

# IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE PROSPECTUS



(Please scan this QR code to view the RHP)

This is an Abridged Prospectus containing salient features of the Red Herring Prospectus dated June 09, 2025. You are encouraged to read greater details available in the Red Herring Prospectus.

**THIS ABRIDGED PROSPECTUS CONSISTS OF 4 (FOUR) PAGES OF APPLICATION FORM ALONG WITH INSTRUCTIONS AND 8 (EIGHT) PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.**

You may obtain a physical copy of the Application form and the RHP from Stock Exchange, our Registrar and Share Transfer Agents, Depository Participants, Stockbrokers, Underwriters, Bankers to the Issue or Self Certified Syndicate Banks, Company, BRLM, Non-Syndicate Registered Brokers. You may also download the RHP from the websites of Securities and Exchange Board of India ("SEBI"), Expert Global Consultants Private Limited ("Book Running Lead Manager" or "BRLM"), Company and Emerge Platform of National Stock Exchange of India Limited ("NSE EMERGE" or "Stock Exchange"), where the Equity Shares are proposed to be listed that is [www.sebi.gov.in](http://www.sebi.gov.in); [www.expertglobal.in](http://www.expertglobal.in); [www.eppeltone.in](http://www.eppeltone.in); and [www.nseindia.com](http://www.nseindia.com) respectively. All capitalized terms used herein and not specifically defined shall have the same meaning as described to them in the RHP.



**EPPELTONE ENGINEERS LIMITED**  
Corporate Identity Number: U31909DL2002PLC117025  
Date of Incorporation: September 18, 2002

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	EMAIL & TELEPHONE	WEBSITE
A-57 Defence Colony, New Delhi, Delhi, 110024 India	G-91, U.P.S.I.D.C. Industrial Area, Site V, Surajpur, Greater Noida, Uttar Pradesh - 201306, India	Megha Sharma, Company Secretary & Compliance Officer	<a href="mailto:cs@eppeltone.in">cs@eppeltone.in</a> & +91-9811050241	<a href="http://www.eppeltone.in">www.eppeltone.in</a>

## NAME OF PROMOTERS

**ROHIT CHOWDHARY, DEVEN CHOWDHARY & RESHU CHOWDHARY**

## DETAILS OF ISSUE TO PUBLIC, PROMOTERS/SELLING SHAREHOLDERS - NA

Type	Fresh Issue Size (by amount in Lakh)	OFS* Size (by no. of shares or by amount in Rs.)	Total Issue Size	Eligibility & Share Reservation among NII & RII
Fresh Issue	Up to 34,34,000^ Equity Shares aggregating up to ₹ [●] Lakhs.	Nil	Up to 34,34,000^ Equity Shares aggregating to ₹ [●] Lakhs.	The Issue is being made pursuant to Regulation 229(2) of SEBI (ICDR) Regulations, 2018. As the Company's post issue capital exceeds ₹ 1,000 Lakhs but does not exceed ₹ 2,500 Lakhs. For details of Share reservation among QIBs, NIIs and RIIs, see "Issue Structure" beginning on page 230 of the Red Herring Prospectus.

These Equity Shares are proposed to be listed on Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge").

\*OFS: Offer for Sale

^Subject to finalization of basis of allotment.

## Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders (up to maximum of 10 shareholders)

Name	Type	No. of shares offered/ Amount in Rs.	WACA in Rs.Per Equity Shares	Name	Type	Shares Offered/ Amount (upto)	WACA in Rs. Per Equity Shares
NA							

P: Promoter, PG: Promoter Group, OSS: Other Selling Shareholders, WACA: Weighted Average Cost of Acquisition on fully diluted basis

## Price Band, Minimum Bid Lot & Indicative Timelines

Price Band*	Rs. 125/- to Rs. 128/- per Equity Share of face value of Rs. 10/- each. For details of price band, minimum bid lot size, please refer to price band advertisement to be published in English national newspaper i.e. Financial Express and in all editions of the Hindi national newspaper i.e. Jansatta each with wide circulation.
Minimum Bid Lot Size	
Bid/Issue Open On	Tuesday, June 17, 2025
Bid/Closes Open On	Thursday, June 19, 2025
Finalisation of Basis of Allotment	On or about, Friday, June 20, 2025
Initiation of Refunds	On or about, Monday, June 23, 2025
Credit of Equity Shares to Demat accounts of	On or about, Monday, June 23, 2025
Commencement of trading of Equity Shares	On or about, Tuesday, June 24, 2025

\*For details of price band and basis of issue price, please refer to price band advertisement.

