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This is an abridged prospectus containing salient features of the red herring prospectus of C K K Retail Mart Limited (the “Company”) dated January 19, 2026 (the “RHP” or “Red Herring Prospectus”) filed with the Registrar of Companies, Mumbai. You are encouraged to read greater details available in the RHP, which is available at <https://ckkretailmart.com/>. Unless otherwise specified all capitalized terms used herein and not specifically defined shall bear 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.

Please ensure that you have read the RHP, this Abridged Prospectus (“Abridged Prospectus”) and the General Information Document for investing in public issues (“GID”) undertaken through the Book Building Process before applying in the Offer (as defined below). The investors are advised to retain a copy of the RHP/ Abridged Prospectus for their future reference. You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the Stock Exchange (defined below), Syndicate Members (defined below), Registrar to the Offer, Registrar and Share Transfer Agents (“RTAs”), Collecting Depository Participants (“CDPs”), Registered Brokers, Bankers to the Offer, Investors’ Associations or Self Certified Syndicate Banks (“SCSBs”). You may also download the RHP from the website of National Stock Exchange of India Limited (“NSE”/“Stock Exchange”) at www.nseindia.com, the website of our Company at <https://ckkretailmart.com/> and website of Book Running Lead Manager at <https://www.oneviewadvisors.com/>



C K K RETAIL MART LIMITED

Corporate Identification Number: U51909MH2005PLC151252

Registered Office	Contact Person	Email and Telephone	Website
Aurus Chambers, B - 418, Near Mahindra Tower, S S Amrutwar Lane, Worli, Mumbai City, Mumbai, Maharashtra, India, 400013	Mr. Shivam Singla (Company Secretary and Compliance Officer)	Email: cs@ckkretailmart.com Tel No: +91-8437707034	https://ckkretailmart.com/

Promoters of the Company

Mr. Saurabh Malhotra, Sakuma Infrastructure and Realty Private Limited, Ms. Kusum Chander Mohan Malhotra and Ms. Vanitha Malhotra

Details of Offer to Public

Type of Offer	Fresh Issue Size	Offer for Sale Size	Total Offer Size	Eligibility	Share Reservation			Market Maker
					QIB	NII	II	
Fresh Issue and Offer for Sale	Up to 44,08,000 Equity Shares of face value of ₹ 10 each aggregating up to ₹ [●] Lakh	Up to 9,92,000 Equity Shares of face value of ₹ 10 each aggregating up to [●].	Up to 54,00,000 Equity Shares of face value of ₹ 10 each aggregating up to [●]	This offer is being made in terms of Regulation 229(2) of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time.	Not more than [●] Equity Shares of face value of ₹10/- each.	Not less than [●] Equity Shares of face value of ₹10/- each available for Allocation or Net Offer less allocation to QIB Bidders and Individual Bidders	Not less than [●] Equity Shares of face value of ₹10/- each available for allocation or Net Offer less Allocation to QIB Bidders and Non – Institutional Bidders.	Up to 2,73,600 Equity Shares of face value of ₹10/- each

THESE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF NSE (“NSE EMERGE”)

DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDERS AND THEIR AVERAGE COST OF ACQUISITION

Name of selling shareholders	Type	Number of shares offered	Average Cost of Acquisition per equity share (in ₹)*
Sakuma Infrastructure and Realty Private Limited	Promoter Selling Shareholder	9,92,000	5.00

* As Certified by the SSRV & Associates Chartered Accountants by their certificate dated December 15, 2025

Price Band, Minimum Bid Lot & Indicative Timelines

Price Band	₹ 155/- to ₹ 163/- Per Equity Share of face value of ₹ 10/- each.
Minimum Bid Lot Size	1,600 Equity Shares and in multiples of 800 equity shares thereafter
Anchor Investor Bidding Date	January 29, 2026 Thursday ⁽¹⁾
Bid/Offer Open On	January 30, 2026, Friday
Bid/Offer Closes On	February 03, 2026, Tuesday ⁽²⁾
Finalisation of Basis of Allotment with the Designated Stock Exchange	February 04, 2026, Wednesday
Initiation of Allotment / refunds/ unblocking of funds from ASBA Account or UPI ID linked bank account*	On or before February 05, 2026, Thursday
Credit of Equity Shares to Demat accounts of Allottees	On or before February 05, 2026, Thursday
Commencement of trading of Equity Shares on the Stock Exchange	On or before February 06, 2026, Friday

- (1) Our Company, in consultation with the BRLM may 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/ Offer Opening Date in accordance with the SEBI ICDR Regulations.
- (2) Our Company, in consultation with the BRLM, may decide to close the Bid/Offer Period for QIBs one Working Day prior to the Bid/Offer Closing Date, in accordance with the SEBI ICDR Regulations.

