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|  (Please scan this QR code to view the RHP) | <p>This is an Abridged Prospectus containing salient features of the Red Herring Prospectus dated September 21, 2025 ("the RHP"). You are encouraged to read greater details available in the RHP, this abridged prospectus ("Abridged Prospectus") and the general information document for investing in public offer ("GID") undertaken through the Book Building Process before applying in the Issue (as defined below). The investors are advised to retain a copy of the RHP/Abridged Prospectus for their future reference. You may also download the RHP from the website of the Book Running Lead Manager ("BRLM") at www.expertglobal.in and from the website of the Company at www.manaspolymer.com. Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP</p> <p>THIS ABRIDGED PROSPECTUS CONSISTS OF 4 (FOUR) PAGES OF APPLICATION FORM ALONG WITH INSTRUCTIONS AND 10 (TEN) PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.</p> <p>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, 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; www.expertglobal.in ; www.manaspolymer.com ; and 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.</p> |
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MANAS POLYMERS AND ENERGIES LIMITED
Corporate Identity Number: U22203MP2024PLC069462
Date of Incorporation: January 19, 2024

| REGISTERED OFFICE | CONTACT PERSON | EMAIL & TELEPHONE | WEBSITE |
|--|---|--|--|
| Plot No. 3, Baraghata, Industrial Area, Jhansi Road, Lashkar, Gwalior, Gird, Madhya Pradesh, India, 474001 | Ankita Chopra, Company Secretary and Compliance Officer | Email-id: cs@manaspolymer.com Telephone: +91-751 299 1115 | www.manaspolymer.com |

NAME OF PROMOTERS

MR. VINEET BHADARIA, MR. DHRUV BHADARIA AND MS. JANVI BHADARIA

DETAILS OF ISSUE TO PUBLIC, PROMOTERS/ SELLING SHAREHOLDERS – Not Applicable

| Type | Fresh Issue Size (by amount in Lakh) | Offer for Sale - Size (by no. of shares or by amount in Rs.) | Total Issue Size | Eligibility & Share Reservation among NII & RII |
|-------------|---|--|--|--|
| Fresh Issue | Up to 29,04,000 [^] Equity Shares aggregating up to ₹ [●] Lakhs. | Nil | Up to 29,04,000 [^] Equity Shares aggregating to ₹ [●] Lakhs. | The Issue is being made pursuant to Regulation 229(1) of SEBI (ICDR) Regulations, 2018. As the Company's post issue capital will be upto ₹ 1,000 Lakhs. For details of Share reservation among QIBs, NIIs and Individual Investors, see "Issue Structure" beginning on page 234 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").

[^]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 (up to) | WACA in Rs. Per Equity Shares |
|------|------|--------------------------------------|-------------------------------|------|------|--------------------------------|-------------------------------|
| NA | | | | | | | |

Price Band, Minimum Bid Lot & Indicative Timelines

| | |
|------------------------------------|---|
| Price Band | Rs. 76/- to Rs. 81/- 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 all editions of English national newspaper i.e. Financial Express, Hindi edition of Jansatta and Hindi edition of Nava Bharat. |
| Minimum Bid Lot Size | |
| Bid/Issue Open On | Friday, September 26, 2025 |
| Bid/Closes Open On | Tuesday, September 30, 2025 |
| Finalisation of Basis of Allotment | On or about, Wednesday, 01 October 2025 |
| Initiation of Refunds | On or about, Friday, 03 October 2025* |

| | |
|---|--------------------------------------|
| Credit of Equity Shares to Demat accounts of | On or about, Friday, 03 October 2025 |
| Commencement of trading of Equity Shares | On or about, Monday, 06 October 2025 |
| *Our Company, may, in consultation with the Book Running Lead Managers, consider closing the Bid/ Issue Period for QIBs one Working Day prior to the Bid / Issue Closing Date in accordance with the SEBI ICDR Regulations. | |

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. 81/-) are "X" times the WACA | Range of acquisition price Lowest Price-Highest Price (in Rs.) |
|----------------|--|--|---|
| Last 1 Year | NIL | NIL | NIL |
| Last 18 Months | NIL | NIL | NIL |
| Last 3 Years | 10.65 | 7.61 | 0-100 |

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. SSRV & Associates., by way of their certificate dated 22 September, 2025.

