

This is an abridged prospectus containing salient features of the Red Herring Prospectus dated July 23, 2026 (the "RHP"). You are encouraged to read greater details available in the Prospectus (Download link:- <https://fascinatetextile.com/initial-public-offer/>) Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

THIS ABRIDGED PROSPECTUS CONSISTS OF 8 (EIGHT) PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

Book Built Issue



FASCINATE TEXTILES LIMITED

CIN: U17299WB2017PLC219383; Date of Incorporation: February 09, 2017

Registered Office & Corporate Office	Contact Person	Email and Telephone	Website
3/A Kutul Sahi Road, Barasat, Barasat North 24 Parganas, Barasat-1 West Bengal India Kolkata – 700124	Mrs. Ritika Sharma, Company Secretary & Compliance Officer	Tel: +91 82403-01827 Email: compliance@fascinatetextile.in	www.fascinatetextile.com

NAME OF PROMOTERS OF THE COMPANY

OUR PROMOTERS: MR. VISHAL NAHAR, MR. CHIRAG AHUJA, MR. RISHABH NAHAR, MR. NARINDER KUMAR AHUJA AND VISHAL NAHAR HUF

Details of Offer to Public:

Type of Issue (Fresh/OFS/Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in Rs.)	OFS Size (by no. of shares or by amount in Rs.)	Total Issue Size (by no. of shares or by amount in Rs.)	Offer under 229(1)/229(2)	Share Reservation			
					QIB	NII	II	Market Maker
Fresh Issue and Offer for Sale	Up to 34,57,600 Equity Shares of face value of ₹ 10/- each of our Company aggregating up to ₹ [●] lakhs	Up to 8,36,000 Equity Shares of face value of ₹ 10/- each of our Company aggregating up to ₹ [●] lakhs	Up to 42,93,600 Equity Shares of face value of ₹ 10/- each of our Company aggregating up to ₹ [●] lakhs	This issue is being made in terms of Regulation 229(1) of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended	43,200	16,16,000	24,19,200	2,15,200

These equity shares are proposed to be listed on the SME Platform of NSE Limited ("NSE Emerge") and the Designated Stock Exchange will be NSE for the purpose of the Offer

OFS: Offer for Sale

Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders:

Name of the Selling Shareholder	Type	Number of shares offered	Weighted Average Cost of Acquisition per Equity Share (In ₹) *
Neetu Nahar	Promoter Group- Selling Shareholder	Up to 8,36,000 Equity Shares aggregating up to ₹ [●] lakhs	NIL

* As certified by M/s Jain Sonu & Associates., Chartered Accountants by way of their certificate dated May 26, 2026

P: Promoter; PG: Promoter Group; OSS: Other Selling shareholder; WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis

OFFER PRICE, MINIMUM APPLICATION LOT & INDICATIVE TIMELINES

Offer Price *	Rs. [●]/- per Equity Share of Face Value of Rs. 10/- each
Minimum Application Lot Size	1,600 equity shares (2 lots)
Offer Opens On	August 11, 2026
Offer Closes On (T)	August 13, 2026
Finalisation of Basis of Allotment (T+1)	August 14, 2026
Initiation of Refunds (T+2)	August 17, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	August 17, 2026
Commencement of trading of Equity Shares (T+3)	August 18, 2026

*For details of Offer Price and Basis of Offer Price, please refer to advertisement and Page 161 of Red Herring Prospectus.

Details of WACA of all shares transacted over the trailing eighteen months from the date of Red Herring Prospectus

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper End of the Price Band is 'X' times the WACA	Range of acquisition price Lowest Price- Highest Price (in Rs.)
Trailing Eighteen Month from the date of Red Herring Prospectus	6.83	22.84	0 - 949

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

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RISKS IN RELATION TO THE FIRST ISSUE

The face value of the Equity Shares of Rs. 10/-. The Offer Price determined by our Company in consultation with the 'BRLM' on the basis of the assessment of the market demand of the Equity Shares by way of the Book Built Process, as stated under "Basis of Offer Price" on page 161 of the Red Herring Prospectus should not be considered indicative of the market price of Equity Shares after listing. No assurance can be given regarding frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity & equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares in this 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. Specified attention of the investors is invited to the Section titled "Risk Factors" on page 47 of the Red Herring Prospectus and on pages 07 of this Abridged Prospectus.

