

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



Please scan this QR code to view the Abridged

This is an abridged prospectus containing salient features of the Red Herring Prospectus (the "RHP"). You are encouraged to read greater details available in the RHP. Link to download RHP: <https://edipl.in/investor/>

THIS ABRIDGED PROSPECTUS CONSISTS OF FOURTEEN 14 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



**ENCOMPASS DESIGN INDIA LIMITED**  
(PREVIOUSLY KNOWN AS ENCOMPASS DESIGN INDIA PRIVATE LIMITED)  
CIN: U74210MH2010PLC200672

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
Virwani Indl Estate, Shop No. A-101, Opp. Western Exp Highway, Goregaon (E), Mumbai, Maharashtra, India, 400063	N.A.	Nikita Dinesh Chandak, <b>Company Secretary and Compliance Officer</b>	Tel: +91 7738988671 Email: <a href="mailto:cs@edipl.in">cs@edipl.in</a>	<a href="http://www.edipl.in">www.edipl.in</a>

## NAME OF PROMOTER(S) OF THE COMPANY

**PROMOTERS OF OUR COMPANY: AMIT RAJENDRAPRASAD DALMIA, SUSMITA AMIT DALMIA, RUMAN KAILASH AGARWAL AND YOGENDRA VASHISHTA**

DETAILS OF THE ISSUE									
Type of Issue (Fresh/OFS/ Fresh & OFS)	Fresh Issue Size (in ₹ LAKHS)	Offer for Sale Size (By No. of Shares or By Amount in ₹)	Total Issue Size	Eligibility	Market Maker	QIB including Anchor	NII	Individual Investor	The Equity Shares issued through Red Herring Prospectus are proposed to be listed on the SME Platform of NSE (NSE Emerge) in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. For this Issue, the Designated Stock Exchange will be NSE.
Fresh Issue	37,58,400 equity shares of face value of ₹ 10 each ("Equity Shares") aggregating up to ₹ [●] lakhs ("Issue")	N.A.	37,58,400 equity shares of face value of ₹ 10 each ("Equity Shares") aggregating up to ₹ [●] lakhs ("Issue")	This issue is being made in terms of Regulation 229(2) of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended.	1,88,400 Equity Shares	Not more than 17,83,200 Equity Shares	Not less than 5,36,400 Equity Shares	Not less than 12,50,400 Equity Shares	



**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS****Price Band, Minimum Bid Lot & Indicative Timelines**

Price Band*	₹ 101 /- per equity share to ₹ 107/- per equity share
Minimum Bid Lot Size	1200 Equity shares
Anchor Portion Offer Opens/ Closes on	Thursday, 04 December, 2025
Bid/Issue Open On	Friday, December 05, 2025
Bid/ Issue Closes On	Tuesday, December 09, 2025
Finalisation of Basis of Allotment	Wednesday, On or before December 10, 2025
Initiation of Refunds	Thursday, On or before November 11, 2025
Credit of Equity Shares to Demat accounts of Allottees	Thursday, On or before December 11, 2025
Commencement of trading of Equity Shares	Friday, On or before December 12, 2025

The Equity Shares issued through Red Herring Prospectus are proposed to be listed on the SME Platform of NSE (NSE Emerge) in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. For this Issue, the Designated Stock Exchange will be NSE.

\*For details of price band and basis of issue price, please refer to pre-issue advertisement and Red Herring Prospectus (RHP).

The Company may consider participation by Anchor Investors. The Anchor Investors shall bid during the Anchor Investor Bidding Period, i.e., one Working Day prior to the Bid Opening Date.

**WEIGHTED AVERAGE COST OF ACQUISITION TRANSACTED BY PROMOTER AND PROMOTER GROUP IN THE THREE YEARS, EIGHTEEN MONTHS AND ONE YEAR PRECEDING THE DATE OF THE RED HERRING PROSPECTUS:**

Particulars	Weighted Average Cost of Acquisition (in Rs.)	Range of acquisition price: Lowest Price - Highest Price (in Rs.)	Cap Price (107) is 'x' times the Weighted Average Cost of Acquisition*
Last one year preceding the date of the Red Herring Prospectus	Rs:0.15	Lowest: Rs Nil Highest: Rs Nil	713.33
Last 18 months preceding the date of the Red Herring Prospectus	Rs:0.32	Lowest: Rs Nil Highest: Rs 677	334.38
Last three year preceding the date of the Red Herring Prospectus	Rs: 2.80	Lowest: Rs Nil Highest: Rs 1230	38.21

**RISKS IN RELATION TO THE FIRST ISSUE**

This being the first public Issue of Equity Shares of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹10.00. The Issue Price, Floor Price or the Price Band 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 active and/or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

**GENERAL RISKS**

Investment 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 29 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, stockbrokers, 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 websites of the Stock Exchanges i.e. <https://www.nseindia.com/>; and the BRLMs i.e., [www.3dcs.com](http://www.3dcs.com)

**PRICE INFORMATION OF PAST ISSUES HANDLED BY THE BOOK RUNNING LEAD MANAGER**

**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

S. No	Issue Name	Issue Size (Rs. In Lakhs)	Issue Price	Listing Date	Opening Price on listing	+/- change in closing price, [+/- change in benchmark]- 30th calendar day from listing	+/- change in closing price, [+/- change in benchmark]- 90th calendar day from listing	+/- change in closing price, [+/- change in benchmark]- 180th calendar day from listing
1.	Avi Ansh Textile Limited (NSE Emerge)	25.99	62	September 27, 2024	67.75	19.56%	60.88%	48.04%
2.	Sugs Llyod Limited*	85.66	117-123	September 05, 2025	119.90	(25.69)%	-	-

Notes:

1. Kindly note that we have assumed the % of change in benchmark on the basis of the companies listed on the relevant stock exchange.
2. For further details, please refer to price information of past issues handled by the BRLM's beginning on page 300 of the RHP respectively.
3. \*Sugs Llyod Limited has not Completed 60 days.