Disclaimer: The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold (i) in the United States only to "qualified institutional buyers", as defined in Rule 144A of the Securities Act, and (ii) outside the United States in offshore transactions in reliance on Regulation S under the Securities Act and in compliance with the applicable laws of the jurisdiction where those offers and sales occur

RISKS IN RELATION TO THE FIRST ISSUE

This being the first Issue of our Company, there has been no formal market for the securities of our Company. The face value of the Equity Shares is ₹ 10. The Floor Price, Cap Price and Issue Price will be determined by our Company, in consultation with the Book Running Lead Manager, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process (as defined below), in accordance with the SEBI ICDR Regulations, and as stated under "Basis for Issue Price" on page 100 of the Red Herring Prospectus and should not be considered to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

GENERAL 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 not been recommended or 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" on page 31 of Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate member, registrar to the issue, registrar and share transfer agents ("RTA"), depository participants, stock brokers, underwriter, banker to the issue, investors' associations or Self Certified Syndicate Banks. You may also download the Red Herring Prospectus from the websites of SEBI, Book Running Lead Manager, the Company and Stock Exchange where the equity shares are proposed to be listed that is www.sebi.gov.in; www.expertglobal.in, www.manaspolymers.com and www.nseindia.com respectively. If you wish to know about processes and procedures applicable to the issue, you may request for a copy of the RHP and/or the GID from the BRLM or download it from the website of the BRLM at www.expertglobal.in and the Stock Exchange i.e. www.nseindia.com.

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 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]-90 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]-180 th calendar days from listing |
|------------------|-----------------------------------|-------------------------|-------------|-------------------|-------------------------------|--|--|---|
| SME- IPOs | | | | | | | | |
| 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%] |

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

| 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 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]-90 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]-180 th calendar days from listing |
|------------------------|--|-------------------------|-------------|--------------------|-------------------------------|--|--|---|
| 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%] |
| 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 | 2,856.00 | 68.00 | June 26, 2024 | 109.00 | -25.54%; [-1.61%] | -36.60%; [8.67%] | -42.11%; [-0.48%] |
| 10. | Mason Infratech Limited | 3,046.40 | 64.00 | July 1, 2024 | 88.00 | 73.11%; [2.96%] | 58.82%; [6.91%] | 46.37%; [-1.36%] |
| 11. | Trom Industries Limited | 3,136.74 | 115.00 | August 1, 2024 | 218.50 | 20.20%; [0.90%] | 0.26%; [-2.18%] | -8.72%; [-8.72%] |
| 12. | Innomet Advanced Materials Limited | 3,423.60 | 100.00 | September 18, 2024 | 190.00 | 1.88%; [-2.47%] | -0.50%; [-2.79%] | -43.31%; [-11.30%] |
| 13. | Neelam Linens And Garments (India) Limited | 1300.32 | 24.00 | November 18, 2024 | 40.05 | 45.34%; [3.76%] | -8.15%; [-2.11%] | -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%] | 58.25%; [3.09%] |
| 15. | Eppeltone Engineers Limited | 4395.52 | 128 | June 24, 2025 | 243 | 61.37%; [0.70%] | NA | NA |
| 16. | TSC India Limited | 2,588.60 | 70.00 | July 30, 2025 | 68.00 | 2.21%; [-1.42%] | NA | NA |
| 17. | Sharvaya Metals Limited | 4,900.00 | 196.00 | September 12, 2025 | 219.00 | NA | NA | NA |
| 18. | Vashishtha Luxury Fashion Limited | 887.11 | 111.00 | September 15, 2025 | 118.00 | NA | NA | NA |
| Main Board IPOs | | | | | | | | |
| Nil | | | | | | | | |