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**Weighted Average Cost of Acquisition for all Equity Shares transacted in one year, eighteen months and three years preceding the date of the Red Herring Prospectus by all the shareholders:**

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper Band of the Price Band (Rs. 128/-) is "X" times the WACA	Range of acquisition price Lowest Price-Highest Price (inRs.)
Last 1 year	7.09	18.05	159.31
Last 18 months	12.03	10.64	30.03 - 159.31
Last 3 years	13.56	9.44	30.03 - 159.31

WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for one year, eighteen months and three years preceding the date of the Red Herring Prospectus

*\*As certified by M/s. Abhay Sharma and Company., by way of their certificate dated May 15, 2025*

### RISKS IN RELATION TO THE FIRST ISSUE

This being the first Public Issue of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹ 10/- each and the Floor Price and Cap Price are 1.25 times and 1.28 times of the face value of the Equity Shares, respectively. The Floor Price, Cap Price and the Issue Price as determined by our Company in consultation with the Book Running Lead Manager (BRLM), on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under 'Basis of the Issue Price' on page 85 of this Red Herring Prospectus 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 and/or sustained trading in the Equity Shares or 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 neither been recommended nor approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the Red Herring Prospectus. Specific attention of the investors is invited to the section 'Risk Factors' beginning on page 28 of this Red Herring Prospectus.

### PROCEDURE

You may obtain a physical copy of the Application Form and the Red Herring Prospectus from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stockbrokers, underwriters, banker 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 or download it from the websites of the Stock Exchange i.e. [www.nseindia.com](http://www.nseindia.com); and the BRLM ([www.expertglobal.in](http://www.expertglobal.in)).

### PRICE INFORMATION OF BOOK RUNNING LEAD MANAGER

### DISCLOSURE OF PRICE INFORMATION OF PAST ISSUES HANDLED BY EXPERT GLOBAL CONSULTANTS PRIVATE LIMITED

Sr. No.	Issuer Company Name	Issue Size (₹ in Lakhs)	Issue price	Listing date	Opening price on listing date	+/- % change in closing price, +/- % change in closing benchmark]- 30 <sup>th</sup> calendar days from listing	+/- % change inclosing price, +/- % change in closing benchmark]- 90 <sup>th</sup> calendar days from listing	+/- % change inclosing price, +/- % change in closing benchmark]- 180 <sup>th</sup> calendar days from listing
<b>SME- IPOs</b>								
1.	Rite Zone Chemcon India Limited	896.40	75.00	November 11, 2022	82.85	-7.99%; [0.80%]	-11.56%; [-2.60%]	-19.21%; [-0.46%]
2.	Dollex Agrotech Limited	2,438.80	35.00	December 28, 2022	30.00	15.24%; [-1.27%]	-12.70%; [-6.27%]	18.10%; [3.00%]
3.	Sonalis Consumer Products Limited	283.20	30.00	June 19, 2023	38.00	85.59%; [5.30%]	69.65% [7.66%]	-17.29%; [14.40%]
4.	Zeal Global Services Limited	3,646.20	103.00	August 9, 2023	147.00	57.11%; [0.48%]	32.52%; [-1.12%]	16.29%; [10.90%]