Name of BRLMs and contact details (telephone and email id) of each BRLMs	<b>3Dimension Capital Services Limited</b> <b>K-37A, Basement, Kailash Colony, Near Kailash Colony Metro Station, New Delhi-110048</b> <b>Telephone:</b> 011-40196737 <b>Email ID:</b> info@3dcs.com <b>Website:</b> www.3dcs.com <b>Investor Grievance ID:</b> grievance@3dcs.com <b>Contact Person: Mr. Rhydham Kapoor</b> <b>SEBI Registration Number: INM000012528</b>
Name of the Market Maker and contact details (telephone and email id) of each Market Maker	<b>Name: Alacrity Securities Limited</b> <b>Address:</b> 101, Hari Darshan, B-wing, Bhogilal Fadia Road, Kandivali West, Mumbai, Maharashtra India-400067. <b>Tel No. :</b> +91 9594499983 <b>E-mail :</b> <a href="mailto:alacritysec@gmail.com">alacritysec@gmail.com</a> <b>Contact Person:</b> Kishore V Shah <b>SEBI Registration No.:</b> INZ000215936 <b>Market Maker Reg. :</b> NSE/MEM/1086/09098
Name of Registrar to the Issue and contact details (telephone and email id)	<b>MUFG Intime India Private Limited</b> <b>C-101, 247 Park, 1st Floor, L B S Marg, Vikhroli (West), Mumbai 400083, (Maharashtra), India. Telephone:</b> +91 810 811 4949 <b>Email Id:</b> <a href="mailto:edil.smeipo@in.mpms.mufg.com">edil.smeipo@in.mpms.mufg.com</a> <b>Investor Grievance e-mail:</b> <a href="mailto:edil.smeipo@in.mpms.mufg.com">edil.smeipo@in.mpms.mufg.com</a> <b>Website:</b> <a href="http://www.in.mpms.mufg.com">www.in.mpms.mufg.com</a> <b>Contact Person:</b> Mr. Shanti Gopalkrishnan <b>SEBI registration number:</b> INR000004058 <b>CIN:</b> U67190MH1999PC118368
Name of Statutory Auditor	<b>M/s. V.K. Beswal &amp; Associates, Chartered Accountants</b> <b>4th Floor, 409, Rewa Chambers, Behind Income Tax Building, 31, New Marine Lines, Mumbai- 400020</b> <b>Tel No:</b> 022-43455656 <b>Email:</b> kb@vkbeswal.co <b>Contact Person:</b> CA Kunal Vinod Beswal <b>Membership No.:</b> 131054 <b>FRN No.:</b> 101083 <b>Peer review Certificate No.:</b> 017422



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

Name of Monitoring Agency	<b>CARE Ratings Limited</b> <b>Address:-</b> 4th Floor, Godrej Coliseum, Somaiya Hospital Road, Off Eastern Express Highway, Sion (East), Mumbai 400 022. <b>Contact Person:-</b> Mr. Prajul Kotian <b>SEBI Registration No:-</b> IN/CRA/004/1999 <b>Telephone-</b> 022-6754 3456 <b>Website-</b> <a href="http://www.careratings.com">www.careratings.com</a> <b>Email –</b> <a href="mailto:Prajul.Kotian@careedge.in">Prajul.Kotian@careedge.in</a>
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 lists of banks that have been notified by SEBI to act as SCSB for the Applications Supported by Blocked Amount (ASBA) Process are provided on the website of SEBI. For details on Designated Branches of SCSBs collecting the Bid Cum Application Forms, please refer to the below mentioned SEBI link <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>
Non-Syndicate Registered Brokers	You can submit Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non- Syndicate Broker Centers. For further details, see section titled “Issue Procedure” beginning at page no. 316 of the Red Herring Prospectus.
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)	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 ( <a href="https://www.nseindia.com/">https://www.nseindia.com/</a> ) and updated from time to time.

### OUR PROMOTERS

1.	Mr.Amit Rajendraprasad Dalmia	Individual	Mr. Amit Rajendraprasad Dalmia has over 27 years of experience in technology, digital commerce, and brand development. A graduate of the Wharton School, he has been associated with various ventures including IntelliNet Software, Creative Global Services, Viaton (green energy), OliveTheory (home decor e-commerce), and Accio.ai (visual-AI advertising). He began his entrepreneurial career in 1999 and has worked on integrating emerging technologies with business models. He is currently serving as the Chairman and Managing Director of Encompass Design India Limited for a term of five years, not liable to retire by rotation. He is responsible for innovation, product development, and partnerships across the company's digital consumer brand.
2.	Mrs.Susmita Amit Dalmia	Individual	Mrs. Susmita Amit Dalmia holds a Master's degree in Business Information Technology from Middlesex University, UK, and has over 20 years of experience in technology, design, and commerce. She began her career at Creative Global Services, where she was involved in programming and web development, managing teams across sectors such as publishing, logistics, and e-commerce. She subsequently worked on UI/UX at OTH Online and oversaw operations at Home Craft. She is currently associated with Encompass Design India Limited since 2013 and as a Whole-Time Director since 2025 for a period of five years and is liable to retire by rotation. Her responsibilities include product development and design, with a focus on merchandising.