Note:

- Source: www.nseindia.com and www.bsesme.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

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| Name of Book Running Lead Manager and contact details | Expert Global Consultants Private Limited 503-504, RG Trade Tower Netaji Subhash Place, Pitampura, New Delhi – 110034, India Telephone: +91 11 4509 8234 Email: ipo@expertglobal.in Website: www.expertglobal.in Investor Grievance Email: compliance@expertglobal.in Contact Person: Shobhit R. Agarwal SEBI registration number: INM000012874 CIN: U74110DL2010PTC205995 |
| Names of Syndicate Member | Shreni Shares Limited |
| Names of Market Maker and contact details | Shreni Shares Limited Office at No. 217, Hive 67 Icon, Poisar Gymkhana Road, Lokmanya Tilak Nagar Poisar, Near Raghuleela Mall, Kandivali West, Mumbai - 400067, Maharashtra, India. Tel No: + 022-35011600 Email: hnp.shreni@gmail.com Website: www.shreni.in Contact Person: Hitesh Punjani |

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| Name of Registrar to the Issue and contact details | Purva Sharegistry (India) Private Limited 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East) Mumbai 400011, Maharashtra, India. Telephone: +91 022 4961 4132; Email/ Investor Grievance Email ID: newissue@purvashare.com ; Contact Person: Ms. Deepali Dhuri Website: www.purvashare.com SEBI Registration Number: INR000001112 CIN: U67120MH1993PTC074079 |
| Name of Statutory Auditor | M/S. SSRV and Associates |
| Peer Review Auditor | M/S. SSRV and Associates |
| Name of Credit Rating Agency and the rating or grading obtained, if any | Not Applicable |
| Name of Debenture trustee, if any | Not Applicable |
| Self-Certified Syndicate Banks | The list of SCSBs banks through ASBA process is available on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 ; 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 https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 , which is also updated from time to time. |
| 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 “ <i>Issue Procedure</i> ” beginning at page 237 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 of India Limited (www.nseindia.com) and updated from time to time. |

| PROMOTERS OF THE COMPANY | | | |
|--------------------------|------------------|----------------------|---|
| Sr. No. | Name | Individual/Corporate | Experience & Educational Qualification |
| 1. | Vineet Bhadauria | Individual | Vineet Bhadauria, aged 56 (fifty-six) years is the Managing Director and Promoter of our Company. He has been associated with our Company since its incorporation i.e. January 19, 2024. He has completed his master’s in business administration and holds a master’s degree in commerce from Jiwaji University, Gwalior. He has worked with BK Birla Group of Industries (Maiher cement, a unit of BK Birla Group) for 19 (nineteen) years. He is serving as a President of Laghu Udyog Bharti and also appointed as Chairman of ITI, ATER by Government of India for overseeing technical skill development of workforce. He has a total 10 (ten) years of experience in polymer industry and power and infrastructure sector. |
| 2. | Dhruv Bhadauria | Individual | Dhruv Bhadauria, aged 29 (twenty-nine) years, is the Chief Financial Officer and Promoter of the Company and has been associated with the Company since February 26, 2024. He has a degree in Bachelor of Commerce from ITM University, Gwalior, and also holds a master’s degree in finance and business economics from University of Adelaide, Australia. He has experience of more than four (4) years of working in the polymer industry. |
| 3. | Janvi Bhadauria | Individual | Janvi Bhadauria aged 26 (twenty-six) years is the Non-Executive Director and Promoter of our Company with effect from August 20, 2024. She has a bachelor’s degree in commerce from Maharshi Dayanand University, Rohtak and master’s degree in commerce from Banasthali Vidyapith. She has experience of almost 5 years in human resources. |

For details about the Promoters please refer to the chapter “*Our Promoter and Promoter Group*” on page 180 of the Red Herring Prospectus.

