235
Name of Registrar to the Offer and contact details (telephone and email id)	 SKYLINE FINANCIAL SERVICES PRIVATE LIMITED Address: D-153 A, 1 st Floor, Okhla Industrial Area, Phase - I, New Delhi-110020 Telephone: +91-11-40450193-97 Email Id: ipo@skylinerta.com Investor Grievance e-mail: ipo@skylinerta.com Website: www.skylinerta.com Contact Person: Mr. Anuj Rana SEBI registration number: INR000003241 CIN: U74899DL1995PTC071324
Name of Statutory Auditor	M/s Kapish Jain & Associates Chartered Accountants
Name of Credit Rating Agency and the rating or grading obtained if any	Not Applicable
Name of Debenture trustee, if any.	Not Applicable
Self-Certified Syndicate Banks	The list of banks is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35
Non-Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. For further details, see section titled “ <i>Issue Procedure</i> ” beginning at page no. 355 of the RHP

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Details regarding website address(es)/ link(s) from which the investor can obtain list of Registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes
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PROMOTERS OF THE ISSUER COMPANY			
Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1	Mr. Rajesh Mittal	Individual	Experience: He possesses over 28 years of experience in Vardhman textiles limited from 1996 to 2004, entrepreneurship from 2005 to 2017 and MR Fabrics & Apparels from 2018 till date all in textile industry, including fibres, yarn, fabrics, and clothing. Qualification: MBA (Marketing)
2	Mr. Virender Goyal	Individual	Experience: Mr. Virender Goyal, Chief Executive Officer of Cedaar Textile Limited, has 33 years of experience in engineering, project management, and business strategy. He has progressed from Supervisor to Managing Director in large firms, gaining hands-on experience in all project stages. Mr. Goyal has held leadership roles in major companies like Epic Group and Maral Overseas. Qualification: B. Sc. in Textile Chemistry
3	Mr. Monnappa Nachappa Bachangada	Individual	Experience: Mr. Monnappa has been a Non- executive Director of the company since 2020. With 30 years of entrepreneurial experience, he committed to innovative manufacturing approaches of our company. He founded Cotton World in 1995, specializing in children's wear. His strengths include garment production, product development, and financial management. He actively participates in major company decisions, financial management, and future expansions. Qualification: NIL
4	Mrs. Bachangada Monnappa Saraswathi	Individual	Experience: Mrs. Bachangada Monnappa saraswathi is appointed as director of the company 2020, having more than 25 years in the business. She has been actively involved in company HR & Personal affairs, administration at company level. She is also involved in Various welfare activities related to staff and workers. Qualification: NIL

BUSINESS OVERVIEW AND STRATEGY						
Company Overview	Our Company offers the widest range of Raw white Yarns, Melange Yarns, Solid Top dyed Yarns, and Grey Fancy Yarns in Cotton, Polyester, Acrylic, Viscose, Tencel, Modal, and other Fibers. All Yarns are being offered with sustainability as the prime focus, in 100% Organic, Recycle Fibers (Polyester & Cotton) for a Green Environment and Conservation of natural resources. For further details, please see “ Our Business ” on page no. 171 of the Red Herring Prospectus.					
Product /Service Offering	Yarn, Fabrics, Technical Textile IFR, Dyed Yarn and Other Related Products.					
Revenue segmentation by product/ Service-offering	S. No.	Particulars	For the Year/ Stub Period as on			
			31 st December, 2024 (Rs. in Lakhs)	31 st March, 2024 (Rs. in Lakhs)	31 st March, 2023 (Rs. in Lakhs)	31 st March, 2022 (Rs. in Lakhs)
	1.	Yarn	8401.97	18438.00	16024.98	21740.00
	2.	Fabrics	336.08	372.30	Nil	Nil
	3.	Technical Textile IFR	280.07	158.00	Nil	Nil
	4.	Dyed Yarn	1568.37	Nil	Nil	Nil
	5.	Other Related Products	616.14	Nil	Nil	Nil
Geographies Served	In India: Chandigarh, Dadra and Nagar Haveli, Delhi, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, Uttarakhand, West Bengal; Outside India: Australian, Bangladesh, Chile, China, Egypt, Hong Kong, Indonesia, Italy, Kenya, Morocco, Netherland, Panama, Peru, Portugal, Serbia, Singapore, South Africa, Sri Lanka, Spain, United Arab Emirates, United States, Vietnam.					
Revenue segmentation by geographies	S. No.	Particulars	For the Year/ Stub Period as on			
			31 st December, 2024 (Rs. in Lakhs)	31 st March, 2024 (Rs. in Lakhs)	31 st March, 2023 (Rs. in Lakhs)	31 st March, 2022 (Rs. in Lakhs)
	1.	India (Chandigarh, Dadra and Nagar Haveli etc.)	7,282.28	12,139.75	10,255.98	8,850.48
	2.	Outside India (Australia, Bangladesh etc.)	3920.92	6,828.63	5,769.00	12,889.58
Key Performance Indicators	Key financial and operational performance indicators of our Company, as included in “ Basis for Issue Price ” beginning on page no. 133 of the Red Herring Prospectus.					
Client Profile or Industries Served	Textile Industry					