* 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 Bid/Offer Closing Date for cancelled/withdrawn/deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of ₹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 BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated by the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 read with the 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/DIL2/P/CIR/2022/75 dated May 30, 2022, and the SEBI ICDR Master Circular, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of the Company with the SCSBs, to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation in compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, 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, and the SEBI master circular no. SEBI/HO/CFD/PoD2/P/CIR/2023/00094 dated June 21, 2023 which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of the Company with the SCSBs, to the extent applicable.

The weighted average cost of acquisition of all the Equity Shares transacted in the last 18 (eighteen) months preceding the date of the Red Herring Prospectus, are set forth below:

Past Transactions	Weighted Average Cost of Acquisition (WACA) (in ₹)	Cap price/ upper end of Price Band is 'X' times of the weighted average cost of acquisition	Range of acquisition price: Lowest Price – Highest Price (in ₹)
WACA of Primary issuance*	Nil	Nil	Nil
WACA of Secondary transactions*	Nil	Nil	Nil

* Excluding the shares issued under issuance of bonus shares

Note: As certified by M/s N Naresh and Co., Chartered Accountants, the Statutory Auditor, by way of their certificate dated January 20, 2026.

RISKS IN RELATION TO THE FIRST OFFER

This being the first public offer of the Equity Shares of our Company, there has been no formal market for Equity Shares. The face value of each Equity Share is ₹ 10/-. The Floor Price, Cap Price and Offer Price as determined by our Company and, 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 Offer Price” beginning on page 126 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 Bidders should not invest any funds in the offer unless they can afford to take the risk of losing their investment. Bidders are advised to read the risk factors carefully before taking an investment decision in the offer. For taking an investment decision, Bidders must rely on their own examination of our Company and the offer, including the risks involved. The equity shares in the offer 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 35 of the Red Herring Prospectus.

PROCEDURE

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

If you wish to know about processes and procedures applicable to this offer, 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.oneviewadvisors.com

Sr. No.	Issuer Name	Issue size (₹ In Cr.)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, +/- % change in closing benchmark]- 30 th calendar days from listing	+/- % change in Price on closing price, +/- % change in closing benchmark]- 90 th calendar days from listing	+/- % change in Price on closing price, +/- % change in closing benchmark]- 180 th calendar days from listing
1.	Mahamaya Lifesciences Limited	70.44 cr	₹114 per Equity Share	November 18, 2025	116.00	52.76% [-0.13%]	-	-
2.	Astonea Labs Limited	37.67	₹135 per Equity Share	June 03, 2025	137.45	8.04%, [3.31%]	29.41%, [-0.46%]	11.11% [6.07%]

Sr. No.	Issuer Name	Issue size (₹ In Cr.)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, +/- % change in closing benchmark]- 30 th calendar days from listing	+/- % change in Price on closing price, +/- % change in closing benchmark]- 90 th calendar days from listing	+/- % change in Price on closing price, +/- % change in closing benchmark]- 180 th calendar days from listing
3.	Storage Technologies and Automation Limited	29.95	₹78 per Equity Share	May 08, 2024	148.20	62.95% [2.19%]	104.10% [7.20%]	97.44% [7.24%]
4.	Qualitek Labs Limited	19.64	₹100 per Equity Share	January 29, 2024	190.00	63.00% [1.60%]	58.50% [3.79%]	149.50% [13.05%]