| BUSINESS OVERVIEW AND STRATEGY | |
|---|---|
| Company Overview: | Our Company was incorporated as a public limited company in the name and style of ‘Manas Polymers and Energies Limited’ under the provisions of the Companies Act, 2013 vide certificate of incorporation dated January 19, 2024, bearing Corporate Identity Number U22203MP2024PLC069462 issued by Registrar of Companies, Central Registration Centre. Later, on January 25, 2024, our Company took over the business of proprietorship concern of our erstwhile Promoter i.e. Late.Anju Bhadauria, namely Manas Polymers and Manas Power and Infrastructure as per the business transfer agreement dated January 25, 2024 along with certain assets and liabilities of the proprietorship concerns as going concern in terms of the business transfer agreement. |
| Product/Service Offering: Revenue Segmentation by Product/Service Offering | Manas Polymers and Energies Limited has rapidly established itself as a player in the plastics (“PET”) and solar energy industries. Specializing in manufacturing premium food-grade PET preforms, bottles and closure caps. Our Company is committed to quality and consumer satisfaction. With a manufacturing facility utilizing fully automated injection molding technology, we operate at |

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| BUSINESS OVERVIEW AND STRATEGY | |
|---|---|
| | a capacity of 4,000 MT per year, positioning ourselves for growth as we aim to become the market leader in the PET segment. Our dedication to high standards and innovative solutions supports the Indian food and beverage industry while advancing renewable energy initiatives. For details refer to chapter titled “Our Business” on page 129 of the Red Herring Prospectus. |
| Geographies Served: | For further details refer to chapter titled “Our Business” on page 129 of the Red Herring Prospectus. |
| Revenue Segmentation by Geographies | |
| Key Performance Indicators: | Please find the details below and for further details refer page 102 of the Red Herring Prospectus. |
| Client Profile or Industries Served: | Please find the details below and for details refer to chapter titled “Our Business” on page 129 of the Red Herring Prospectus. |
| Revenue Segmentation in terms of top 5/10 Client or Industries | |
| Intellectual Property, if any: | For details refer to chapter titled “Our Business” on page 129 of the Red Herring Prospectus. |
| Market Share: | Not Ascertainable. |
| Manufacturing Plant, if any: | For details refer to chapter titled “Our Business” on page 129 of the Red Herring Prospectus. |
| Employee Strength: | Our Company has a Total of 30 employees as on August 31, 2025. |

Key performance Indicator of our Company:

| Particulars | Fiscal 2025 | Fiscal 2024** | Fiscal 2023# |
|--|-------------|---------------|--------------|
| Revenue from Operations (Rs. In Lakhs) | 3,154.44 | 1,976.21 | 2,035.52 |
| Total Income | 3,305.80 | 2,008.78 | 2,035.52 |
| EBITDA | 576.16 | 357.57 | 250.53 |
| EBITDA margin (%) | 18.27% | 18.09% | 12.31% |
| PAT | 429.27 | 170.19 | 79.39 |
| PAT margin (%) | 12.99% | 9.92% | 5.31% |
| Return on Net Worth (%) | 53.10% | 36.38% | 22.46% |
| ROCE (%) | 22.82% | 14.28% | 11.61% |
| Debt-Equity Ratio | 1.05 | 2.00 | 2.69 |
| Interest Coverage Ratio | 5.95 | 3.21 | 2.40 |
| Days Working Capital | -17.89 | 61.67 | 33.14 |


Revenue segmentation in terms of top clients:

| Particulars | As at March 31, 2025 | | As at March 31, 2024* | | As at March 31, 2023 | |
|------------------|----------------------|-------|-----------------------|-------|----------------------|-------|
| | Revenue | %# | Revenue | %# | Revenue | %# |
| Top 1 customer | 497.51 | 15.77 | 392.49 | 19.86 | 256.53 | 12.60 |
| Top 3 customers | 980.09 | 31.07 | 907.66 | 45.93 | 655.06 | 32.18 |
| Top 5 customers | 1,358.77 | 43.07 | 1,100.27 | 55.68 | 996.59 | 48.96 |
| Top 10 customers | 1,823.84 | 57.82 | 1,309.66 | 66.27 | 1,177.37 | 57.84 |

as a percentage of revenue from operation from Restated Financial Statements

Intellectual Property, if any:

The Company owned the following trademark/copyrights:

| Sr. No | Brand Name/Logo Trademark | Class | Registration Number | Owner | Date of Registration | Authority | Current Status |
|--------|---|-------|---------------------|-------------------------------------|----------------------|----------------------------|----------------|
| 1. |  | 21 | 4283019 | Manas Polymers and Energies Limited | September 03, 2019* | Trademarks Registry Mumbai | Registered |

*The Trademark was registered in the name of Manas Polymers, however the name has been changed to Manas Polymers and Energies Limited pursuant to the Business Transfer Agreement dated January 25, 2024

Market Share: Not ascertainable

Manufacturing plant, if any: We conduct our operations through our manufacturing facility located in Madhya Pradesh and our business is dependent upon our ability to manage our manufacturing facility.

| BOARD OF DIRECTORS | | | | |
|--------------------|---------------------------|------------------------------------|--|---|
| Sr. No. | Name | Designation | Experience & Educational Qualification | Other Directorships |
| 1. | Vineet Bhadauria | Managing Director & Chairperson | Vineet Bhadauria, aged 56 (fifty-six) years is the Managing Director and Promoter of our Company. He has been associated with our Company since its incorporation i.e. January 19, 2024. He has completed his master's in business administration and holds a master's degree in commerce from Jiwaji University, Gwalior. He has worked with BK Birla Group of Industries (Maiher cement, a unit of BK Birla Group) for 18 (eighteen) years. He is serving as a President of Laghu Udyog Bharti and also appointed as Chairman of ITI, ATER by Government of India for overseeing technical skill development of workforce and is also a Director in Mrinal Commercial Company Private Limited. He is also associated with Manas Stay and entertainment as a Partner, Vineet Bhadauria HUF and Vineet Dhruv Bhadauria HUF. He has a total 10 (ten) years of experience in polymer industry and power and infrastructure sector. | Companies: Mrinal Commercial Company Private Limited Limited Liability Partnerships: NIL Foreign Companies: NIL HUF: NIL |
| 2. | Shamendra Singh Bhadauria | Additional Executive Director | Shamendra Singh Bhadauria aged 59 (fifty-nine) years is the Additional Executive Director of our Company. He has been associated with our Company since January 01, 2025. He holds a degree of Bachelor of Engineering in Electronics from Amravati University. He has more than 4 (four) years of experience in the IT industry. Prior to joining our Company, he was associated with Efkon India Private Limited and NEC Corporation Private Limited. Presently, he is also a designated partner in Genitive Technologies LLP. | Companies: NIL Limited Liability Partnerships: Genitive Technologies LLP Partnership: NIL HUF: NIL |
| 3. | Janvi Bhadauria | Non-Executive Director | Janvi Bhadauria aged 26 (twenty-six) years is the Non-Executive Director and Promoter of our Company with effect from August 20, 2024. She has a bachelor's degree in commerce from Maharshi Dayanand University, Rohtak and master's degree in commerce from Banasthali Vidyapith. She has experience of almost 5 (five) years in human resources. Prior to joining our Company, she has been associated with A2Z Placements and Manas Polymers. | Companies: NIL Limited Liability Partnerships: NIL Partnership: NIL HUF: NIL |
| 4. | Rajnish Kumar T | Non-Executive Independent Director | Rajnish Kumar, aged 45 (forty-five) years, is the Non-Executive Independent Director of our Company. He has been associated as a Director in our Company since June 1, 2024. He has cleared the examination of bachelor's in arts from Delhi University and also holds master's degree in business administration from Sikkim Manipal University. Prior to joining our Company, he was associated with Lanco Thermal Power Limited, Enzo Biopharma Limited, Nxtpure Enterprises and Krush International. Currently he is associated with Avok Engineering Consulting & Contracting Pvt Ltd. He has experience of almost 21 (twenty-one) years in human resources and administration. | Companies: NIL Limited Liability Partnerships: NIL Partnership: NIL HUF: NIL |
| 5. | Ajay Shankar Saxena | Non-Executive Independent Director | Ajay Shankar Saxena, 47 (forty-seven) years, is the Non-Executive Independent Director of the Company. He has been associated as a Director in the Company since June 1, 2024. He has provisional diploma certificate in Pharmacy from Rajiv Gandhi Proudhyogiki Vishwvidhyalaya (University of Technology of Madhya Pradesh). He has 17 (seventeen) years of experience in sales development and marketing. He was associated with Enzo Biopharma Ltd and presently working as a marketing consultant at Shree Distributors. | Companies: NIL Limited Liability Partnerships: NIL Partnership: NIL HUF: NIL |