PROCEDURE

You may obtain a physical copy of the Application Form and the Red Herring Prospectus from the Stock Exchange, Registrar to the Issue, Share Transfer Agents, Depository Participants, Stock Brokers, Underwriters, Bankers to the issue, Investors' Associations or Self Certified Syndicate Banks.

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

PRICE INFORMATION OF BRLM*

Issue Name	Name of Merchant Banker	+/- % change in closing price, (+/- % change in closing benchmark) - 30th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark) - 90th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark) - 180th calendar days from listing
SME BOARD				
Auro Impex & Chemicals Limited	Affinity Global Capital Market Private Limited	(9.10%) 2.77%	(13.85%) 5.24%	(12.88%) 7.54%
Jiwanram Sheoduttrai Industries Limited	Affinity Global Capital Market Private Limited	(33.00%) (1.60%)	(45.50%) 6.57%	(48.00%) 11.24%
Atmascoc Limited	Affinity Global Capital Market Private Limited	53.13% (0.52%)	172.31% 1.74%	180.99% 11.25%
Vdeal System Limited	Affinity Global Capital Market Private Limited	(22.65%) 2.05%	(16.15%) (4.54%)	(24.12%) (12.48%)
Rama Telecom Limited	Affinity Global Capital Market Private Limited	(9.72%) (2.69%)	(8.33%) (3.22%)	(4.72%) 2.31%
Pushpa Jewellers Limited	Affinity Global Capital Market Private Limited	14.24% (3.19%)	26.03% (2.23%)	(8.48%) 3.41%
Galaxy Medicare Limited	Affinity Global Capital Market Private Limited	(59.72%) 1.01%	(57.41%) 2.75%	(71.76%) (8.60%)
Sundrex Oil Company Limited	Affinity Global Capital Market Private Limited	(52.03%) (2.30%)	(61.99%) (12.03%)	(-62.65%) (-7.26%)
Utkal Speciality Industries India Ltd	Affinity Global Capital Market Private Limited	(58.21%) (7.19%)	NA	NA
MAIN BOARD				
-	-	-	-	-

**Disclosures subject to recent 6 issues (initial public offerings) in current financial year and two preceding financial years managed by each Merchant Banker with common issues disclosed once.*

Name and contact details of BRLM	AFFINITY GLOBAL CAPITAL MARKET PRIVATE LIMITED 20B, Abdul Hamid Street, East India House, 1 st Floor, Room No. 1F, Kolkata – 700069, India Telephone: +91 033 4004 7183 E-mail: compliance@affinityglobalcap.in Investor Grievance Email: investor@affinityglobalcap.in Website: www.affinityglobalcap.in Contact Person: Ms. Shruti Bhalotia / Mr. Anandarup Ghoshal CIN: U74110WB1995PTC073711
Name of Syndicate Members	N.A.
Name and contact details of Underwriters	AFFINITY GLOBAL CAPITAL MARKET PRIVATE LIMITED 20B, Abdul Hamid Street, East India House, 1 st Floor, Room No. 1F, Kolkata – 700069, India Telephone: +91 033 4004 7188 E-mail: compliance@affinityglobalcap.in Investor Grievance Email: investor@affinityglobalcap.in Website: www.affinityglobalcap.in Contact Person: Ms. Shruti Bhalotia / Mr. Anandarup Ghoshal SEBI Registration No.: INM000012838 GIRIRAJ STOCK BROKING PRIVATE LIMITED Shantiniketan Building, 8 Camac Street, 15th Floor, Suite No. 1501, Kolkata-700017