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Sr. No.	Issuer Company Name	Issue Size (₹ in Lakhs)	Issue price	Listing date	Opening price on listing date	+/- % change in closing price, +/- % change in closing benchmark]- 30 <sup>th</sup> calendar days from listing	+/- % change inclosing price, +/- % change in closing benchmark]- 90 <sup>th</sup> calendar days from listing	+/- % change inclosing price, +/- % change in closing benchmark]- 180 <sup>th</sup> calendar days from listing
5.	Mangalam Alloys Limited	5,491.20	80.00	October 4, 2023	80.00	-34.54%; [-1.56%]	-32.70%; [11.86%]	-55.46%; [14.87%]
6.	Royal Sense Limited	986.00	68.00	March 19, 2024	129.20	16.10%; [1.51%]	2.65%; [7.55%]	15.37%; [16.22%]
7.	Jay Kailash Namkeen Limited	1,192.53	73.00	April 08, 2024	85.00	-12.59%; [-1.61%]	-17.83%; [7.31%]	-11.46%; [10.36%]
8.	K2 Infragen Limited	4,054.09	119.00	April 08, 2024	167.00	-18.96%; [-1.61%]	77.00%; [7.31%]	40.40%; [10.36%]
9.	Durlax Top Surface Limited	4,080.00	68.00	June 26, 2024	109.00	-25.54%; [2.25%]	-36.60%; [8.67%]	-42.78%; [-1.18%]
10.	Mason Infratech Limited	3,046.40	64.00	July 1, 2024	88.00	73.11%; [2.96%]	61.26%; [8.44%]	-15.44 [-4.20%]
11.	Trom Industries Limited	3,136.74	115.00	August 1, 2024	218.50	20.20%; [0.90%]	0.26%; [-2.18%]	-24.06 [-9.54]
12.	Innomet Advanced Materials Limited	3,423.60	100.00	September 18, 2024	190.00	1.88%; [-2.47%]	-0.50% [-0.33%]	-44.35% [-8.75%]
13.	Neelam Linens And Garments (India) Limited	1300.32	24.00	November 18, 2024	40.05	45.34% [3.76%]	-8.15% [-5.66%]	-31.01% [6.69%]
14.	Purple United Sales Limited	3281.04	126.00	December 18, 2024	199.00	-15.26% [-3.67%]	-38.31 [-6.97]	NA
<b>Main Board IPOs</b>								
Nil								

**Note:**

- Source: [www.nseindia.com](http://www.nseindia.com) for the price information
- Wherever 30th/90th/180th calendar day from the listing day is a holiday, the closing data of the preceding trading day has been considered.
- Wherever 30th/90th/180th calendar day, the scrip are not traded than last trading price has been considered.
- Nifty 50 index is considered as the benchmark index

<b>Name of Book Running Lead Manager and contact details</b>	<b>Expert Global Consultants Private Limited</b> 503-504, RG Trade Tower Netaji Subhash Place, Pitampura, New Delhi – 110034, India <b>Telephone:</b> +91 11 4509 8234 <b>Email:</b> <a href="mailto:ipo@expertglobal.in">ipo@expertglobal.in</a> <b>Website:</b> <a href="http://www.expertglobal.in">www.expertglobal.in</a> <b>Investor Grievance Email:</b> <a href="mailto:compliance@expertglobal.in">compliance@expertglobal.in</a> <b>Contact Person:</b> Shobhit R. Agarwal <b>SEBI registration number:</b> INM000012874 <b>CIN:</b> U74110DL2010PTC205995
<b>Names of Syndicate Member</b>	<b>Prabhat Financial Services Limited</b>