**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

3.	Mr.Ruman Kailash Agarwal	Individual	Mr. Ruman Kailash Agarwal has over 19 years of experience in product strategy, digital marketing, technology, e-commerce, and operations. He began his career at Creative Global Services, where he held various roles including Senior Vice President, overseeing project management, client servicing, and digital strategy across multiple sectors. He has also worked on web development and performance marketing for e-commerce ventures such as BrandsnDeals, BedBathMore, and OliveTheory at Encompass Design India and Home Craft. He is currently associated with Encompass Design India Limited, where he is responsible for operations and growth through digital marketing initiatives.
4.	Mr.Yogendra Vashishta	Individual	Mr. Yogendra Vashishta has nearly 38 years of experience in business strategy, branding, marketing, and communications. He is a graduate of Delhi University and holds an MBA from IMSAR. He has held senior roles at organizations such as Reliance, DDB Mudra, and VIP Industries, where he worked on brand development and marketing initiatives. Since August 2022, he has been associated with the Company as Co-Founder and Chief Strategy Officer, responsible for brand strategy and creative direction for the Company's digital consumer brands

**BUSINESS OVERVIEW AND STRATEGY**

**Company Overview:** Encompass Design India Limited (EDIL), operating under the brand name 'ScaleSauce', is engaged in building and scaling consumer brands in India, with a focus on the home & living and food segments tailored to the modern urban Indian consumer. The Company was incorporated in 2011 as a trading enterprise. In response to emerging market opportunities, we subsequently expanded our operations to include e-commerce support services, which we operated alongside our trading activities.

The Company's core activities include the manufacturing of home and lifestyle products, such as bedsheets, curtains, comforters, table linens as well as Food products with Primary Focus on sauces, marketed under its own brands.

In addition to our product-based operations, the Company offers a comprehensive range of digital and e-commerce support services designed to enable the growth of consumer brands in the online space. These services provide end-to-end solutions across marketing, technology, and operations, catering to both direct-to-consumer (D2C) businesses and corporate clients. Through these offerings, we assist brands in enhancing visibility, expanding their digital presence, and driving sales growth.

For details refer to chapter titled "Our Business" on Page no.138 of the Red Herring Prospectus.

**Product/Service Offering:** The Company's core business activities include the manufacturing of home and lifestyle products, such as bed sheets, comforters, table linens, and pillow covers, as well as food products, with a primary focus on sauces, marketed under its own brands. In addition to its manufacturing operations, the Company is also involved in the trading of agro-based products, cotton, and fabrics. It further undertakes the sale of various other goods, primarily through gated market platforms, enabling access to niche buyers.

**Geographies Served:** The table below sets forth the breakdown of revenue Distribution across various Geographical regions, highlighting regional Performance and market Contribution for the period ended on September, 2025 and Financial year ended on FY 2024-2025, FY 2023-2024 and Fiscal 2023: Revenue segmentation by geographies

Revenue Segmentation by Geographies:

(Rs. In Lakhs)

Sr.No	State/Union Territories	September 30, 2025		2024-25		2023-24		2022-23	
		Turnover	%	Turnover	%	Turnover	%	Turnover	%
1	Andhra Pradesh	15.31	0.54%	29.94	0.55%	9.31	0.23%	10.11	0.47%
2	Arunachal Pradesh	1.22	0.04%	2.42	0.04%	2.48	0.06%	1.99	0.09%
3	Assam	7.06	0.25%	10.48	0.19%	11.56	0.29%	8.93	0.41%
4	Bihar	12.28	0.44%	21.32	0.39%	15.5	0.39%	8.46	0.39%
5	Chhattisgarh	5.67	0.20%	11.92	0.22%	10.01	0.25%	3.87	0.18%