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Revenue segmentation in terms of top 5/10 clients or Industries	Our top ten customers have contributed 63.30%, 47.04%, 37.08% and 56.83% of our revenues for the period ended December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022 based on Restated Financial Statements.					
Intellectual Property	S. No.	Trademark / Wordmark	Date of application	Application number	Class	Current Status
	1.	Inflame	14.11.2022	5680972	25	Registered
Market Share	No Data Available.					
Manufacturing Plant	At Ludhiana: Village Akbarpur, Ahmedgarh, Dist:Sangrur, Near Ludhiana, Punjab- 148021 (India)					
Employee, Strength:	As on June 1, 2025, the Company has employed 583 employees at various levels of the Organization.					

BOARD OF DIRECTORS				
Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1.	Mr. Rajesh Mittal	Managing Director	Experience: He possesses over 28 years of experience in Vardhman textiles limited from 1996 to 2004, entrepreneurship from 2005 to 2017 and MR Fabrics & Apparels from 2018 till date all in textile industry, including fibres, yarn, fabrics, and clothing Qualification: MBA (Marketing)	INDIAN COMPANIES: 1. Inncott International Private Limited. FOREIGN COMPANIES: Nil
2.	Mr. Virender Goyal	Executive Director	Experience: He holds 33 years of experience in engineering, project management, and business strategy. He has progressed from Supervisor to Managing Director in large firms, gaining hands-on experience in all project stages. Mr. Goyal has held leadership roles in major companies like Epic Group and Maral Overseas. Qualification: B. Sc. in Textile	INDIAN COMPANIES: 1. Inncott International Private Limited. 2. Auburn Design Pvt. Ltd. FOREIGN COMPANIES: Nil
3.	Mr. Bachangada Monnappa Nachappa	Non-Executive Director	Experience: With 30 years of entrepreneurial experience, he committed to innovative manufacturing approaches of our company. He founded Cotton World in 1995, specializing in children's wear. Qualification: Nil	INDIAN COMPANIES: 1. Auburn Design Private Limited 2. My Textile Pvt. Ltd. 3. Dress Master Apparel Pvt. Ltd FOREIGN COMPANIES: Nil
4.	Mrs. Bachangada Monnappa Saraswathi	Non-Executive Director	Experience: She is having more than 25 years in the business. She has been actively involved in company HR & Personal affairs, administration at company level. Qualification: Nil	INDIAN COMPANIES: 1. Auburn Design Private Limited 2. My Textile Pvt. Ltd. FOREIGN COMPANIES: Nil
5.	Mr. Kamta Nath Pandey	Non-Executive and Independent Director	Experience: He has served in the Government of India for more than three decades in the Ministry of Finance, Defense, Home and Information and broadcasting at various levels such as UNRE Secretary, Dy Secretary, Director and Joint Secretary. He has sufficient exposure to financial planning, Management, Expenditure control and administration. He retired on Superannuation on 31 May 2003 from a senior administrative Grade post in the Government of India. Qualification: Bachelor of Arts	INDIAN COMPANIES: 1. Shristi Infrastructure Development Corporation Limited (Amal) FOREIGN COMPANIES: Nil
6.	Mr. Vinay Aggarwal	Non-Executive and Independent Director	Experience: He was appointed as director of the company on 27 th March, 2025. He has total experience of 10 years as a director in Dhananjaya Overseas Private Limited from the year 2015 and 02 years as a director in Dhananjaya Pet Solutions Private Limited from 2023. Qualification: Higher Secondary (12 th Class).	INDIAN COMPANIES: 1. Dhananjaya Pet Solutions Private Limited 2. Dhananjaya Overseas Private Limited FOREIGN COMPANIES: Nil
7.	Mr. Yogendra Kumar Singhal	Non-Executive-Independent Director	Experience: Mr. Yogendra Kumar Singhal Non- Executive Independent Director of Cedaar Textile Limited, has 43 experience and worked in various organizations on different positions for RTA operations, IPO'S etc. He worked for Big Share Services Limited as Vice president; he is looking after Business Development and Entire operations including IPOs for North India Qualification: Bachelor of Arts	INDIAN COMPANIES: 1. ACJK Foods Private Limited 2. Amir Chand Jagdish Kumar (Exports) Limited FOREIGN COMPANIES: Nil