	Tel. No.: 9547473969 E-mail: giriraj@girirajstock.com Contact Person: Kuntal Laha SEBI Registration No.: INZ000212638
Name and contact details of Market Maker	GIRIRAJ STOCK BROKING PRIVATE LIMITED Shantiniketan Building, 8 Camac Street, 15th Floor, Suite No. 1501, Kolkata-700017 Tel. No.: 9547473969 E-mail: giriraj@girirajstock.com Contact Person: Kuntal Laha SEBI Registration No.: INZ000212638 Member Code- 90318
Name of Registrar to the Issue and contact details	CAMEO CORPORATE SERVICES LIMITED Subramanian Building, No. 1, Club House Road, Chennai – 600002, India Tel. No.: (044) 4002 0700; Email: priva@cameoindia.com; Website: https://cameoindia.com/ Investor Grievance Email: investor@cameoindia.com Contact Person: K. Sreepriya SEBI Regn. No.: INR000003753; CIN: U67120TN1998PLC041613
Name of Statutory Auditor	Jain Sonu & Associates, Chartered Accountants Address: 58, Mahatma Gandhi Road, Tower 5 Alcove Tower Flat 2B Diamond City South Tollygunj Karunamoyee Kolkata 700041 Telephone: (033) 4060 6903 E-mail: casonujain@gmail.com Contact Person: CA Sonu Jain Membership No.: 060015 Peer Review Certificate Number: 015686 Firm Registration Number: 324386E
Name of Monitoring Agency	Brickwork Ratings India Private Limited
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 SCSBs, App(s) and UPI handle(s) being used for making the application in public issues through ASBA process is listed hereunder and the same is updated from time to time by SEBI and web link to access the same are furnished hereinbelow: Self-Certified Syndicate Bank under the direct ASBA facility https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 Self-Certified Syndicate Bank under the Syndicate ASBA facility for other than Retail category https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 Self-Certified Syndicate Bank eligible as Issuer Bank for UPI https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 Self-Certified Syndicate Bank as Sponsor Bank for UPI https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=41 Mobile Applications for using UPI in public issues https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43
Non – Syndicate Registered Brokers	You can submit Application Forms in the Issue to the Registered Brokers at the Broker Centres. The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the websites of the NSE at www.nseindia.com, as updated from time to time.
Details regarding website address(es)/ link(s) from which the investor can obtain list of registrars 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 and Stock Brokers Locations, along with their names and contact details are available on the website of the NSE at www.nseindia.com, as updated from time to time.