**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

6	Goa	4.47	0.16%	8.41	0.15%	8.82	0.22%	3.8	0.18%
7	Gujarat	32.34	1.15%	446.54	8.17%	42.48	1.06%	15.78	0.73%
8	Haryana	51.91	1.84%	254.94	4.67%	62.55	1.56%	19.73	0.91%
9	Himachal Pradesh	3.71	0.13%	3.96	0.07%	3.52	0.09%	2.2	0.10%
10	Jharkhand	8.19	0.29%	12.5	0.23%	11.9	0.30%	4.08	0.19%
11	Karnataka	199.26	7.08%	807.98	14.78%	619.22	15.46%	274.65	12.70%
12	Kerala	23.2	0.82%	40.63	0.74%	31.55	0.79%	11.47	0.53%
13	Madhya Pradesh	14.16	0.50%	26.87	0.49%	21.37	0.53%	8.13	0.38%
14	Maharashtra	976.5	34.68%	1,014.60	18.57%	466.43	11.65%	415.27	19.20%
15	Manipur	0.83	0.03%	2.48	0.05%	0.97	0.02%	2.76	0.13%
16	Meghalaya	1.28	0.05%	2.85	0.05%	0.42	0.01%	1.86	0.09%
17	Mizoram	0.76	0.03%	2.34	0.04%	3.74	0.09%	1.12	0.05%
18	Nagaland	1.12	0.04%	2.54	0.05%	2.76	0.07%	1.66	0.08%
19	Odisha	10.16	0.36%	17.51	0.32%	13.29	0.33%	6.58	0.30%
20	Punjab	1,017.87	36.15%	2,038.68	37.30%	1,990.44	49.71%	1,039.13	48.05%
21	Rajasthan	17.19	0.61%	28.18	0.52%	10.81	0.27%	13.16	0.61%
22	Sikkim	0.39	0.01%	1.01	0.02%	1.01	0.03%	1.01	0.05%
23	Tamil Nadu	137.53	4.88%	156.91	2.87%	146.83	3.67%	28.65	1.32%
24	Telangana	48.63	1.73%	114.31	2.09%	65.59	1.64%	24.29	1.12%
25	Tripura	0.68	0.02%	0.86	0.02%	1.22	0.03%	0.66	0.03%
26	Uttar Pradesh	59	2.10%	120.98	2.21%	78.61	1.96%	35.9	1.66%
27	Uttarakhand	6.73	0.24%	10.5	0.19%	6.78	0.17%	3.59	0.17%
28	West Bengal.	30.85	1.10%	50.93	0.93%	41.35	1.03%	19.41	0.90%
29	Andaman and Nicobar Islands	0.18	0.01%	0.42	0.01%	0.54	0.01%	0.07	0.00%
30	Chandigarh	2.79	0.10%	4.98	0.09%	3.6	0.09%	1.76	0.08%
31	Dadra and Nagar Haveli and Daman and Diu	0.38	0.01%	0.41	0.01%	1.42	0.04%	0.15	0.01%
32	Delhi	53.49	1.90%	89.09	1.63%	69.58	1.74%	37.68	1.74%
33	Jammu and Kashmir	5.86	0.21%	10.55	0.19%	8.53	0.21%	0.62	0.03%
34	Ladakh	-	0.00%	0.15	0.00%	0.15	0.00%	0.08	0.00%
35	Lakshadweep	0	0.00%	0.04	0.00%	-	0.00%	0.96	0.04%
36	Puducherry (Pondicherry)	1.5	0.05%	1.94	0.04%	2	0.05%	0.21	0.01%
<b>Sub Total</b>		<b>2,752.49</b>	<b>97.75%</b>	<b>5,350.14</b>	<b>97.90%</b>	<b>3,766.34</b>	<b>94.06%</b>	<b>2,009.77</b>	<b>92.94%</b>

**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

Foreign Countries									
37	USA	63.25	2.25%	114.8	2.10%	237.84	5.94%	152.70	7.06%
Grand Total		2,815.74	100%	5,464.94	100%	4,004.18	100%	2,162.47	100%

**Product wise Revenue Bifurcation**

Product		September 30, 2025		2024-25		2023-24		2022-23	
		Revenue	%	Revenue	%	Revenue	%	Revenue	%
<b>Manufacturing</b>									
	Bedsheet	556.53	19.76%	714.93	13.08%	661.72	16.53%	166.7	7.71%
	Comforter	82.88	2.94%	116.59	2.13%	91.64	2.29%	60.3	2.79%
	Curtain	9.8	0.35%	28.45	0.52%	-	-	-	-
	Other	89.85	3.19%	401.94	7.35%	101.05	2.52%	80.6	3.73%
	Sauces	95.15	3.38%	138.23	2.53%	-	-	-	-
<b>Trading</b>		-	-	-	-	-	-	-	-
	GROUND NUT HUSK							39.9	1.85%
	Moong Husk							71.6	3.31%
	RICE HUSK	66.13	2.35%					89.9	4.16%
	Mustard Straw/Husk	502.23	17.84%	1,084.31	19.84%			92.4	4.27%
	Cotton Straw	358.05	12.72%	904.73	16.55%	1,296.60	32.38%	404.4	18.70%
	Paddy Bail			26.94	0.49%	675.66	16.87%	29.9	1.38%
	Wheat Straw	75.76	2.69%						
	Twine			1.34	0.02%			41	1.90%
	Textile			774.55	14.17%	228.1	5.70%	235.5	10.89%
<b>Gated Markets</b>		-	-	-	-	-	-	-	-
	Gated Markets	823.14	29.23%	762.7	13.96%	685.05	17.11%	598.8	27.69%
<b>Service</b>		-	-	-	-	-	-	-	-
	Performance Marketing & eCommerce Management			114.8	2.10%	237.84	5.94%	251.4	11.63%
	Media Revenue	150.06	5.33%	200.33	3.67%	14.63	0.37%	-	-
	Commission	-	-	-	-	0.03	0.00%	-	-
	Services - Professional Fees & Marketing Services			75.6	1.38%	4.75	0.12%	-	-
	Web Services			50	0.91%	-	-	-	-
	Marketing Services	6.16	0.22%	69.8	1.28%	7.11	0.18%	-	-
<b>Total Revenue</b>		<b>2,815.74</b>	<b>100.00%</b>	<b>5,465.23</b>	<b>100.00%</b>	<b>4,004.18</b>	<b>100.00%</b>	<b>2,162</b>	<b>100.00%</b>