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<b>Names of Market Maker and contact details</b>	<b>Prabhat Financial Services Limited</b> 205, Navjeevan Complex, 29, Station Road, Jaipur-302006, Rajasthan, India <b>Tel No:</b> + 91 40 6716 2222 <b>Email:</b> <a href="mailto:compliance@Prabhat.in">compliance@Prabhat.in</a> <b>Website:</b> <a href="http://www.pfslindia.co.in">www.pfslindia.co.in</a> <b>Contact Person:</b> Mr. Adheesh Kabra <b>SEBI Certificate Registration:</b> INZ000169433 <b>NSE Clearing No:</b> 08852
<b>Name of Registrar to the Issue and contact details</b>	<b>Skyline Financial Services Private Limited</b> A/506, Dattani Plaza, Andheri Kurla Road, Andheri East, Mumbai – 400072, Maharashtra, India <b>Telephone:</b> +91 22 2851 1022; <b>Email/ Investor Grievance Email ID:</b> <a href="mailto:ipo@skylinerta.com">ipo@skylinerta.com</a> ; <b>Contact Person:</b> Anuj Rana <b>Website:</b> <a href="http://www.skylinerta.com">www.skylinerta.com</a> <b>SEBI Registration Number:</b> INR000003241 <b>CIN:</b> U74899DL1995PTC071324
<b>Name of Statutory Auditor</b>	M/S. Abhay Sharma And Company
<b>Peer Review Auditor</b>	M/S. Abhay Sharma And Company
<b>Name of Credit Rating Agency and the rating or grading obtained, if any</b>	Not Applicable
<b>Name of Debenture trustee, if any</b>	Not Applicable
<b>Self-Certified Syndicate Banks</b>	The list of SCSBs banks through ASBA process is available on the website of SEBI at <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=35">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=35</a> which is updated from time to time and the list of SCSBs through which Application can be submitted by RIIs using UPI Mechanism, including details such as eligible Mobile Applications and UPI handle which can be used for such applications, is available on the website of the SEBI on <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=40">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=40</a> ,which is also updated from time to time.
<b>Non-Syndicate Registered Brokers</b>	You can submit 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 234 of the Red Herring Prospectus.
<b>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)</b>	The details of the Designated Registrar and Share Transfer Agents Locations and Designated Collecting Depository Participant Locations, along with their names and contact details are available on the website of the National Stock Exchange of India Limited ( <a href="http://www.nseindia.com">www.nseindia.com</a> ) and updated from time to time.

PROMOTERS OF THE COMPANY			
Sr. No.	Name	Individual/Corporate	Experience & Educational Qualification
1.	Rohit Chowdhary	Individual	He is the Managing Director of our Company. He holds a Bachelor of Engineering degree from Nagpur University and Master of Engineering in Electrical from Delhi College of Engineering. With a career spanning over two decades in the electronics manufacturing industry, joined Eppeltone in 2004 and has been a integral part of its growth and success. His visionary leadership played a pivotal role in establishing the Company’s cutting-edge NABL approved R&D Testing laboratory, equipped with testing equipment, ensuring the production of products of the high quality and precision. With his guidance and foresight, the Company’s product portfolio has experienced rapid and impressive expansion
2.	Deven Chowdhary	Individual	Deven Chowdhary is Whole-time director of our Company. He holds an Bachelor of Engineering degree, he joined Eppeltone in 2009. He has an experience of 15 years in electronics manufacturing industry. Through his diligent efforts, Eppeltone achieved exceptional efficiency, delivering top quality metering products promptly and consistently, resulting in maximum client satisfaction
3.	Reshu Chowdhary	Individual	Reshu Chowdhary serves as the Chairperson and Non-Executive Director of our Company, bringing a wealth of knowledge and dedication to her role. She holds an Bachelor of Engineering degree from Maharishi Dayanand University and M.Tech degree from the Delhi College of Engineering and possesses over two years of experience as a Lecturer in Electrical Engineering at Maharaja Agrasen Institute of Technology. In her academic tenure, Reshu Chowdhary played an instrumental role in advancing the institution’s academic offerings. She organized national conferences, provided students and faculty with opportunities to engage with emerging industry trends, and was key in establishing new laboratories, thereby enhancing the institution’s technical infrastructure. Reshu Chowdhary’s combination of technical expertise, leadership, and devotion to education makes her an invaluable leader and mentor within our organization.

For details about the Promoters please refer to the chapter “*Our Promoter and Promoter Group*” on page 176 of the Red Herring Prospectus.