PROMOTERS OF THE ISSUER COMPANY

Sl. No.	Name	Individual/Corporate	Experience & Educational Qualification
1.	Mr. Vishal Nahar	Individual	Mr. Vishal Nahar, aged 50 years, is the Chairman, Managing Director and Promoter of our Company. He has been appointed as a Chairman & Managing Director by the Board of Directors in the Board Meeting held on July 21, 2025 and the same has been approved by the shareholders of the Company in the Extra Ordinary General Meeting of the Company held on August 12, 2025. He holds a Bachelor's Degree in Commerce from University of Calcutta. Mr. Nahar has 17 years of experience in the Garment and Textile Industry. He has been employed with RA Fashion as General Manager in Garment Manufacturing Unit from 05 August 2008 to 30th June 2016. During his tenure as a General Manager in RA Fashion, he was responsible for overseeing the entire garment manufacturing operations including production, quality control and timely order execution along with managing teams across various departments such as cutting, stitching, finishing, embroidery and dispatch and coordinates with vendors, suppliers, buyers for smooth business operations to ensure compliance with Industry standards, buyer requirements and labour laws which helped in contributing to business growth through strategic planning and operational excellence. He was being the Partner of S R Creation and actively engaged in the business from July 16, 2016 to 01 January 2024. During his tenure as a Partner in SR Creation, he was actively engaged in the management and operations of the company and has contributed to its growth and success. In his capacity as a Chairman and Managing Director, he mentors, guides and provides perspective, strategic planning, leadership and direction to the Board and management of the Company for enriching the brand for long run. His vision to do business with ethics and to keep up with latest developments, consistent innovation in technology and management practices has helped him to provide an overall growth for the Company.
2.	Mr. Chirag Ahuja	Individual	Mr. Chirag Ahuja, aged 30 years, is the Whole Time Director & Chief Financial Officer of our Company. He has been appointed as a Whole Time Director & Chief Financial Officer by the Board of Directors in the Board Meeting held on July 21, 2025 and the same has been approved by the shareholders of the Company in the Extra Ordinary General Meeting of the Company held on August 12, 2025. He holds a Bachelor's Degree in Commerce from University of Calcutta. Mr. Ahuja has gained more than 5 years of experience in the garment and textile industry. He was appointed as the Partner of Raiment Lifestyle Co and actively engaged in the business from 01 April 2020 to 31 December 2023. During his tenure as a Partner in Raiment Lifestyle Co. he was actively involved in various aspects of garment manufacturing including cutting, stitching, dyeing and finishing. He has shown excellent knowledge of fabrics, patterns, production processes and garment finishing standards. Thereafter he has been appointed as Partner in Apex Lifestyle where he is continuing from 2nd September 2023 till date, he is responsible for overseeing the production operations as he is a Production manager therefore he is actively involved in managing factory workforce, ensuring timely completion of orders, maintaining quality standards, coordinating with different departments, and optimizing resources for efficient production in garments manufacturing unit. He has demonstrated excellent leadership, problem-solving skills, and indepth knowledge

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			of the garments production process. His experience and exposure help the Board to take appropriate strategic decisions in the current competitive business era.
3.	Mr. Rishabh Nahar	Individual	Mr. Rishabh Nahar, aged 25 years, is a Promoter of the Company. He holds a Bachelor of Commerce degree and has approximately five years of experience in the garment manufacturing and textile sector. He was associated with Raiment Lifestyle Co. as a Partner from July 2020 to August 2023, where he was responsible for coordinating and overseeing various operational aspects of garment manufacturing. Since August 2023, he has been associated with Fascinate Textiles Limited as a Promoter and in September 2025 he has been further designated as a Senior Managerial Personnel, with responsibilities covering purchase and sales management, coordination with suppliers, and oversight of procurement activities. Alongside his professional experience, he has undertaken several positions of responsibility during his academic years, including leading student activities and events, participating in sports at the institutional level, and contributing to social welfare initiatives through awareness and educational engagements.
4.	Mr. Narinder Kumar Ahuja	Individual	Mr. Narinder Kumar Ahuja, aged 65 years, is the Promoter of our Company. He has been associated with our Company since April 2023 in the capacity of Promoter. He holds a Bachelor's Degree in Commerce from the University of Calcutta. He has been the Proprietor of Ahuja Carrying Corporation since April 2020, where he is responsible for overseeing transportation and logistics activities. He was earlier the Proprietor of Sree Ganesh Transport Corporation from June 2001 to 2018, during which period he was engaged in managing transportation operations and related administrative functions. His experience in business administration and logistics operations provides relevant industry understanding to the Company.

Our HUF Promoter:- Vishal Nahar HUF

BUSINESS OVERVIEW AND STRATEGY

Company Overview:

Our Company was originally incorporated on February 09, 2017 as a Private Limited Company under the name of “Fascinate Textiles Private Limited” under the provisions of the Companies Act, 2013 vide Certificate of Incorporation bearing CIN: U17299WB2017PTC219383 issued by the Registrar of Companies, Kolkata. Further our company was converted into a Public Limited Company pursuant to a Special Resolution passed by the shareholders of our Company at the Extra-Ordinary General Meeting held on 25th April, 2025, and consequently the name of our Company was changed from “Fascinate Textiles Private Limited” to “Fascinate Textiles Limited” and a fresh certificate of incorporation dated May 21, 2025 pursuant to conversion from Private Limited Company to Public Limited Company was issued by the Registrar of Companies, Central Registration Centre bearing CIN: U17299WB2017PLC219383.