**Key Performance Indicators:** The table below sets forth some of the key financial indicators for the period ended on September 30, 2025 and Financial Year ended on 2024-2025, 2023-2024 and 2022-2023:

Key Financial Performance	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Revenue from Operations <sup>(1)</sup>	2,815.74	5,464.94	4,004.18	2,162.47
EBITDA <sup>(2)</sup>	885.23	1686.43	1121.36	56.07
EBITDA Margin (%) <sup>(3)</sup>	31.44%	30.86%	28.00%	2.59%



**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

PAT	504.59	1,079.38	687.9	-129.46
PAT Margin (%) <sup>(4)</sup>	17.92%	19.75%	17.18%	-5.99%
Profit after tax growth (%)	(6.50%)	56.91%	631.36%	126.00%
Trade Receivables Turnover Ratio (In times) <sup>(5)</sup>	2.99	7.97	11.24	8.63
Inventory Turnover Ratio (In times) <sup>(6)</sup>	1.02	3.32	2.08	1.19
Trade Payables Turnover Ratio (In times) <sup>(7)</sup>	8.45	26.77	2.43	2.78
Net Capital Turnover Ratio (In times) <sup>(8)</sup>	1.49	4.54	8.43	4.29
Trade Receivables days (9)	61	46	32	42
Inventory days (10)	179	110	176	306
Trade Payable days (11)	22	14	150	131
Return on equity (%) (12)	14.38%	50.26%	99.19%	-31.25%
Return on capital employed (%) (13)	16.33%	40.49%	55.36%	-8.47
Debt-Equity Ratio (times) (14)	0.42	0.44	0.78	2.14
Working Capital Cycle (days) (15)	218	142	58	217
Net fixed asset turnover ratio (times) <sup>(16)</sup>	19.16	36.39	39.15	62.3
Current Ratio (times) <sup>(17)</sup>	2.00	2.09	2.03	1.26

**Notes:**

- (1) Revenue from operation means revenue from sale of the products
- (2) EBITDA is calculated as Profit before tax + Depreciation + Finance Costs - Other Income
- (3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- (4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations
- (5) Trade receivable turnover is calculated Revenue from operation divided by average trade receivables
- (6) Inventory turnover ratio is calculated Cost of goods sold divided by average inventory
- (7) Trade Payable turnover ratio is calculated Net credit Purchase divided by average trade payable
- (8) Net Capital Turnover Ratio is calculated revenue from operations divided by Average working capital (i.e. Total current assets less Total current liabilities)
- (9) Trade receivable days is calculated as 365 divided by trade receivables turnover by for fiscal years
- (10) Inventory days is calculated as 365 divided by Inventory turnover by for fiscal years
- (11) Trade payable days is calculated as 365 divided by Trade Payable turnover by for fiscal years
- (12) Return on Equity is calculated by Profit for the year less Preference dividend (if any) divided by average total equity
- (13) Return on Capital Employed is calculated as follows: Profit before tax plus finance cost divided by Total Asset - Current Liabilities (net))
- (14) Debt to Equity ratio is calculated as Total Debt divided by equity
- (15) Working Capital Cycle is defined as trade receivable days plus inventory days less trade payable days
- (16) Net fixed asset turnover ratio is calculated by dividing net sales by the average fixed assets
- (17) Current Ratio is calculated by dividing Current assets to Current Liabilities

For further details and notes on our key performance indicators, please see section “Basis for Issue Price - Financial KPI of our Company” on page no. 1127of the RHP.

**Industries Served:** For details see “Our Business” on page 136 of the RHP.

**Market Share:** Not Ascertainable

**Manufacturing Plant, if any:** Our Manufacturing Unit is situated at Gala No-7 to 10, 1st floor, Bldg No-I 09, Shree Arihant Compund,, Bhiwandi, Thane, Thane, Maharashtra, 421302

**Employee Strength:** 89 Employees

**Intellectual property, if any:** Following are the Intellectual Property held for its product and Branding-

Sr. No.	Description	Class	Application No.	Brand Name/ Logo/ Trademark/Word mark	Validity	Status
1	DATENIGHT	24	5833382	DATENIGHT	03-03-2033	Registered



