

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



(Please scan this QR code to view the RHP)

This is an abridged prospectus containing salient features of the red herring prospectus of Omnitech Engineering Limited (the "Company") dated February 18, 2026 filed with the Registrar of Companies, Gujarat at Ahmedabad (the "RHP" or "Red Herring Prospectus"). You are encouraged to read greater details available in the RHP, which is available at <https://www.sebi.gov.in/sebiweb/home/HomeAction.do?doListing=yes&sid=3&ssid=15&smid=11>. Unless otherwise specified all capitalised terms used herein and not specifically defined bear the same meaning as ascribed to them in the RHP. This abridged prospectus is not for distribution outside India.

THIS ABRIDGED PROSPECTUS CONSISTS OF FOUR PAGES OF BID CUM APPLICATION FORM ALONG WITH INSTRUCTIONS AND EIGHT PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

Please ensure that you have read the RHP (if in India), the preliminary international wrap dated February 18, 2026 together with the RHP (the "Preliminary Offering Memorandum") (if outside India), 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 Offer. The investors are advised to retain a copy of the RHP/ Preliminary Offering Memorandum/ Abridged Prospectus/ GID for their future reference. You may obtain a physical copy of the Bid cum Application Form and the RHP from the Stock Exchanges (as defined below), Member of Syndicate, Registrar to the Offer, Registrar and Share Transfer Agents ("RTAs"), Collecting Depository Participants ("CDPs"), Registered Brokers, Bankers to the Offer, Investors' Associations or Self Certified Syndicate Banks ("SCSBs"). You may also download the RHP from the website of Securities and Exchange Board of India ("SEBI") at www.sebi.gov.in, the websites of National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE"), and together with NSE, the "Stock Exchanges") at www.nseindia.com and www.bseindia.com, respectively, and the website of our Company at www.omnitecheng.com and at the website of the BRLMs at www.equirus.com and www.icicisecurities.com, respectively.



OMNITECH

OMNITECH ENGINEERING LIMITED

Corporate Identity Number: U26100GJ2021PLC124801; Date of Incorporation: August 9, 2021

REGISTERED AND CORPORATE OFFICE	CONTACT PERSON	E-MAIL AND TELEPHONE	WEBSITE
Plot No. 2500, Kranti Gate Main Road, GIDC Lodhika Ind Estate, Kalawadd Rd, Metoda, Rajkot – 360021, Gujarat, India	Bhoomi Manharbhai Vadavana Company Secretary and Compliance Officer	Email: compliance@omnitecheng.com Tel: +91 2827-287637	www.omnitecheng.com

OUR PROMOTERS: UDAYKUMAR ARUNKUMAR PAREKH AND DHARMI A PAREKH

DETAILS OF THE OFFER TO THE PUBLIC

Type	Fresh Issue Size	Offer for Sale Size	Total Offer Size	Eligibility	Share Reservation Among QIBs, NIBs, RIBs and Employees			
					QIBs	NIBs	RIBs	Employee Reservation Portion
Fresh Issue and Offer for Sale	Up to [●] Equity Shares of face value of ₹ 5 each, aggregating up to ₹ 4,180.00 million.	Up to [●] Equity Shares of face value of ₹ 5 each, aggregating up to ₹ 1,650.00 million.	Up to [●] Equity Shares of face value of ₹ 5 each, aggregating up to ₹ 5,830.00 million.	The Offer is being made pursuant to Regulation 6(1) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations). For further details, see 'Other Regulatory and Statutory Disclosures - Eligibility for the Offer' on page 469 of the RHP. For details in relation to share reservation among QIBs, NIBs and RIBs, and Eligible Employees (defined hereinafter), see 'Offer Structure' on page 491 of the RHP.	Not more than 50% of the Net Offer shall be available for allocation to QIB Bidders. However, 5% of the Net QIB Portion (excluding the Anchor Investor Portion) shall be available for allocation proportionately to Mutual Funds only. Mutual Funds participating in the Mutual Fund Portion will also be eligible for allocation in the remaining balance Net QIB Portion (excluding the Anchor Investor Portion). The unsubscribed portion in the Mutual Fund Portion will be added back to the Net QIB Category and will be available for allocation to other QIBs.	Not less than 15% of the Net Offer or the Offer less allocation to QIB Bidders and RIBs	Not less than 35% of the Net Offer or Offer less allocation to QIB Bidders and Non-Institutional Bidders will be available for allocation	The Employee Reservation Portion shall constitute up to [●] % of the post-Offer Equity Share capital of our Company.