For details of change in the name of our Company and address of registered office of our Company, see Chapter titled “History and Certain Corporate Matters” on page 241 of the Red Herring Prospectus.

Product/Service Offering: (Revenue segmentation by product/service offering)

We are engaged in the manufacturing of readymade garments, with operations based in West Bengal. Our product range spans menswear, womenswear, and childrenswear, with a significant portion of our output focused on garments for children. Our offerings include t-shirts, joggers, vests, leggings, shorts, and infant wear, among others, catering to a variety of end-use segments and age groups.

Geographies Served: (Revenue segmentation by Geographies)

The geographical wise revenue breakup of the Company for the past 3 F.Y.(s):

State-wise Revenue Break-up (Amount in Rs. Lakhs except %)						
Particulars	March 31, 2026	% of total revenue	March 31, 2025	% of total revenue	March 31, 2024	% of total revenue
West Bengal	7,846.39	67.01	3,028.11	50.26	773.47	26.78
Karnataka	2,487.67	21.25	2,304.10	38.24	1,611.16	55.79
Haryana	425.81	3.64	129.61	2.15	49.71	1.72
Delhi	372.02	3.18	322.79	5.36	153.58	5.32
Maharashtra	193.46	1.65	130.99	2.17	61.67	2.14
Telangana	1.87	0.02	18.14	0.30	5.91	0.2
Tamil Nadu	-	-	36.14	0.60	11.12	0.39
Uttar Pradesh	-	-	25.15	0.42	211.14	7.31
Andhra Pradesh	-	-	17.72	0.29	4.10	0.14
Assam	-	-	11.07	0.18	2.44	0.08
Gujarat	-	-	0.91	0.02	3.37	0.12
Punjab	-	-	-	-	0.36	0.01
Uttarakhand	-	-	-	-	-	-
TOTAL	11,327.22	96.75	6,024.73	100.00	2,888.02	1,00.00

Export Revenue Break-up (Amount in Rs. Lakhs except %)						
Particulars	March 31, 2026	% of total revenue	March 31, 2025	% of total revenue	March 31, 2024	% of total revenue
Saudi Arabia	368.86	3.15	-	-	-	-
UAE	12.61	0.11	-	-	-	-
TOTAL	381.47	3.26	-	-	-	-

Key Performance Indicators:

Financial KPI of our Company

(₹. in Lakhs except percentage)

Sr. No.	Metrix	As of and for the Fiscal		
		2026	2025	2024
1	Revenue From Operation (₹ in Lakhs)	11,708.69	6,024.73	2,888.02
2	Total Income (₹ in Lakhs)	11,722.80	6,027.68	2,889.59

3	Growth (%) in Total Income	94.48%	108.60%	32.17%
4	Operating EBITDA (₹ in Lakhs)	2,400.39	998.18	163.06
5	Year on Year growth in Operating EBITDA (%)	140.48%	512.15%	77.79%
6	Operating EBITDA Margin (%)	20.50%	16.57%	5.65%
7	Profit/(loss) after tax for the year (₹ in Lakhs)	1,509.70	581.11	47.78
8	Growth (%) in PAT	159.80%	1,116.17%	33.91%
9	Net profit Ratio / PAT Margin (%)	12.89%	9.65%	1.65%
10	Return on Assets (ROA) (%)	22.37%	17.17%	2.32%
11	Return on Equity (ROE) (%)	72.08%	78.00%	13.31%
12	Debt To Equity Ratio	0.83	1.74	2.77
13	ROCE (%)	54.82%	42.41%	11.66%
14	Current Ratio	1.58	1.38	1.14
15	Net Capital Turnover Ratio	5.58	9.68	17.49
16	P/E Ratio	[●]	[●]	[●]
17	EPS	14.66	5.68	0.47
18	Net worth	3,144.20	1,044.54	445.43