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

Name of BRLM and contact details (telephone and email id) of each BRLM	Oneview Corporate Advisors Private Limited Address: The Summit Business Bay, 619 & 620, 6 th Floor, 266/1-172, Gundavali, Andheri Kurla Road, Andheri (East), Mumbai -400093 Tel No: +91- 22- 69010381 Email: mbd@oneviewadvisors.com Investor grievance e-mail: investorgrievance@oneviewadvisors.com Website: https://www.oneviewadvisors.com/ Contact Person: Ms. Alka Mishra SEBI Registration No: INM000011930
Name of Syndicate Member	Basan Equity Broking Limited
Name of Market Maker	SVCM Securities Private Limited
Name of Registrar to the Offer and contact details (telephone and email id)	Bigshares Services Private Limited Address: S6-2, 6 th Floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai -400093, India Contact Person: Mr. Babu Rapheal Tel: 022 6263 8200 Email: ipo@bigshareonline.com ; info@bigshareonline.com Investor grievance e-mail: investor@bigshareonline.com Website: www.bigshareonline.com SEBI Registration No: INR000001385
Name of Statutory Auditor	S S R V & Associates
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 http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes
Non-Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Offer to Non Syndicate Registered Brokers at the Non Syndicate Broker Centers. For further details, see section titled "Offer Procedure" beginning at page 336 of the RHP
Details regarding website address(es)/ link(s) from which the investor can obtain list of registrar to offer and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes

PROMOTERS OF THE ISSUER COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification / Corporate Information
1.	Mr. Saurabh Malhotra	Individual	Mr. Saurabh Malhotra is the Chairman, Non-Executive Director, and Promoter of our Company and has been associated with the Company since its incorporation. He has completed his Bachelor of Commerce degree (Financial Accounting and Auditing (Special)) from D.G. Ruparel College of Arts, Science and Commerce, University of Mumbai in the year 1997. He holds a Post Graduate Diploma in Business Administration with specialization in finance from Prin. L.N. Welingkar Institute of Management Development and Research, Mumbai, completed in the year 2000. He has an experience of around 20 years in the agro-commodity sector. In addition to his role in our Company, he serves as the Managing Director of our Group Company, Sakuma Exports Limited, which is engaged in the export of agro-based commodities. As Chairman and Non-Executive Director of our Company, he plays a key role in offering strategic guidance and contributes to the overall business direction and long-term growth.
2.	Ms. Kusum Chander Mohan Malhotra	Individual	Ms. Kusum Chander Mohan Malhotra is promoter of our company. She holds Degree of Bachelor of Arts from University of Delhi in the Year 1966. Since 1995, Ms. Kusum Chander Mohan Malhotra has held directorships in various companies and is currently serving as a director in various entities.

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification / Corporate Information
3.	Ms. Vanitha Malhotra	Individual	Ms. Vanitha Malhotra holds Post Graduate Diploma in Communication and Media from Shreemati Nathibai Damodar Thackersey Women's University, Mumbai in the Year 1999. She is the Managing Director of Sakuma Infrastructure and Realty Private Limited since 2014. She has an experience of over 10 years in the real estate industry.
4.	Sakuma Infrastructure and Realty Private Limited ("Sakuma Infra")	Corporate	Sakuma Infrastructure and Realty Private Limited was originally incorporated as "Sakuma Financial Services (India) Private Limited" on March 15, 1995, under the provisions of Companies Act, 1956. Further, the name of the Company was changed to "Sakuma International Marketing Private Limited" and a fresh certificate of incorporation dated October 14, 2003, was issued by the Assistant Registrar of Companies, Maharashtra, Mumbai effecting such name change. Thereafter, pursuant to the resolution dated June 27, 2011, the name of the company was changed from "Sakuma International Marketing Private Limited" to "Sakuma Infrastructure and Realty Private Limited". A fresh certificate of incorporation dated July 01, 2011, was issued by the Registrar of Companies, Maharashtra, Mumbai.

For further details in relation to our Promoters, see chapter titled "Our Promoters and Promoter Group" beginning on page 213 of the RHP.