The Equity Shares are proposed to be listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE", and together with BSE, the "Stock Exchanges"). For the purposes of the Offer, NSE is the Designated Stock Exchange.

DETAILS OF THE SELLING SHAREHOLDER, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE			
NAME OF THE PROMOTER SELLING SHAREHOLDER	TYPE	NO. OF EQUITY SHARES BEING OFFERED / AMOUNT (₹ IN MILLION)	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE* (IN ₹)
Udaykumar Arunkumar Parekh	Promoter Selling Shareholder	Up to [●] Equity Shares of face value of ₹ 5 each, aggregating up to ₹ 1,650.00 million	0.05

* As certified by M/s Dhirubhai Shah & Co. LLP, FRN :102511W/100298, Statutory Auditors of our Company through certificate dated February 18, 2026.

PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES

Price Band*	₹ [●] to ₹ [●] per Equity Share of face value of ₹ 5/- each (Floor Price) to ₹ [●] per Equity Share of face value of ₹ 5/- each (Cap Price)
Minimum Bid Lot Size	[●] Equity Shares of face value ₹1 each and in multiples of [●] Equity Shares of face value ₹ 5/- each thereafter.
ANCHOR INVESTOR BID / OFFER PERIOD OPENS AND CLOSES ON*	Tuesday February 24, 2026
Bid/Offer Opens On	Wednesday, February 25, 2026
Bid/ Offer Closes On ***	Friday, February 27, 2026
Finalisation of Basis of Allotment with the Designated Stock Exchange	On or about Monday, March 2, 2026
Initiation of refunds (if any, for Anchor Investors) / unblocking of funds from ASBA Account*	On or about Wednesday, March 4, 2026
Credit of the Equity Shares to demat accounts of Allottees	On or about Wednesday, March 4, 2026
Commencement of trading of the Equity Shares on the Stock Exchanges	On or about Thursday, March 5, 2026

*For details of price band and basis of offer price, please refer to price band advertisement and page 164 of RHP.

**Our Company in consultation with the BRLMs, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations.

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^{**}Our Company, in consultation with the BRLMs, considers closing the Bid/Offer Period for QIBs 1 Working Day prior to the Bid/Offer Closing Date in accordance with the SEBI ICDR Regulations.

[^]UPI mandate end time and date shall be at 5:00 pm on Bid/Offer Closing Date.

^{*} In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/Offer Closing Date for cancelled/withdrawn/deleted ASBA Forms, the Bidder shall be compensated by the intermediary responsible for causing such delay in unblocking at a uniform rate of ₹100 per day or 15% per annum of the Bid Amount, whichever is higher, in accordance with applicable law. For (i) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Bidder shall be compensated at a uniform rate ₹100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (ii) any blocking of amounts more than the Bid Amount, the Bidder shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iii) any delay in unblocking of non-allotted/ partially allotted Bids, exceeding two Working Days from the Bid/Offer Closing Date, the Bidder shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the Bid Amount, whichever is higher, for the entire duration of delay exceeding two Working Days from the Bid/Offer Closing Date by the SCSB for such delay in unblocking, in accordance with applicable law. The Bidders shall be compensated by the manner specified in the SEBI ICDR Master Circular, in case of delays in resolving investor grievances in relation to blocking/ unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the Self Certified Syndicate Banks (SCSB), to the extent applicable.

WEIGHTED AVERAGE COST OF ACQUISITION OF ALL EQUITY SHARES TRANSACTED IN THE LAST 3 YEARS, 18 MONTHS AND 1 YEAR PRECEDING THE DATE OF THE RED HERRING PROSPECTUS:

Period	Weighted Average Cost of Acquisition (in ₹) [*]	Cap Price is 'X' times the Weighted Average Cost of Acquisition [§]	Range of acquisition price: Lowest price – highest price [*] (in ₹)
Last 3 years	8.49	N/A [*]	0-210
Last 18 months	210.00	N/A [*]	210-210
Last 1 year	Nil	N/A [*]	N/A

^{*}As certified by M/s Dhruvshah Shah & Co. LLP, FRN :102511W/100298, Statutory Auditors of our Company through certificate dated February 18, 2026.