Notes:

- a) As certified by Sonu Jain and Associates, Chartered Accountants pursuant to their certificate dated May 26, 2026, the Audit Committee in its resolution dated May 11, 2026, 2026 has confirmed that the Company has not disclosed any KPIs to any investors at any point of time during the three years preceding the date of this Red Herring Prospectus other than as disclosed in this section.
- b) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- c) Operating EBITDA refers to earnings before interest, taxes, depreciation, amortization, gain or loss from discontinued operations and exceptional items. Operating EBITDA excludes other income.
- d) Operating EBITDA Margin refers to operating EBITDA during a given period as a percentage of revenue from operations during that period.
- e) Net Profit Ratio/Margin quantifies our efficiency in generating profits from our revenue and is calculated by dividing our net profit after taxes by our revenue from operations.
- f) Return on assets (ROA) is equal to profit for the year divided by the total average assets at the end of that period and is expressed as a percentage.
- g) Return on equity (ROE) is equal to profit for the year divided by the total average equity during that period and is expressed as a percentage.
- h) Debt to equity ratio is calculated by dividing the Total debt (i.e., Total borrowings) by total equity (Shareholders' Fund).
- i) RoCE (Return on Capital Employed) (%) is calculated as Earnings Before Interest and Tax divided by total average equity plus non-current liabilities (i.e. Tangible Net worth + Total Debt+ Deferred Tax Liabilities).
- j) Current Ratio is a liquidity ratio that measures our ability to pay short-term obligations (those which are due within one year) and is calculated by dividing the current assets by current liabilities.
- k) Net Capital Turnover Ratio quantifies our effectiveness in utilizing our working capital and is calculated by dividing our revenue from operations by our Average working capital (i.e., current assets less current liabilities)
- l) P/E ratio is a useful tool for evaluating stock prices, it should be considered alongside other financial metrics and qualitative factors for a comprehensive analysis P/E is calculated by dividing the current share price of the stock by the company's earnings per share (EPS).
- m) Investors and analysts often look at EPS in conjunction with other metrics, like the Price-to-Earnings (P/E) ratio, to get a fuller picture of a company's financial health and valuation. It's calculated by dividing a company's net income (after taxes and preferred dividends) by the number of outstanding shares of its common stock
- n) EPS is calculated as PAT of relevant year divided by Average number of Equity Share
- o) Net worth is a snapshot of financial stability at a given point in time and is useful for assessing financial progress and making informed financial decisions. The formula is Net worth = Total Assets – Total Liabilities

Client Profile or Industries Served: (Revenue segmentation in terms of top 5/10 clients or Industries)

Particulars	March 31, 2026				March 31, 2025				March 31, 2024	
	Amount Lakhs)	(Rs. in %			Amount Lakhs)	(Rs. in %			Amount (Rs. in Lakhs)	%
Top 5 Customers	6,594.34		56.32		4,142.27		68.75		2,528.10	87.54
Top 10 Customers	8,545.72		72.99		5,616.41		93.22		2,869.30	99.35

INTELLECTUAL PROPERTIES: For details of Intellectual Property, please refer to page 220 of the Red Herring Prospectus

Market Share: Not ascertainable

Registered and Corporate Office: 3/A, Kutul Sahi Road, Barasat North 24 Parganas, Barasat - I, West Bengal, India, 700124

Employee Strength: Our Company has 254 employees, 106 permanent staff members and 148 contractual employees as on March 31, 2026

Name, designation, date of birth, address, occupation, current term, period of directorship and DIN	Age (years)	Other Directorship in companies
Name: Mr. Vishal Nahar Father's Name: Mr. Anil Singh Nahar Designation: Chairman & Managing Director Date of Birth: 17th Sept, 1975 Address: Flat 1201, 12th Floor, Block E1, Emami City, 2 Jessore Road, Kolkata, VTC: South Dumdum (m), PO: Dumdum, District: North 24 Parganas, State: West Bengal, PIN Code: 700028	50	None