BUSINESS OVERVIEW AND STRATEGY

Company Overview: Our Company is engaged in the distribution of packaged products catering to both retail and wholesale businesses. The Company commenced its business operations in the Financial Year 2020–21 and since year 2023, the Company has focused on the distribution and trading of packaged agro-commodities such as sugar, pulses and ghee across regions including Maharashtra, Bihar, West Bengal, and the north-eastern states. In April 2025, our Company expanded the product portfolio with the launch of "FruitzzzUp", a fruit pulp-based juice brand, reinforcing our commitment to offering a diverse and evolving product range that caters to changing consumer preferences. At present, our business primarily involves the distribution of packaged agro-commodities such as sugar, rice, and pulses along with packaged products such as milk powder and soft drinks (carbonated as well as fruit based). In addition to our core business operation, we also occasionally undertakes consultancy assignments

Product/Service Offering: Our major products include sugar, pulses, rice, dairy products & carbonated beverage

Intellectual Property, if any: Our Company have been granted 8 trademark registrations for our branded products under Class 30, 31, & 35.

Market Share: Not ascertainable

Manufacturing plant, if any: As our Company engaged into the business of trading and distribution of agro-commodities and soft beverages, hence our Company does not have a manufacturing plant.

Employee strength: As of December 31, 2025, we had 36 employees.

For further details of the business and strategy, see chapter titled "Our Business" beginning on page 155 of the Red Herring Prospectus.

BOARD OF DIRECTORS

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1.	Ms. Hiral Jayeshkumar Shah	Managing Director	Qualification: She has completed her Bachelor of Commerce from Santa Gadge Baba Amravati University, Amravati in the year 2008. She is a qualified Chartered Accountant. She was granted her certificate of practice by the Institute of Chartered Accountants of India in 2014. Experience: She has 6 years of working experience in the role of general manager at Sakuma Exports Limited.	Nil
2.	Mr. Saurabh Malhotra	Chairman, Non-Executive Director	Qualification: He has completed his Bachelor of Commerce degree (Financial Accounting and Auditing (Special)) from D.G. Ruparel College of Arts, Science and Commerce, University of Mumbai in the year 1997. He holds a Post Graduate Diploma in Business Administration with specialization in finance from Prin. L.N. Welingkar Institute of Management Development and Research, Mumbai, completed in the year 2000. Experience: He has an experience of around 20 years in the agro-commodity sector. In addition to his role in our Company, he serves as the Managing Director of our Group Company, Sakuma Exports Limited, which is engaged in the export of agro-based commodities. As Chairman and Non-Executive Director of our Company, he plays a key role in offering strategic guidance and contributes to the overall business direction and long-term growth.	Companies: 1. Sakuma Warehousing and Packaging Private Limited 2. Sukriti Trading Limited 3. KUKK Infra and Realty Private Limited 4. SMVM Infra and Realty Private Limited 5. KKSM Infra and Realty Private Limited 6. Prosperity Infra and Realty Private Limited 7. Prosperity Real Estate Solutions Private Limited 8. Samavama Infra and Realty Private Limited 9. Sakuma Finvest Private Limited

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
				10. Sakuma Exports Limited 11. G.M. K. System and Logistics Private Limited LLP: 1. KK and VM Infra and Realty LLP 2. SMKK Infra and Realty LLP 3. KU and SM Infra and Realty LLP
3.	Ms. Arpita Dilip Tari	Independent Director	<p>Qualification: She has completed her Bachelor of Commerce degree from the University of Mumbai in the year 2002.</p> <p>Experience: She served as a Finance Controller at the India office of Mohiddin Lanka Foodstuff Trading LLC, Dubai, UAE from January 10, 2005, to October 2024, 2024 and has around 19 years of experience of in finance.</p>	Nil
4.	Ms. Neha Vohra	Independent Director	<p>Qualification: She has completed her Bachelors of Arts degree in Business Studies and Marketing from Middlesex University, Dubai, in the year 2007 and has completed the High Potential Leadership Program from Harvard Business School, Boston, USA in the year 2017.</p> <p>Experience: She is a seasoned corporate banker with over 13 years of experience in corporate banking, and client relationship management. She served as Director – Investment and Credits at Mabledon Capital DIFC, Dubai, from October 05, 2020 to August 31, 2023, where she played a key role in establishing the firm's corporate banking and investment operations. Prior to that, she worked with Muslim Commercial Bank Ltd – UAE Operations as a Senior Relationship Manager in the Corporate Banking division from February 01, 2019 to September 26, 2020. Earlier in her career, she held the position of Relationship Manager – Business Banking at RAKBANK (The National Bank of Ras Al Khaimah PJSC), UAE from October 25, 2007 to July 12, 2012.</p>	Nil
5.	Mr. Kuntal Jitendra Dave	Independent Director	<p>Qualification: He is the fellow member of the Institute of Chartered Accountants of India (“ICAI”) having qualified in 1999. He has completed certificate course on “Introduction to Corporate Finance” from Wharton, University of Pennsylvania. Additionally, he is the member of ICAI Registered Valuers Organisation.</p> <p>Experience: He brings a diverse background to his role as an Independent Director, drawing from his experiences in the field of finance. He has been associated with M/s Nanubhai Desai and Co., Mumbai, Chartered Accountant since May 02, 1996 having an experience of 29 years as a Chartered Accountant.</p>	Companies: 1. Techknowgreen Solutions Limited 2. Paaryal Fintech Services Private Limited 3. K and Y Consultants Private Limited LLP: 1. D T S & Associates LLP