[§] Information to be included in the Prospectus.

^{*} This shall be updated upon determination of the price band.

The Equity Shares offered in the Offer have not been and will not be registered, listed, or otherwise qualified in any jurisdiction except India and may not be offered or sold to persons outside of India except in compliance with the applicable laws of each such jurisdiction. In particular, the Equity Shares issued in the Offer have not been and will not be registered under the U.S. Securities Act or any other applicable laws in the United States, and unless so registered, may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and in accordance with any applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered and sold outside the United States in 'offshore transactions' as defined in and in reliance on Regulation S under the U.S. Securities Act and the applicable laws of the jurisdictions where such offers and sales are made.

RISK IN RELATION TO THE FIRST OFFER

This being the first public issue of the 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 ₹ 5 each. The Floor Price, the Cap Price and the Offer Price as determined by our Company, in consultation with the BRLMs, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, in accordance with the SEBI ICDR Regulations, and as stated under '**Basis for the Offer Price**' on page 164 of the RHP should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares or any other person(s) in the Red Herring Prospectus or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISK

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Offer 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 Offer. For taking an investment decision, investors must rely on their own examination of our Company and the Offer, including the risks involved. The Equity Shares in the Offer have not been recommended or approved by the 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**' on page 32 of the RHP and on page 9 of this Abridged Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form, the RHP from the Stock Exchanges, Syndicate Member, Registrar to the Offer, Registrar and Share Transfer Agents ("RTAs"), Collecting Depository Participants ("CDPs"), Registered Brokers, Bankers to the Offer, Investors' Associations or Self Certified Syndicate Banks ("SCSBs").

If you wish to know about processes and procedures applicable to the Offer, you may request for a copy of the RHP and/or the GID from the Book Running Lead Managers or download it from the website of SEBI at www.sebi.gov.in, the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and the website of Book Running Lead Managers at i.e., Equirus Capital Private Limited at www.equirus.com and ICICI Securities Limited at www.icicisecurities.com

PRICE INFORMATION OF BRLMs

Price information of past issues handled by Equirus Capital Private Limited & ICICI Securities Limited (during the current Fiscal and two Fiscals preceding the current financial year):

Sr. No.	Issue Name	Name of BRMLs	+/- % change in closing price, +/- % change in closing benchmark		
			30th calendar days from listing	90th calendar days from listing	180th calendar days from listing
1	Godavari Biorefineries Limited	Equirus Capital	-0.16%, [-1.12%]	-35.24%, [-5.72%]	-49.47%, [-0.91%]
2	Concord Enviro Systems Limited	Equirus Capital	-8.15%, [-3.19%]	-27.98%, [-1.79%]	-18.52%, [+4.26%]
3	Senores Pharmaceuticals Limited	Equirus Capital	+28.49%, [-2.91%]	+45.93%, [-0.53%]	+45.32%, [+8.43%]
4	Unimech Aerospace and Manufacturing Limited	Equirus Capital	+65.87%, [-2.06%]	+23.08%, [-0.93%]	+67.39%, [+7.58%]
5	Crizac Limited	Equirus Capital	+22.90%, [-3.49%]	+15.59%, [-2.09%]	+15.45%, [+2.66%]
6	M & B Engineering Limited	Equirus Capital	+6.71%, [+0.65%]	+17.84%, [+4.84%]	20.32%, [+1.02%]
7	Vikram Solar Limited	Equirus Capital	-1.48%, [+1.40%]	-13.25%, [+5.49%]	NA
8	Studds Accessories Limited	ICICI Securities	-8.33% , [+3.00%]	-13.09% , [+0.72%]	NA
9	Sudeep Pharma Limited	ICICI Securities	+4.97%, [-0.61%]	NA	NA
10	Nephrocare Health Services Limited	ICICI Securities	+7.26% , [-0.59%]	NA	NA

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Sr. No.	Issue Name	Name of BRMLs	+/- % change in closing price, +/- % change in closing benchmark		
			30th calendar days from listing	90th calendar days from listing	180th calendar days from listing
11	ICICI Prudential Asset Management Company Limited	ICICI Securities	+35.59% , [-1.05%]	NA	NA
12	KSH International Limited	ICICI Securities	-9.00% , [-4.23%]	NA	NA
13	Bharat Coking Coal Limited	ICICI Securities	+47.96% [+0.55%]	NA	NA
14	Shadowfax Technologies Limited	ICICI Securities	NA	NA	NA

Source: www.bseindia.com and www.nseindia.com for price information and prospectus/basis of allotment for issue details.