Occupation: Business Current Term: For a period of Five years, w.e.f. July 21,2025, liable to retire by rotation Period of Directorship: Since August 7th, 2023 Nationality: Indian DIN: 00722516		
Name: Mr. Chirag Ahuja Father's Name: Mr. Narinder Kumar Ahuja Designation: Whole Time Director & Chief Financial Officer Date of Birth: 12th October, 1994 Address: 193, Bangur Avenue, Block -A Bangur Avenue, North 24 Parganas, Kolkata – 700055,India. Occupation: Business Current Term: For a period of Five years, w.e.f. July 21,2025, liable to retire by rotation Period of Directorship: Since August 6th, 2023 Nationality: Indian DIN: 08123032	30	None
Name: Mr. Varun Shah Father's Name: Vijay Kumar Shah Designation: Non-Executive Director Date of Birth: 10th May,1984 Address: P-294, Scheme IV-M, C.I.T Road, K.G Bose Sarani, Kolkata, West Bengal - 700085 Occupation: Business Current Term: With effect from April 21,2025, liable to retire by rotation Period of Directorship: Since April 21st, 2025 Nationality: Indian DIN: 11064228	41	None
Name: Mrs. Chetna Gupta Father's Name: Mr. Sushil Gupta Designation: Non-Executive & Independent Director Date of Birth: 14th August, 1987 Address: 25, Chinara Park, Destiny Tower, Flat No. 5B, Gopalpur, North 24 Parganas India-700157, West Bengal Occupation: Professional Current Term: For a period of Five years, with effect from July 21,2025 and is not liable to retire by rotation. Period of Directorship: Since July 21, 2025 Nationality: Indian DIN: 02212440	38	Listed Companies: 1. Continental Controls Limited 2. Associated Coaters Limited 3. Julien Agro Infratech Limited Unlisted Companies: 1. ARC Insulation & Insulators Limited Limited Liability Partnerships: 1. Deepak Khaitan & Co. LLP 2. Wow Organic LLP
Name: Mrs. Anjali Lakhotia Father's Name: Mr. Mahavir Prasad Biyani Designation: Non-Executive & Independent Director	32	None

Date of birth: 17th September, 1992 Address: 36,Bijay Kumar Mukherjee Road Haora (M.Corp), Salkia Howrah India-711106, West Bengal Occupation: Professional Current Term: For a period of Five years, with effect from August 12,2025 and is not liable to retire by rotation. Period of Directorship: Since August 12, 2025 Nationality: Indian DIN: 11238711		
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For further details in relation to the Board of Directors, see Chapter titled “*Our Management*” beginning on page 248 of the Red Herring Prospectus.

OBJECTS OF THE ISSUE

The Net Proceeds of the Issue are proposed to be used in accordance with the details provided in the following table:		(Amount ₹. In Lacs)
Particulars		Amount
1. To meet working capital expenses		2,515.24
2. To meet capital expenditure		1,235.41
3. Prepayment and repayment of all or a portion of certain secured and unsecured loan		267.77
4. General Corporate Purposes		[•]
5. To meet the offer related expenses		[•]
Net Offer Proceeds		[•]

Amount to be deployed from the Net Proceeds in Fiscal 2027: Rs 4,018.42 Lakhs

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 – Brickworks Rating India Private Limited

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

Shareholding Pattern of the Promoter, Promoter group & Public:

Sl. No.	Particulars	Pre-Issue number of shares	% Holding of Pre- issue
1.	Promoter and Promoter Group	1,02,48,070	99.46
2.	Public	55,223	0.54
	Total	1,03,03,293	100.00

Number/amount of equity shares proposed to be sold by Selling Shareholder: 8,36,000

RESTATED AUDITED FINANCIALS

(Amount Rs. In Lakhs)