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BUSINESS OVERVIEW AND STRATEGY	
<b>Company Overview:</b>	Our Company was originally incorporated as 'Eppeltone Engineers Private Limited' on September 18, 2002 vide Registration no. 117025 (CIN: U31909DL2002PTC117025) under the provisions of the Companies Act, 1956 with the Registrar of Companies, Delhi & Haryana. Further, our Company was converted into a public limited company pursuant to board resolution passed at board of directors meeting held on March 02, 2024 and shareholders resolution passed at the extraordinary general meeting of our Company on March 04, 2024 and the name of our Company was changed to "Eppeltone Engineers Limited" and a Fresh Certificate of Incorporation dated June 19, 2024 bearing CIN U31909DL2002PLC117025 issued by the Registrar of Companies, Central Processing Centre. The Corporate Identity Number of our Company is U31909DL2002PLC117025.
<b>Product/Service Offering:</b> <b>Revenue Segmentation by Product/Service Offering</b>	Our Company is engaged in the business of manufacturing of electronic energy meters including smart meters and various power conditioning devices like high grade chargers, UPS systems, etc. to consumers from institutions, industries and electricity distribution utilities.  For details refer to chapter titled " <i>Business Overview</i> " on page 121 of the Red Herring Prospectus.
<b>Geographies Served:</b> <b>Revenue Segmentation by Geographies</b>	For details refer to chapter titled " <i>Business Overview</i> " on page 121 of the Red Herring Prospectus.
<b>Key Performance Indicators:</b>	For details refer page 86 of the Red Herring Prospectus.
<b>Client Profile or Industries Served:</b> <b>Revenue Segmentation in terms of top 5/10 Client or Industries</b>	For details refer to chapter titled " <i>Business Overview</i> " on page 121 of the Red Herring Prospectus.
<b>Intellectual Property, if any:</b>	For details refer to chapter titled " <i>Business Overview</i> " on page 121 of the Red Herring Prospectus.
<b>Market Share:</b>	Not Ascertainable.
<b>Manufacturing Plant, if any:</b>	For details refer to chapter titled " <i>Business Overview</i> " on page 121 of the Red Herring Prospectus.
<b>Employee Strength:</b>	Our Company has a Total of 164 employees as on March 31, 2025.

**Note:** (1) The quantitative statements shall be substantiated with Key Performance Indicators (KPIs) and other quantitative factors.

(2) No qualitative statements shall be made which cannot be substantiated with KPIs.

(3) Information provided in the table should not exceed 1,000 words.

BOARD OF DIRECTORS				
Sr. No.	Name	Designation	Experience & Educational Qualification	Other Directorships
1.	Rohit Chowdhary	Managing Director	Rohit Chowdhary is the Managing Director of our Company. He holds an Bachelor of Engineering degree from Nagpur University and Master of Engineering in Electrical from Delhi College of Engineering. With a career spanning over two decades in the electronics manufacturing industry, joined Eppeltone in 2004 and has been an integral part of its growth and success. His visionary leadership played a pivotal role in establishing the Company's NABL approved R&D Testing laboratory, equipped with testing equipment, ensuring the production of products of the high quality and precision. With his guidance and foresight, the Company's product portfolio has experienced rapid and impressive expansion.	<b>Companies:</b> Mahadhani Technologies Private Limited  <b>Limited Liability Partnerships:</b> Eppeltron Ventures LLP  <b>Partnership/HUF:</b> NIL
2.	Deven Chowdhary	Whole Time Director	Deven Chowdhary is Whole-time director of our Company. He holds an Bachelor of Engineering degree, he joined Eppeltone in 2009. He has an experience of 15 years in electronics manufacturing industry. Through his diligent efforts, Eppeltone achieved exceptional efficiency, delivering top-quality metering products promptly and consistently, resulting in maximum client satisfaction.	<b>Companies:</b> NIL  <b>Limited Liability Partnerships:</b> NIL  <b>Partnership/HUF:</b> NIL
3.	Reshu Chowdhary	Chairperson and Non-Executive Director	Reshu Chowdhary serves as the Chairperson and Non-Executive Director of our Company, bringing a wealth of knowledge and dedication to her role. She holds an Bachelor of Engineering degree from Maharishi Dayanand University and M.Tech degree from the Delhi College of Engineering and possesses over two years of experience as a Lecturer in Electrical Engineering at Maharaja Agrasen Institute of Technology. In her academic tenure, Reshu Chowdhary played an instrumental role in advancing the institution's academic offerings. She organized national conferences, provided students and faculty with opportunities to engage with emerging industry trends, and was key in establishing new laboratories, thereby enhancing the institution's technical infrastructure. Since stepping down from her formal teaching position in 2008, Reshu Chowdhary has remained deeply engaged in the field	<b>Companies:</b> NIL  <b>Limited Liability Partnerships:</b> NIL  <b>Partnership/HUF:</b> NIL