For further details, please refer to "Other Regulatory and Statutory Disclosures - Price information of past issues handled by the Book Running Lead Managers on page 477 of the RHP

BOOK RUNNING LEAD MANAGERS

Equirus Capital Private Limited Tel: +91 22 4332 0734 E-mail: omnitech@equirus.com Investor grievance e-mail: investorgrievance@equirus.com	ICICI Securities Limited Tel: +91 22 6807 7100 E-mail: omnitech ipo@icicisecurities.com Investor grievance e-mail: customercare@icicisecurities.com
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Name of Syndicate Member	Equirus Securities Private Limited
Name of Registrar to the Offer	MUFG Intime India Private Limited (formerly Link Intime India Private Limited) Tel: +91 810 811 4949; E-mail: omnitechengineering.ipo@in.mpms.mufg.com ; Investor grievance e-mail: omnitechengineering.ipo@in.mpms.mufg.com
Name of Statutory Auditor	M/s Dhirubhai Shah & Co. LLP
Name of Credit Rating Agency and the rating or grading obtained, if any	As this is an Offer consisting only of Equity Shares, there is no requirement to obtain credit rating for the Offer.
Name of Debenture Trustee	As this is an Offer consisting only of Equity Shares, the appointment of debenture trustees is not required.
Self Certified Syndicate Banks or SCSB(s)	The list of SCSBs notified by SEBI for the ASBA process is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes , or at such other website as may be prescribed by SEBI from time to time. A list of the Designated Branches of the SCSBs with which an ASBA Bidder (other than UPI Bidders using the UPI Mechanism), not bidding through Syndicate/ Sub Syndicate or through a Registered Broker, RTA or CDP may submit the Bid cum Application Forms, is available at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 or at such other websites as may be prescribed by SEBI from time to time.
Self-Certified Syndicate Banks and mobile applications enabled for UPI Mechanism	In accordance with SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 5, 2022, and SEBI Master Circular (to the extent applicable), UPI Bidders using the UPI Mechanism may only apply through the SCSBs and mobile applications whose names appears on the website of the SEBI which may be updated from time to time. A list of SCSBs and mobile applications, which are live for applying in public issues using UPI Mechanism is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 for SCSBs and https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43 for mobile applications or at such other websites as may be prescribed by SEBI from time to time.
Syndicate SCSB Branches	In relation to Bids (other than Bids by Anchor Investors and RIIs) submitted under the ASBA process to a member of the Syndicate, the list of branches of the SCSBs at the Specified Locations named by the respective SCSBs to receive deposits of Bid cum Application Forms from the members of the Syndicate is available on the website of the SEBI (www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35) and updated from time to time or any such other website as may be prescribed by SEBI from time to time.
Registered Brokers	Bidders can submit ASBA Forms in the Offer using the stock broker network of the Stock Exchanges, i.e., through the Registered Brokers at the Broker Centres. The list of the Registered Brokers eligible to accept ASBA Forms, including details such as postal address, telephone number and e-mail address, is provided on the websites of the Stock Exchanges at www.bseindia.com and www.nseindia.com , as updated from time to time.
Details regarding website address(es)/ link(s) from which the investor can obtain a list of RTAs, CDPs and stock brokers who can accept applications from investors, as applicable:	The list of the RTAs eligible to accept ASBA Forms at the Designated RTA Locations, including details such as address, telephone number and e-mail address, is provided on the websites of Stock Exchanges at http://www.bseindia.com/Static/Markets/PublicIssues/RtaDp.aspx? and https://www.nseindia.com/products-services/initial-public-offerings-asba-procedures respectively, as updated from time to time. The list of the CDPs eligible to accept ASBA Forms at the Designated CDP Locations, including details such as name and contact details, is provided on the websites of the Stock Exchanges at https://www.bseindia.com/Static/Markets/PublicIssues/RtaDp.aspx? and https://www.nseindia.com/products-services/initial-public-offerings-asba-procedures respectively, as updated from time to time. For further details, see "Offer Procedure" beginning on page 498 of the RHP.