Particulars	For the financial year ended on		
	March 31, 2026	March 31, 2025	March 31, 2024
Total income from operations (Net)	11,708.69	6,024.73	2,888.02
Net Profit before tax and extraordinary items	2,134.45	808.32	63.54
Net Profit after tax and extraordinary items	1,509.70	581.11	47.78
Equity Share Capital	1,030.33	140.80	140.60
Reserve and Surplus	2,113.87	903.73	304.83
Net worth	3,144.20	1,044.54	445.43
Basic EPS (₹)	14.66	5.68	0.47
Diluted EPS (₹)	14.66	5.68	0.47
Return on Net worth (%)	48.02	55.63	10.73
Net Asset Value Per Share (₹)	30.52	74.19	31.68

INTERNAL RISK FACTORS

The below mentioned risks are top 10 risk factors as per the Red Herring Prospectus.

- We are dependent on our suppliers for uninterrupted supply of Raw-Materials. Any shortfall in the supply of our raw materials, or an increase in our raw material costs and other input costs, may adversely affect the pricing and supply of our products with subsequently having an adverse effect on the business, results of operations and financial conditions of our company.
- Our business is substantially dependent on certain key customers, from whom we derive a significant portion of our revenues. The loss of any significant customer may have a material and adverse effect on our business and results of operations.
- Our cost of production is exposed to fluctuations in the prices of our major raw material, especially of fabrics.
- Significant portion of our revenue has been generated from Eastern & Southern part of India, any loss of business from these states may adversely affect our revenues and profitability

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

5. Our business is both manpower and machine intensive. Our business may be adversely affected by strikes, work stoppages, increased wage demands by our employees, or any other kind of disputes with our employees, and if we are unable to engage new employees at commercially attractive terms.
6. The industry we operate in is highly competitive and inability to compete effectively may adversely affect our business, results of operations and financial conditions.
7. Our Company operations require significant amount of working capital for a continuing growth. Our inability to meet our working capital requirements may adversely affect our results of operations.
8. Fraud, theft, employee negligence or similar incidents may adversely affect our results of operations and financial condition.
9. We are dependent on our Promoters, Directors and Key Managerial Personnel of our Company for success whose loss could seriously impair the ability to continue to manage and expand business efficiently.
10. Trade Receivables forms a significant part of our current assets. Failure to manage our trade receivables could have an adverse effect on our sales, profitability, cash flow and liquidity.

Further details on 'Risk Factors', please refer Section titled "Risk Factors" beginning on page no. 47 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTIONS**A. Total number of outstanding litigations against the company and amount involved**

Name of the Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceeding	Disciplinary actions by the SEBI or Stock Exchanges against our Promoter	Material Civil Litigations*	Aggregate Amount Involved (in ₹ Lacs) **
Company						
By our Company	Nil	Nil	Nil	Nil	Nil	Nil
Against our Company	Nil	1	Nil	Nil	Nil	0.08
Directors (other than Promoters)						
By our Directors	Nil	Nil	Nil	Nil	Nil	Nil
Against the Directors	Nil	Nil	Nil	Nil	Nil	Nil
Promoters						
By our Promoters	Nil	Nil	Nil	Nil	Nil	Nil
Against our Promoters	Nil	Nil	Nil	Nil	Nil	Nil
Subsidiaries						
By Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil
Against Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil
Group Companies						
By Group Companies	Nil	Nil	Nil	Nil	Nil	Nil
Against Group Companies	Nil	Nil	Nil	Nil	Nil	Nil

* In accordance with the Materiality Policy.

** To the extent quantifiable.

For further details, please refer chapter titled "Outstanding Litigation and Material Developments" beginning on page 342 of the Red Herring Prospectus.

B. Brief details of top 5 material outstanding litigations against the company and amount involved: Rs. 0.08 Lakhs**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: Nil****ANY OTHER IMPORTANT INFORMATION AS PER BRIM / 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.

On behalf of Fascinate Textiles Limited

Sd/-

Place: Kolkata, West Bengal