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BOARD OF DIRECTORS				
Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
8.	Mr. Rajesh Bansal	Non-Executive and Independent Director	Experience: He was appointed as director of the company on 11th September, 2024. He Holds a Graduation Degree Bachelor of Technology and has 12 years' experience in the Media Impex Private Limited, he has vast experience in the field of production, marketing, sales, and other aspect of entrepreneurship in textile business. Qualification: Bachelor of Technology	INDIAN COMPANY: 1. Media Impex Private Limited FOREIGN COMPANIES: Nil

For further details in relation to our Board of Directors, see “*Our Management*” beginning on page no. 216 of the Red Herring Prospectus.

OBJECT OF THE OFFER
Details of means of finance –

The fund requirements for each of the objects of the Issue are stated as follows:

(Rs. in Crores)

Sr. No.	Objects of the Issue	Total estimate cost	Amount deployed till	Amount to be financed from Net Proceeds	Estimated Net Proceeds Utilization	
					Fiscal 2026	Fiscal 2027
1.	Installation of Grid-tied Solar PV Rooftop System for Captive evacuation	8.00	-	8.00	8.00	[●]
2.	Modernization of the Machines	17.00	-	17.00	17.00	[●]
3.	To meet working capital requirements	24.90	-	24.90	24.90	[●]
4.	General Corporate Purpose; and	[●]	[●]	[●]	[●]	[●]
5.	Issue Expenses	[●]	0.49*	[●]	[●]	[●]
	Total	[●]	[●]	[●]	[●]	[●]

* Kapish Jain & Associates, Chartered Accountants (Peer reviewed Statutory Auditor of the Company) vide certificate dated June 21, 2025 has certified that the Company has incurred expenses of 49.38 lakhs towards “Issue Expenses” as on December 31, 2024 from its internal accruals

** To be finalized upon determination of the Issue Price and updated in the Prospectus prior to filing with the ROC. The amount to be utilized for general corporate purposes shall not exceed 25% of the gross proceeds from the Fresh Issue.

Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issue, if any, of the Company in the preceding 10 years: Nil

Name of monitoring agency, if any: Brickwork Ratings India Private Limited

Terms of Issuance of Convertible Security, if any: Not Applicable

SHAREHOLDING PATTERN

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre issue
1.	Promoter and Promoter Group	95,28,600	100.00%
2.	Public	-	-
	Total	95,28,600	100.00%

Number/amount of equity shares proposed to be sold by selling shareholders. – Not Applicable.

RESTATED FINANCIALS STATEMENT

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	December 31, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Total income from operations (Net)	11,202.62	18,968.38	16,024.98	21,740.31
Net Profit/(Loss) before tax and extraordinary items	940.47	1,498.72	644.51	916.24
Net Profit / (Loss) after tax and extraordinary items	706.18	1,105.05	458.94	798.63
Equity Share Capital	952.86	750.00	25.00	25.00
Reserves and Surplus	5,116.88	1,773.55	1,393.51	934.57
Net Worth ⁽¹⁾	6069.74	2523.55	1418.51	959.57
Restated Basic Earnings per Share ⁽²⁾	8.63	14.73	6.12	10.65
Restated Diluted Earnings per Share ⁽³⁾	8.63	14.73	6.12	10.65
Restated Net Asset Value per Share⁽⁴⁾ (Post Bonus)	63.70	33.65	18.91	12.79
Total Borrowings ⁽⁵⁾	12,062.63	14,614.90	13,700.93	12,101.33