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BOARD OF DIRECTORS				
Sr. No.	Name	Designation	Experience & Educational Qualification	Other Directorships
			of education. She continues to actively mentor and guide Electrical Engineering students, advising them on complex projects, tackling challenging subjects, and offering career insights. In addition to her work with university students, Reshu Chowdhary is also dedicated to supporting school students in science and mathematics. Through personalized teaching and mentoring, she fosters a love for learning and helps them reach their academic potential. Her commitment to education extends to mentoring over 2,500 students, assisting them with their studies, assignments, and practical projects. This sustained involvement and her commitment to nurturing future engineers underscore her passion for lifelong learning and her impact on future generations of professionals. Reshu Chowdhary's combination of technical expertise, leadership, and devotion to education makes her an invaluable leader and mentor within our organization	
4.	Sandeep Thukral	Non-Executive Independent Director	Sandeep Thukral is an Independent Director of our Company. He has done his graduation in B. Com (Honours) from Shri Ram College of Commerce, Delhi University and thereafter did LLB, again from Delhi University. He has also done ICWA (Inter) from Institute of Cost and Works Accountants of India (ICWAI). He Joined Eppeltone in 2024. He has an experience of practicing advocate in Supreme Court, Delhi High Court, District Courts and has the experience of handling vast variety of legal disputes ranging from Civil, Criminal, Writ Petitions, Arbitrations, NCLT, NCLAT, Prevention of Money Laundering (PMLA), Consumer cases, Debt Recovery Tribunals, etc. Thus, he brings with him legal understanding and knowledge on diverse aspects.	<b>Companies:</b> Escalada Foods Private Limited  <b>Limited Liability Partnerships:</b> NIL  <b>Partnership/HUF:</b> NIL
5.	Jyoti Bala	Non-Executive Independent Director	Jyoti Bala is an Independent Director of our Company. She is a Practicing Chartered Accountant, with a career spanning over one decade in the corporate sector, she joined Eppeltone in 2024. She is practicing having experience of more than 13 years. She gained extensive experience in financial management, auditing, and taxation. Over the years, she worked with diverse clients, ranging from small businesses to large corporations, providing them with strategic financial advice and ensuring compliance with regulatory standards.	<b>Companies:</b> NIL  <b>Limited Liability Partnerships:</b> NIL  <b>Partnership/HUF:</b> NIL

For further details, please refer chapter titled "*Our Management*" on page 162 of the Red Herring Prospectus.

## OBJECTS OF THE ISSUE

### DETAILS OF MEANS OF FINANCE

Since the entire fund requirement of ₹ 3,500.00 lakhs will be met from the Net Proceeds hence, no amount is proposed to be raised through any other means of finance. Accordingly, we are in compliance with the requirements prescribed under Paragraph 9(C)(1) of Part A of Schedule VI and Regulation 230 (1)(e) of the SEBI ICDR Regulations which require firm arrangements of finance to be made through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised through the Issue and existing identifiable internal accruals. In case of a shortfall in the Net Proceeds or any increase in the actual utilisation of funds earmarked for the Objects, our Company may explore a range of options including utilizing our internal accruals.

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

**Name of monitoring agency, if any:** As per Regulation 262 of the SEBI (ICDR) Regulations, 2018 as amended, the requirement of Monitoring Agency is not mandatory if the Issue size is below ₹10,000 Lakh and hence our Company has not appointed a monitoring agency for this issue.

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

**Shareholding of the Company as on the date of Red Herring Prospectus:**

Sr. No.	Particulars	Pre-Issue Number of Shares	% Holding of Pre-issue
1.	Promoter & Promoter Group	79,71,400	83.69%
2.	Public	15,53,912	16.31%
<b>Total</b>		<b>95,25,312</b>	<b>100.00%</b>

For more details, please refer "*Capital Structure*" on page 60 of the Red Herring Prospectus.