For further details in relation to our Board of Directors, please refer chapter titled “Our Management” beginning on page 194 of the RHP.

OBJECTS OF THE OFFER

The Offer comprises of Fresh Issue of 44,08,000 equity shares of face value ₹10/- each and an Offer for Sale of 9,92,000 equity shares of face value ₹ 10/- each.

Offer for Sale: The Selling Shareholder will be entitled to the proceeds of the Offer for Sale after deducting the Offer related expenses and relevant taxes thereon. Our Company will not receive any proceeds from the Offer for Sale. Further, the proceeds received from the Offer for Sale will not form part of the Net Proceeds.

Proposed Schedule of Implementation and Deployment of Funds:

The following table set forth the details of the schedule of the expected deployment of the Net Proceeds:

(₹ In lakhs)

Sr. No.	Purpose	Amount to be funded from the Net Proceeds	Estimated Utilisation of Net Proceeds	
			Financial Year F.Y. 2025-26	Financial Year F.Y. 2026-27
1.	Funding the acquisition of Leasehold Plots along with warehouse constructed upon the said Leasehold Plots	1020.00*	1020.00	
2.	To undertake repair and refurbishment of the warehouses situated on the Leasehold Plots	189.98	189.98	
3.	Funding of working capital requirements	4,300.00	1,500.00	2,800.00
4.	General Corporate Expenses [^]	●	-	●
Total		●	-	●
			-	

*For the aforementioned acquisition, an advance payment of ₹ 51.00 lakhs have already been paid. The aforementioned Net Proceeds do not account for the advance amount paid.

[^] The amount utilized for general corporate purposes shall not exceed 15% of the amount being raised by the Issuer of the Offer or ₹ 10 Crores, whichever is lower.

For further details in relation to the Objects of the Offer, please refer chapter titled “Objects of the Offer” beginning on page 110 of the RHP.

Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of offer proceeds of past public issues / rights issue, if any, of the Company in the preceding 10 years: Not Applicable

Name of monitoring agency, if any – Infomerics Valuation and Rating Limited

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

Shareholding Pattern:

Sr. No.	Particulars	Pre-Offer number of shares	% Holding of Pre-Offer
1.	Promoter and Promoter Group	1,49,60,000	100.00%
2.	Public	-	-
	Total	1,49,60,000	100.00%

Number/amount of equity shares proposed to be sold by selling shareholder – Total of 9,92,000 equity shares

RESTATED FINANCIALS STATEMENT

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

Particulars	For the period ended September 2025*	Fiscal 2025	Fiscal 2024	Fiscal 2023
Total income from operations (net)	15,992.87	30,184.59	23,335.01	10,992.62
Net Profit / (Loss) before tax and extraordinary items	1,153.22	2,193.59	1,698.87	606.15
Net Profit / (Loss) after tax and extraordinary items	859.02	1,636.10	1,267.31	451.03
Equity Share Capital	1,496.00	748.00	748.00	748.00
Reserves and Surplus	3,616.24	3,505.22	1869.12	601.81
Net worth	5,112.24	4,253.22	2617.12	1349.81
Basic earnings per share (Post- Bonus) (₹)	5.74	10.94	8.47	4.93
Diluted earnings per share (Post- Bonus) (₹)	5.74	10.94	8.47	4.93
Return on net worth (%)	16.80%	38.47%	48.42%	33.41%
Net asset value per share (Post- Bonus) (₹)	34.17	28.43%	17.49	9.02

*Not annualized

For further reference related to financial information of the Company, please refer to the chapter titled “Restated Financial Statements” beginning on page 228 of the RHP.