**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

2	DATENIGHT	35	5833384	<b>DATENIGHT</b>	03-03-2033	Registered
3	RAJAI	35	5792892	<b>RAJAI</b>	03-02-2033	Registered
4	RAJAIL.COM	35	5792895	<b>RAJAIL.COM</b>	03-02-2033	Registered
5	WHITEHALL LA	24	5681262	<b>WHITEHALL LA</b>	14-11-2032	Registered
6	WHITEHALL LA	35	5681263	<b>WHITEHALL LA</b>	14-11-2032	Registered
7	QuirkLoom	9	6081749	<b>QuirkLoom</b>	25-08-2033	Registered
8	QuirkLoom	18	6081750	<b>QuirkLoom</b>	25-08-2033	Registered
9	QuirkLoom	21	6081751	<b>QuirkLoom</b>	25-08-2033	Registered
10	QuirkLoom	24	6081752	<b>QuirkLoom</b>	25-08-2033	Registered
11	QuirkLoom	25	6081753	<b>QuirkLoom</b>	25-08-2033	Registered
12	stoa paris	24	2711036	<b>stoa paris</b>	02-04-2034	Registered
13	J BATCH	29	6511958	<b>J BATCH</b>	N.A.	Formalities Chk Pass
14	J BATCH	30	6470978	<b>J BATCH</b>	N.A.	Accepted
15	J BATCH	35	6511959	<b>J BATCH</b>	N.A.	Formalities Chk Pass
16	ULTRASATIN	25	6804384	<b>ULTRASATIN</b>	N.A.	Formalities Chk Pass
17	ULTRASATIN	35	6809863	<b>ULTRASATIN</b>	N.A.	Formalities Chk Pass
18	ULTRASATEEN	25	6804383	<b>ULTRASATEEN</b>	N.A.	Formalities Chk Pass
19	ULTRASATEEN	35	6809862	<b>ULTRASATEEN</b>	N.A.	Formalities Chk Pass

**BOARD OF DIRECTORS**

Sr. No.	Name, DIN, Date of Birth, Qualification, Designation, Occupation, Address, Nationality and Term	Age	Other Directorship(s)
1.	<b>Mr. Amit Rajendraprasad Dalmia</b> <b>Father's Name-</b> Rajendra Prasad Dalmia <b>Date of Birth-</b> 21.08.1977 <b>Age-</b> 48 Years <b>Designation-</b> Chairman & Managing Director <b>Address-</b> 57 White House, 7th N.S. Road, Near Jamnabai Narsee School JVPD Scheme, Juhu Mumbai, Maharashtra - 400049 <b>Experience-</b> 27 Years <b>Category-</b> Promoter <b>Qualification-</b> Bachelor of Business Administration (B.B.A) <b>Nationality-</b> Indian <b>DIN-</b> 00210919	48	1. OTH Online Private Limited  2. Brand Spring Ventures LLP



**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

2.	<p><b>Mrs. Susmita Amit Dalmia Father's Name-</b> Omprakash Goenka  <b>Date of Birth-</b> 14.10.1978  <b>Age-</b> 47 Years  <b>Designation-</b> Whole Time Director  <b>Address-</b> 57 White House, 7th N.S. Road, Near Jamnabai Narsee School JVPD Scheme, Juhu Mumbai, Maharashtra - 400049  <b>Experience-</b> 20 Years  <b>Category-</b> Promoter <b>Qualification-</b> (Masters Degree in Business information technology) <b>Nationality-</b> Indian  <b>DIN-</b> 02401290</p>	47	.OTH Online Private Limited
3.	<p><b>Mr. Ruman Kailash Agarwal Father's Name-</b> Kailash Agarwal <b>Date of Birth-</b> 04.10.1983  <b>Age-</b> 42 Years  <b>Designation-</b> Whole Time Director <b>Address-</b> 02, Lok Sagar, Plot 32/33, Sector 14, Navi Mumbai, Vashi, Thane, Maharashtra 400703  <b>Experience-</b> 19 Years  <b>Category-</b> Promoter  <b>Qualification-</b> Bachelor of Science in Business Administration  <b>Nationality-</b> Indian  <b>DIN-</b> 11004779</p>	42	NIL
4.	<p><b>Mr. Tejpal Singh Father's Name-</b> Ratan Singh <b>Date of Birth-</b> 08.06.1979  <b>Age-</b> 46 Years  <b>Designation-</b> Non-Executive Director  <b>Address-</b> C1-1885, Sushant City-1, Mansa Road, Kot Shamir, Bathinda, Punjab- 151001  <b>Experience-</b> 25 Years  <b>Category-</b> Professional <b>Qualification-</b> Masters Program in Business Operations  <b>Nationality-</b> Indian <b>DIN-</b> 11111989</p>	46	NIL
5.	<p><b>Ms. Himanshi Tiwari Father's Name-</b> Santosh Tiwari  <b>Date of Birth-</b> 15.09.1995  <b>Age-</b> 30 Years  <b>Designation-</b> Independent Director  <b>Category-</b> Professional  <b>Address-</b> H.NO. 268, Ward no 15, Bos Colony, Near Bora company, Maihar, Madhya Pradesh- 485771 <b>Experience-</b> 3 Years  <b>Qualification-</b> Qualified Company Secretary and Master of Business Administration (MBA)  <b>Nationality-</b> Indian  <b>DIN-</b> 10545195</p>		ATC Energies System Limited
6.	<p><b>Mr. Saahil Prakash Dugar Father's Name-</b> Prakash Sampat Dagar  <b>Date of Birth-</b> 27.07.1983  <b>Age-</b> 42 Years  <b>Designation-</b> Independent Director  <b>Category-</b> Professional  <b>Address-</b> 902 – A Wing, Vivarea, Sane Guruji Marg, Off Jacob Circle, Mahalaxmi, Mumbai City, Maharashtra-400011  <b>Experience-</b> 19 Years <b>Qualification-</b> MBA in Finance  <b>Nationality-</b> Indian  <b>DIN-</b> 01186726</p>	42	<ol style="list-style-type: none"> <li>1. Bagalkot Cement &amp; Industries Limited.</li> <li>2. Polestar Maritime Limited</li> <li>3. Idea Traders LLP</li> <li>4. Indus Ventures &amp; Traders LLP</li> </ol>