**Number/amount of equity shares proposed to be sold by selling shareholders:** Not Applicable



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### RESTATED FINANCIALS OF OUR COMPANY

Particulars	FY 2024-25	FY 2023-24	FY 2022-23
Total income (₹ in Lakhs)	12,573.88	8,004.18	7,299.09
Net Profit / (Loss) before tax and extraordinary items (₹ in Lakhs)	1,537.05	1,175.15	150.21
Net Profit / (Loss) after tax and extraordinary items (₹ in Lakhs)	1,123.20	815.86	108.60
Equity Share Capital (₹ in Lakhs)	952.53	423.71	398.60
Reserves and Surplus (₹ in Lakhs)	3,047.83	1,616.17	750.01
Net worth (in ₹ in Lakhs)	4,000.36	2,039.88	1,148.61
Basic earnings per share (₹)	11.98	10.19	1.36
Diluted earnings per share (₹)	11.98	10.19	1.36
Return on net worth (%)	28.08%	40.00%	9.45%
Net Asset Value Per Share (in ₹) based on actual number of shares	42.00	48.14	28.81

### INTERNAL RISK FACTORS

The below mentioned risks are top 5 risk factors as per the Red Herring Prospectus.

1. We have obtained some of our contracts through government tenders, unavailability or any failure to secure these tenders in the future may adversely affect our business operations and financial conditions.
2. We do not have long-term contracts with our suppliers and therefore, there may be potential unavailability of raw materials in future, which may adversely affect our business operations.
3. Significant portion of our revenue has been generated from some states of India, any loss of business from these states may adversely affect our revenues and profitability.
4. Our Registered Office from where we operate is not owned by us.
5. Our Company is dependent on few numbers of customers for sales. Loss of any of this large customer may affect our revenues and profitability.

For further details, please refer chapter titled "Risk Factors" on page 28 of the Red Herring Prospectus.

### Summary Of Outstanding Litigations, Claims and Regulatory Action

Total Number of outstanding litigations involving our Company and amount involved:

Particulars	Criminal proceedings	Other pending material litigations	Actions by statutory and regulatory authorities	Disciplinary actions by the SEBI or Stock Exchanges against our Promoters	Tax Proceedings	Aggregate amount involved (₹ in Lakhs)
<b>Company</b>						
By our Company	1	1	-	-	-	141.62
Against our Company	-	-	-	-	3	79.14
<b>Promoters</b>						
By our Promoters	-	-	-	-	-	-
Against our Promoters	-	-	-	-	-	-
<b>Directors (Other than Promoters)</b>						
Directors (Other than Promoters)	-	-	-	-	-	-
Against our directors	-	-	-	-	-	-
<b>KMPs/ SMPs other than Promoters and Directors</b>	-	-	-	-	-	-
<b>Subsidiaries</b>	-	-	-	-	-	-
<b>Group Companies</b>	-	-	-	-	-	-

#### Brief Details of top 5 Material outstanding litigation against the Company and Amount involved: Nil

- A. 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**
- B. Litigation Relating to KMP and SMP: **NIL**
- C. Tax proceedings against our Company, Group companies, Promoters and Directors.

## IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE PROSPECTUS

### Involving Company:

- **Outstanding Tax Demand: NIL**

There are no outstanding tax liabilities (direct and indirect) against the company, the promoters and directors. However, the Company has received the following notices as u/s.143(1) of the Income Tax Act, 1961 which are being contested by the Company. Therefore, the amount of liability, if any, as may be ascertained, to be payable by the Company is yet to be crystallized.

Nature of Proceedings	Number of cases	Amount involved (₹ in lakhs)
<b>Of the Company</b>		
Direct Tax (Income Tax)	2	19.46
Direct Tax (TDS)	Nil	Nil
Indirect Tax (GST)	1	59.68

### Involving Promoter: NIL

### Involving Directors: NIL

### Involving Subsidiary Company:

As on the date of this Red Herring Prospectus, our Company has no subsidiary company.

### Involving Group Company:

As on date of this Red Herring Prospectus, our Company has not any group company

## ANY OTHER INFORMATION AS PER BOOK RUNNING LEAD MANAGER / ISSUER COMPANY – NIL

### DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/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 and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Red Herring Prospectus are true and correct.

### DECLARATION BY THE PROMOTERS

Each of the Promoter confirms and certifies that all statements and undertakings specifically made or confirmed by it in the Red Herring Prospectus about or in relation to itself, are true and correct.