INTERNAL RISK FACTORS

- We derive the majority of our revenue from distribution and trading of sugar, and therefore vulnerable to a range of risks associated with the sugar industry.
- Our revenue from operations has significantly increased from ₹ 10,327.13 Lakhs in FY 2022-23 to ₹ 23,302.48 Lakhs in FY 2023-24 resulting in growth of over 100% (YOY). Similarly, our revenue from operations has further increased from ₹ 23,302.48 Lakhs in FY 2023-24 to ₹ 30,118.67 Lakhs in FY 2024-25 leading to growth of 29.25% (YOY). If we are unable to sustain or manage our growth rate our business operations and results of operations may be adversely affected, and this rate of growth may not be achievable in the future.
- Our Profit After Tax has significantly increased in recent financial years. If we are unable to sustain or improve our profitability, our business, financial condition and results of operations may be adversely affected.
- Any inability to successfully operate and scale the Company’s distributor-led sales model could adversely affect its business and financial performance.
- Any delay in payment or procedural non-compliance in relation to stamp duty on certain instruments executed by the Company may subject us to penalties or other regulatory actions.

6. We are dependent upon a limited number of suppliers for our agro-commodities. Any failure of our suppliers to deliver these agro-commodities in the necessary quantities or to adhere to delivery schedules, credit terms or specified quality standards and technical specifications may adversely affect our business and our ability to deliver orders on time at the desired level of quality.
7. The Company, its Promoter Saurabh Malhotra and Group Company, Sakuma Exports Limited are party to certain litigations. These legal proceedings are pending at different levels of adjudication before various forums and regulatory authorities, which, if determined adversely, may impact our reputation and business operations.
8. We operate in a competitive market and any increase in competition may adversely affect our business and financial condition.
9. We may be unable to sufficiently obtain, maintain, protect, or enforce our intellectual property and other proprietary rights.
10. We are dependent on third party manufacturers for manufacturing the beverages, and any disruption in these arrangements could materially and adversely affect our business operations, results of operations, and financial condition.

For further details on Risk Factors please refer chapter titled 'Risk Factors' beginning on page no. 35 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. A summary of outstanding litigation proceedings as of the date of the Red Herring Prospectus as disclosed in the section titled "Outstanding Litigation and Material Developments" in terms of the SEBI (ICDR) Regulations and the Materiality Policy is provided below:

(₹ In lakhs)

Types of proceedings		Number of cases	Total amount involved
Litigation involving our Company			
<i>Against our Company</i>			
Criminal proceedings		-	-
Action taken by statutory and regulatory authorities		-	-
Material civil litigation		-	-
Taxation cases	Direct Tax	-	-
	Indirect Tax	1	7.48
Total		1	7.48
<i>By our Company</i>			
Material civil litigation		-	-
Criminal cases		-	-
Total		-	-
Litigation involving our directors (other than our Promoters)			
<i>Against our Directors</i>			
Criminal proceedings		-	-
Action taken by statutory and regulatory authorities		-	-
Material civil litigation		-	-
Taxation cases	Direct Tax	-	-
	Indirect Tax	-	-
Total		-	-
<i>By our Directors</i>			
Material civil litigation proceedings		-	-
Criminal cases		-	-
Total		-	-
Litigation involving our Promoters			
<i>Against our Promoters</i>			
Criminal proceedings		2*	Not quantifiable
Disciplinary action taken against our Promoter in the five Fiscals preceding the date of the Prospectus by SEBI or any stock exchange.		-	-
Action taken by statutory and regulatory authorities		-	-
Material civil litigation		1	17.58
Taxation cases	Direct Tax	1	0.97
	Indirect Tax	-	-
Total		4	18.55
<i>By our Promoters</i>			
Criminal cases		-	-
Material civil litigation		-	-
Total		-	-
Litigation involving our KMP and SMP			
<i>Against our KMP and SMP</i>			
Criminal proceedings		-	-
Action taken by statutory and regulatory authorities		-	-