For further details, please refer chapter titled "Our Management" on page 167 of the Red Herring Prospectus.

OBJECTS OF THE ISSUE

DETAILS OF MEANS OF FINANCE

| Sr. No. | Particulars | Total Estimated Costs | Amount to be Financed from Net Proceeds | Percentage of Net Proceeds Utilization | Estimated utilization of Net Proceeds in FY 2026 | Estimated utilization of Net Proceeds in FY 2027 |
|---------|---|-----------------------|---|--|--|--|
| 1. | Funding of capital expenditure requirements towards setting up of Solar Power Plant | 2,280.00 | 1,350.00 | 59.21% | 1,350.00 | - |
| 2. | Funding of capital expenditure requirements towards purchase of Fixed Assets | 302.13 | 297.40 | 98.43% | 297.40 | - |
| 3. | General corporate purposes* | ● | ● | ● | ● | ● |
| | Total | ● | ● | ● | ● | ● |

* Amount utilized for general corporate purposes shall not exceed 15% of the gross proceeds of the issue or ₹ 1,000 lakhs whichever is lower

Since the entire fund requirement 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

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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 utilization 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(1) of the SEBI ICDR Regulations, the requirement of Monitoring Agency is not mandatory if the Issue size is below ₹ 10,000 Lakhs 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 | 48,69,600 | 99.95 |
| 2. | Public | 2,400 | 0.05 |
| | Total | 48,72,000 | 100.00% |

For more details, please refer "*Capital Structure*" on page 81 of the Red Herring Prospectus.

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

RESTATED FINANCIALS OF OUR COMPANY

| Particulars | FY 2024-25 | FY 2023-24 | FY 2022-23 |
|---|------------|------------|------------|
| Total income (₹ in Lakhs) | 3,305.80 | 2,008.78 | 2,035.52 |
| Net Profit / (Loss) before tax and extraordinary items (₹ in Lakhs) | 548.85 | 207.75 | 85.37 |
| Net Profit / (Loss) after tax and extraordinary items (₹ in Lakhs) | 429.27 | 170.19 | 79.39 |
| Equity Share Capital (₹ in Lakhs) | 487.20 | 487.20 | 141.58 |
| Reserves and Surplus (₹ in Lakhs) | 535.79 | 106.52 | 200.42 |
| Net worth (in ₹ in Lakhs) | 1,022.99 | 593.72 | 342.00 |
| Basic earnings per share (₹) | 8.81 | 1.60 | - |
| Diluted earnings per share (₹) | 8.81 | 1.60 | - |
| Return on net worth (%) | 53.10% | 36.38% | 22.46% |
| Net Asset Value Per Share (in ₹) based on actual number of shares | 21.00 | 12.19 | - |