OBJECTS OF THE ISSUE

DETAILS OF MEANS OF FINANCE

The details of the proceeds of the Fresh Issue are set forth below:

Sr. No	Particulars	Estimated Amount	% of Gross Proceeds*	% of Net Proceeds*
1.	Funding capital expenditure requirements of our company towards purchasing office, interior work and refurbishment	1148.58	[●]	[●]
2.	To Meet Working Capital Requirements of the Company;	729.42		
3.	Repayment/ prepayment of certain borrowings availed by our Company and	1100.00	[●]	[●]
4.	General corporate purposes <sup>#</sup>	[●]	[●]	[●]
	<b>Total*</b>	[●]	[●]	[●]

**Means of Finance:**

The fund requirements set out for the aforesaid objects are proposed to be met entirely from the Net Proceeds, internal accruals, net worth and existing debt financing. Accordingly, we confirm that there is no requirement for us to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised through the Net Proceeds and existing identifiable 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 issue, if any, of the Company in the preceding 10 years:** Not Applicable

**Name of monitoring agency, if any:** CARE RATINGS LIMITED

Terms of Issuance of Convertible Security, if any:

Convertible securities being offered by the Company	Not Applicable
Face Value / Issue Price per Convertible securities	
Issue Size	
Interest on Convertible Securities	
Conversion Period of Convertible Securities	
Conversion Price for Convertible Securities	
Conversion Date for Convertible Securities	
Details of Security created for CCD	

Shareholding Pattern:

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre issue
1.	Promoter and Promoter Group	8359776	80.19%
2.	Public	2065368	19.81%
Total		10425144	100.00%

Shareholding Pattern: For more details, please refer to “Capital Structure” on page no. 74 of the RHP.

RESTATED AUDITED FINANCIALS

(Amount in Lakhs)

Particulars	30th September	31 March 2025	31 March 2024	31 March 2023
Share Capital	1042.51	38.97	30.93	30.93
Net Worth	3762.23	3255.65	1037.48	349.58
Revenue from Operations	2815.74	5464.94	4004.18	2162.47
Profit after Tax	504.59	1079.38	687.90	(129.46)
Earnings per share Basic	5.27	10.39	6.67	(1.26)
Net Asset Value per Equity Share (in Rs.)	3.61	835.88	350.38	133.14
Total borrowings	1578.87	1425.94	805.4	747.06

INTERNAL RISK FACTORS

The below mentioned risks are top 5 risk factors as per the RHP.

1. Our Company operates across diversified business segments, and any inability to effectively manage and focus on these segments may adversely impact our overall performance.
2. We depend upon a limited number of suppliers for providing raw materials and products. Furthermore, we have not entered into any long-term agreement or contract for providing these raw materials and products. Any dispute with one or more of them may adversely affect our business operations.
3. We are dependent on certain online marketplaces for the sale of our products. Any potential increase in the commission rates charged by these platforms may lead to higher selling costs, which could require us to increase the prices of our products which could adversely affect customer demand, our competitiveness, and overall financial performance.
4. We manufacture a wide range of products and if we are unable to sell them effectively, it could adversely impact our revenue, profitability, and overall financial performance and if we are unable to accurately identify customer demand and maintain an optimal level of inventory in our stores, our business, results of operations and cash flows may be adversely affected.
5. We derive a significant portion of our revenue from our trading activity, any event negatively affecting the trading activity could have a material adverse effect on our business, results of operations, financial condition and prospects.

For further details, please refer chapter titled "Risk Factors" on page no. 29 of the RHP.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total Number of outstanding litigations involving our company and amount involved:

**Cases against our Company**

Nature of Cases	No. of outstanding Cases	Amount involved (In Lakhs)
Criminal Complaints	NIL	NIL
Statutory/ Regulatory Authorities	NIL	NIL
Taxation Matters	6	1.59
Other Litigation	NIL	NIL

**Cases filed by our Company**

Nature of Cases	No. of outstanding Cases	Amount involved (In Lakhs)
Criminal Complaints	NIL	NIL
Statutory/ Regulatory Authorities	NIL	NIL
Taxation Matters	NIL	NIL
Other Litigation	NIL	NIL

**Tax Proceedings against our Company**

Nature of Cases	No. of Outstanding Cases	Amount involved (In Lakhs)
Direct Tax	4	1.59
Indirect Tax	2	NIL

**Cases against our Company**



**IN THE NATURE OF ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

<b>Nature of Cases</b>	<b>No. of outstanding Cases</b>	<b>Amount involved (In Lakhs)</b>
Criminal Complaints	NIL	NIL
Statutory/ Regulatory Authorities	NIL	NIL
Taxation Matters	1	NIL
Other Litigation	NIL	NIL

**Proceedings by or against our KMPs and SMPs**

<b>Nature of Cases</b>	<b>No. of outstanding Cases</b>	<b>Amount involved (In Lakhs)</b>
Criminal Complaints	NIL	NIL
Statutory/ Regulatory Authorities	NIL	NIL
Taxation Matters	2	NIL
Other Litigation	NIL	NIL

*For further information, please refer chapter titled “Outstanding Litigations and Material Developments” on page no. 269 of this Red Herring prospectus.*

**Brief Details of top 5 Material outstanding litigation against the Company and Amount involved:****DEMANDS RAISED BY THE INCOME TAX DEPARTMENT AND ITS CURRENT STATUS AGAINST**

1. A tax demand has been raised under Demand Reference No. 2025202437363920824C, with an outstanding principal amount of ₹1,52,740 and accrued interest of ₹7,635. The demand was raised on 06 August 2025, and the notice was served on 09 April 2025. The demand is currently pending for payment or response.