Types of proceedings		Number of cases	Total amount involved
Total		-	-
<i>By our KMP and SMP</i>			
Criminal proceedings		-	-
Total		-	-
Litigation involving our Group Companies			
<i>Against our Group Companies</i>			
Criminal proceedings		2*	Not quantifiable
Action taken by statutory and regulatory authorities		1	244.43
Material civil litigation		17	1,987.01**
Taxation cases	Direct Tax	-	-
	Indirect Tax	-	-
Total		20	2,231.24
<i>By our Group Companies</i>			
Criminal cases		2	Not quantifiable
Action against statutory and regulatory authorities		1	244.44
Material civil litigation		1	3,000.00
Total		4	3,244.44

*In *R B NS Laksar Vs Sakuma Export Limited and Saurabh Malhotra* [Criminal Complaint No. 1337 of 2020], both our Group Company, Sakuma Exports Limited, and our Promoter, Mr. Saurabh Malhotra, have been named as parties to the matter.

** Since the amount of ₹ 17.58 lakhs claimed by the petitioner in Execution Appln/100115/2018- Sri. S. H. Prakash vs M /S. Sakuma Exports Ltd. and Ors. which has been filed against our Promoter, Mr. Saurabh Malhotra, and our Group Company, Sakuma Exports Limited, both has been included under the head litigation involving our promoters-against our promoters, the said amount has not been included here.

B. Brief details of top 5 material outstanding litigations against the company and amount involved are mentioned in the table below:

Type of Proceedings	Number of Cases	Amount (₹ in Lakhs)
Indirect Tax	1	7.48

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:

(i) *R B N S Laksar Vs Sakuma Export Limited and Saurabh Malhotra* [Criminal Complaint No. 1337 of 2020]

A complaint under Section 138 of the Negotiable Instruments Act, 1881 filed by Rai Bahadur Narayan Singh Sugar Mills Limited (“Complainant”) against our Group Company, Sakuma Exports Limited, and our Promoter, Mr. Saurabh Malhotra, (“Respondent”) before the Laksar Additional Chief Judicial Magistrate, Haridwar. The dispute arose from an agreement dated December 11, 2019 under which the Respondent was required to export 12,500 MT of white sugar, and furnish export-related documents to the Complainant to claim export incentives aggregating to ₹ 13,06,00,000/- under the sugar export scheme. As security for performance, the Respondent issued a cheque of ₹ 13,06,00,000/-, which was presented and subsequently dishonoured with the remark “Funds Insufficient”. The matter is currently pending adjudication and is listed on February 13, 2026.

(ii) *Yogesh Bhattar vs. Saurabh Malhotra & Others* (Final Report 34/2020)

An FIR dated July 09, 2016 was lodged by Simbhaoli Sugar Limited through its authorised representative Mr. Yogesh Bhattar against our Promoter, Mr. Saurabh Malhotra, and Sakuma Exports Limited under Sections 409, 420, 467, 468, 471, 474, 218 and 120B of the Indian Penal Code. The matter is presently pending before the Hon’ble Civil Judge (Junior Division), Garhmukteshwar, Uttar Pradesh and is listed on February 20, 2026.

For detailed information please refer the chapter title “Outstanding Litigation and Material Developments” beginning of page 288 of the Red Herring Prospectus.

ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY - NIL

DECLARATION BY THE COMPANY

We hereby certify and declare that all relevant provisions of the Companies Act, 2013 and the rules, or guidelines, or regulations issued by the Government of India or the rules, or guidelines, or regulations issued by the 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, the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India Act, 1992, or the rules made or the guidelines or regulations issued thereunder, as the case may be. We further certify that all the statements made in the Red Herring Prospectus are true and correct.

DECLARATION BY THE SELLING SHAREHOLDER

I, Vanitha Saurabh Malhotra, on behalf of Sakuma Infrastructure and Realty Private Limited (“Sakuma”) in my capacity as the Managing Director, hereby confirm that all statements and undertakings specifically made or confirmed by Sakuma in the Red Herring Prospectus, in respect of or relating to it as a Selling Shareholder and the Shares Offered by Sakuma, are true and correct. I assume no responsibility for any other statements, disclosures or undertakings made or confirmed by or relating to the Company or any other person(s) in the Red Herring Prospectus.