INTERNAL RISK FACTORS

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

1. A significant portion of our revenue is derived from the sale of PET preforms and remaining from PET bottles, jars and HDPE containers. Any decline in the sales of our finished key product and could have an adverse effect on our business, results of operations and financial condition.
2. We are dependent on our power purchase and wheeling agreement for solar energy-based plants under REC mechanism ("PPA") dated June 05, 2015 to sell power and generate our revenue from operations. Termination or change in the terms of the PPA could adversely affect our business, results of operations and financial condition.
3. Our business is subject to seasonal volatility due to packaged mineral water and soft drinks sales in summer and winter seasons.
4. Our business is dependent and will continue to depend on our manufacturing facility, and we are subject to certain risks in our manufacturing process. Any slowdown or shutdown in our manufacturing operations or strikes, work stoppages or increased wage demands by our employees that could interfere with our operations could have an adverse effect on our business, financial condition and results of operations.
5. Trade Receivables and Inventories form a substantial part of our current assets and net worth. Failure to manage our trade receivables could have an adverse effect on our net sales, profitability, cash flow and liquidity.

For further details, please refer chapter titled "*Risk Factors*" on page 31 of the Red Herring Prospectus.

Summary Of Outstanding Litigations, Claims and Regulatory Action

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

| Name of Entity | Criminal Proceedings | Tax Proceedings | Statutory or Regulatory Proceedings | Disciplinary actions by the SEBI or Stock Exchanges against our Promoters | Material Civil Litigations | Aggregate amount involved (₹ in Lakhs) # |
|-----------------------|----------------------|-----------------|-------------------------------------|---|----------------------------|--|
| Company | | | | | | |
| By the Company | NIL | NIL | NIL | NIL | NIL | NIL |
| Against the Company | NIL | NIL | NIL | NIL | NIL | NIL |
| Directors | | | | | | |
| By the Directors | NIL | NIL | NIL | NIL | NIL | NIL |
| Against the Directors | NIL | NIL | NIL | NIL | NIL | NIL |
| Promoters | | | | | | |

| Name of Entity | Criminal Proceedings | Tax Proceedings | Statutory or Regulatory Proceedings | Disciplinary actions by the SEBI or Stock Exchanges against our Promoters | Material Civil Litigations | Aggregate amount involved (₹ in Lakhs) # |
|-------------------------|----------------------|-----------------|-------------------------------------|---|----------------------------|--|
| By the Promoters | NIL | NIL | NIL | NIL | NIL | NIL |
| Against the Promoters | NIL | 1 | NIL | NIL | NIL | 3.83 |
| Subsidiaries | | | | | | |
| By Subsidiaries | NA | NA | NA | NA | NA | NA |
| Against Subsidiaries | NA | NA | NA | NA | NA | NA |
| Group Companies | | | | | | |
| By Group Companies | NA | NA | NA | NA | NA | NA |
| Against Group Companies | NA | NA | NA | NA | NA | NA |

*Unascertainable at Present

#To the extent quantifiable (excluding amounts unascertainable at present)

- B. Brief Details of top 5 Material outstanding litigation against the Company and Amount involved: Nil
- C. Regulatory Action, if any— disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any: **NIL**
- D. Tax proceedings against our Company, Group companies, Promoters and Directors. If any: **1**

Involving Promoter:

Outstanding Tax Demand:

| Particulars | Number of cases | Amount Involved (₹ in lakhs) |
|-----------------------------------|-----------------|------------------------------|
| Indirect Tax | | |
| Sale Tax/Vat | Nil | Nil |
| Central Excise | Nil | Nil |
| Customs | Nil | Nil |
| Service Tax | 1 | 3.83 |
| Total | 1 | 3.83 |
| Direct Tax | | |
| Cases filed against our Promoters | Nil | Nil |
| Cases filed by our Promoters | Nil | Nil |

Involving Promoter: 1

Involving Directors: NIL

Involving Subsidiary Company:

As on the date of the Red Herring Prospectus, our Company has Manas Polymers and Energies Limited as subsidiary, Company.

Involving Group Company:

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