(1) Net Worth is calculated as the sum of equity share capital and other equity attributable to owners of the Company;

(2) Basic EPS = Net Profit after tax, as restated, attributable to equity shareholders divided by weighted average no. of equity shares outstanding during the year/ period

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- (3) *Diluted EPS = Net Profit after tax, as restated, attributable to equity shareholders divided by weighted average no. of diluted equity shares outstanding during the year/ period.*
- (4) *Net Asset Value per share = Net worth attributable to the owners of the company divided by the numbers of shares outstanding as at year end.*
- (5) *Total borrowings is the sum of short-term borrowings and long-term borrowings*

INTERNAL RISK FACTORS

(Minimum 5 and maximum 10 risk factors to be specified)

The below mentioned risks are top 7 risk factors as per the RHP

1. *Our top ten customers contribute significant portion in the revenue of the Company. Any loss of business from one or more of them may adversely affect our revenues and profitability*
2. *Our Company has not entered into any long-term contracts with any of its customers and we typically operate on the basis of purchase orders. Inability to maintain regular order flow would adversely impact our revenues and profitability.*
3. *Our Business depends on our production facility situated in city of Punjab. Any loss of or shutdown of operations of the production facility on any grounds could adversely affect our business or results of operations.*
4. *Any change in our consumer's likes, preferences or a change in their perception regarding the quality of our products may negatively affect the image and our reputation and in turn affect our revenues and profitability.*
5. *We may not be able to prevent unauthorized use of our logo as the company has not obtained/ applied for the trademark license. Consequently, our trademarks may be obtained or used by third party(ies), which may lead to the dilution of our goodwill*
6. *Our inability to manage inventory in an effective manner could affect our business*
7. *We do not have any long-term agreement or contract of supply of raw materials and consequently are exposed to price and supply fluctuations for our raw materials*

For further details on “**Risk Factors**” please refer page no. 36 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

Sr. No.	Name of individual/ entity	Criminal Proceedings	Tax proceedings	Statutory/ Regulatory proceeding	Disciplinary actions by the SEBI or stock Exchanges against our Promoters	Material civil litigation	Aggregate amount involved (Rs. in lakhs)
1.	Company						
	By the Company	Nil	Nil	Nil	Nil	Nil	Nil
	Against the Company	Nil	Nil	Nil	Nil	Nil	Nil
2.	Directors (Other than Promoters)						
	By the Directors	Nil	Nil	Nil	Nil	Nil	Nil
	Against the Directors	Nil	Nil	Nil	Nil	Nil	Nil
3.	Promoters						
	By the Promoters	Nil	Nil	Nil	Nil	Nil	Nil
	Against the Promoters	Nil	Nil	Nil	Nil	Nil	Nil
4.	Subsidiaries						
	By the Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil
	Against the Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil
5.	Group Companies						
	By the Group Companies	Nil	Nil	Nil	Nil	Nil	Nil
	Against the Group Companies	Nil	Nil	Nil	Nil	Nil	Nil
6.	KMP						
	By the KMP	Nil	Nil	Nil	Nil	Nil	Nil
	Against the KMP	Nil	Nil	Nil	Nil	Nil	Nil

For further details, see “**Outstanding Litigation and Material Developments**” on page no. 326 of the RHP.

- B. **Brief details of top 5 material outstanding litigations against the company and amount involved - NIL**
- C. **Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any - NIL**
- D. **Brief details of outstanding criminal proceedings against Promoters (200- 300-word limit in total) – NIL**

ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY

NIL

DECLARATION BY THE COMPANY

<p>We hereby certify and declare that all relevant provisions of the Companies Act, 2013 and the rules, regulations and guidelines issued by the Government of India, and the regulations or guidelines issued by Securities and Exchange Board of India, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in the Red Herring Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, and the Securities and Exchange Board of India Act, 1992, each as amended or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all the disclosures and statements made in the Red Herring Prospectus are true and correct.</p>