Against the demand of ₹1,52,740 A rectification request (Ref. No. 634154570241125) was filed on 24.11.2025 to correct an apparent mistake in the 143(1) intimation. CPC had earlier processed the return vide DIN CPC/2425/A6/538184116 dated 09/04/2025 and disallowed MSME interest of ₹4,54,869 based on an inconsistency between the ITR (showing nil) and Form 3CD, leading to a proposed adjustment u/s 143(1)(a) and a consequential notice of demand u/s 156. The assessee had already pointed out this mistake through Rectification Request No. 152986240160625 dated 16/06/2025.

Current Status : Response of rectification request filed is pending.

**INCOME TAX NOTICE ISSUED AGAINST ENCOMPASS DESIGN INDIA LIMITED HAVING PAN AACCE3403E**

1. The Income Tax Department issued penalty notices under Section 271(1)(b) read with Section 274 of the Income Tax Act, 1961, to Encompass Design India Private Limited (PAN: AACCE3403E) for the Assessment Year 2016-17—first by the Assistant Commissioner of Income Tax, Circle 6(2)(2), Mumbai, vide Notice No. ITBA/PNL/S/271(1)(b)/2018- 19/1014026815(1) dated 05/12/2018, for alleged non-compliance with a Section 142(1) notice dated 30/11/2018; and subsequently, by the National e-Assessment Centre, Delhi, via Show Cause Notice dated 19/03/2021 (DIN: ITBA/PNL/F/271(1)(b)/2020-21/1031611992(1)), referencing the same earlier default. In response, the taxpayer submitted that the Section 142(1) notice dated 30/11/2018 was received only on 05/12/2018, after the stated compliance date of 04/12/2018, and a detailed reply was duly filed on 06/12/2018. This response, dated 06/12/2018, addressed all points including financial projections and the company’s business



model. Moreover, the assessment was completed under Section 143(3) vide Order dated 15/12/2018 (Order No. ITBA/AST/S/143(3)/2018-19/1014310821(1)) accepting the return as filed—reporting a loss of ₹6,05,16,235/- and determining total income as NIL without any additions or disallowances. Citing these facts, including timely compliance upon receipt and no adverse finding in the assessment, the assessee, through its Chartered Accountants V.K. Beswal & Co., submitted a detailed representation dated 22/03/2021 requesting that the penalty proceedings under Section 271(1)(b) be dropped.

2. Adjustment u/s 143(1)(a) issued for Assessment Year : 2024-25 with Document Identification Number (DIN) : EFL/2425/G22/ITR000702173846 Issued On : 30-Oct-2024 and Prescribed Time Limit u/s 143(1)(a) for submission of response has lapsed. You are not allowed to submit now. However ITR processed with demand due on Apr 9, 2025.
3. Adjustment u/s 143(1)(a) issued for Assessment Year : 2021-22 with Document Identification Number (DIN) : EFL/2122/G22/ITR000101284605 Issued On : 17-May-2022 and Prescribed Time Limit u/s 143(1)(a) for submission of response has lapsed. You are not allowed to submit now. However ITR Processed with refund due on Oct 27, 2022.
4. Adjustment notice u/s 143(1)(a) for Assessment Year : 2019-20 with Document Identification Number (DIN) : CPC/1920/G22/1967280566 Issued On 19-Dec-2019 The CPC has proposed adjustments under section 143(1)(a) of the Income Tax Act. Firstly, there is a mismatch in Schedule BP between the amount debited to the profit and loss account and disallowable under section 36 [Sl. No. 14: ₹38,940] and the total disallowable amount under section 36 [Sl. No. 6.s: ₹93,480], resulting in a variance of ₹54,540. Secondly, under section 143(1)(a)(ii), an incorrect claim has been identified concerning employee contributions to provident or other specified funds under section 36(1)(va), where the return shows ₹0, but the computed amount is ₹54,540, leading to a proposed adjustment of ₹54,540. Lastly, under section 143(1)(a)(iv), there is a proposed disallowance of expenditure reported in the audit report but not considered while computing total income in the return and Prescribed Time Limit u/s 143(1)(a) for submission of response has lapsed. You are not allowed to submit now. However, ITR Processed with refund due May 12, 2020.

For Further Details, Please refer “ Outstanding and Material Litigations” beginning on the page 269 of the Red Herring Prospectus.

**ANY OTHER INFORMATION AS PER LEAD MANAGERS / ISSUER COMPANY – NIL**

**DECLARATION BY THE COMPANY**

We, hereby declare that, all the 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 Exchange Board of India Act, 1992, as the case may be, have been complied with no statement made in the Red Herring Prospectus is contrary to the provisions of Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made there under or regulations/guidelines issued, as the case may be. We further certify that all the statements made in the Red Herring Prospectus are true and correct.