THE PROMOTERS OF OUR COMPANY

Sr. No.	Name	Individual / Corporate	Experience & Educational Qualification
1.	Udaykumar Arunkumar Parekh	Individual	Experience: He has been associated with our Company since its incorporation. He was associated with Jyoti CNC Automation Private Limited as Sales executive. He is also the CEO and President of Omnitech Group, Inc. He has around 19 years of experience in the machining industry. Educational Qualification: He holds a degree in Bachelor's of Engineering in Mechanicals from V.V.P. Engineering College, Rajkot, Saurashtra University. He had also pursued Diploma in Mechanical Engineering from Technical Examinations Board, Gujarat State, Gandhinagar.

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Sr. No.	Name	Individual / Corporate	Experience & Educational Qualification
2.	Dharmi A Parekh	Individual	Experience: She was associated with the Company from April 2016 to March 2025 as Assistant Manager – Administration. She has over 9 years of experience in administration and management. Educational Qualification: She holds a degree of Bachelor's of Commerce from Shreemati Nathibai Damodar Thackersey Women's University, Mumbai.

For details in respect of the Promoters, please see the section entitled titled “*Our Promoters and Promoter Group*” on page 337 of the RHP.

BUSINESS OVERVIEW AND STRATEGY

Company Overview: We are one of the key manufacturers of high precision engineered components and assemblies supplying to global customers across industries such as energy, motion control & automation, industrial equipment systems, metal forming and other diversified industrial applications. With 19 years of experience, we manufacture highly engineered precision machined components and assemblies that are majorly utilized towards safety critical applications. We manufacture a wide range of components ranging from weight of 0.003 kg to 503.33 kg, diameter of 1.27 centimetre to 1 meters and length of 0.2 centimetre to 10 meters which helps us cater to the diverse requirements of our marquee customer base. During 6 months ended September 30, 2025, Fiscals 2025, 2024 and 2023, we supplied customised high precision engineered components and assemblies to over 256 customers across 24 countries including United States of America, India, United Arab Emirates, Germany, Bulgaria, Sweden, United Kingdom, France, Australia and Canada.

Product/Service Offering: High precision engineered components and assemblies.

Geographies Served: United States of America, India, United Arab Emirates, Bulgaria, Germany, Sweden, Canada, United Kingdom, France, Australia, Belgium, Denmark, Finland, Italy, Ireland, Mexico, Oman, Saudi Arabia, Singapore, Spain, Thailand, Turkey and Vietnam.

Revenue segmentation by Geographies:

Particulars	6 months ended September 30, 2025		Fiscal 2025		Fiscal 2024		Fiscal 2023	
	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and services	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and services	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and services	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and services
United States of America	1,279.30	58.85%	1,863.71	58.19%	947.52	57.14%	983.05	59.55%
India	371.75	17.10%	632.78	19.76%	358.12	21.60%	318.64	19.30%
United Arab Emirates	318.09	14.63%	463.88	14.48%	6.87	0.41%	0.00	0.00%
Bulgaria	39.67	1.82%	52.16	1.63%	137.89	8.31%	238.16	14.43%
Germany	37.72	1.74%	77.04	2.41%	120.54	7.27%	59.27	3.59%
Sweden	7.69	0.35%	40.47	1.26%	59.24	3.57%	13.78	0.83%
Canada	22.53	1.04%	29.29	0.91%	5.14	0.31%	4.88	0.30%
United Kingdom	2.15	0.10%	7.31	0.23%	4.65	0.28%	9.14	0.55%
France	5.83	0.27%	9.35	0.29%	1.36	0.08%	8.36	0.51%
Others*	89.23	4.10%	26.87	0.84%	16.97	1.02%	15.48	0.94%
Total	2,173.95	100.00%	3,202.86	100.00%	1,658.31	100.00%	1,650.76	100.00%

*Others comprise Australia, Belgium, Denmark, Finland, Italy, Ireland, Mexico, Oman, Saudi Arabia, Singapore, Spain, Thailand, Turkey and Vietnam.

For further information, please see “*Our Business*” on page 251 of the RHP.

Key Performance Indicators (“KPI”): A list of our Key Performance Indicators for the 6 months ended September 30, 2025, Fiscal 2025, Fiscal 2024, and Fiscal 2023 is set out below:

Particulars	Unit	As of and for			
		6 months ended September 30, 2025	Fiscal 2025	Fiscal 2024	Fiscal 2023
Financial KPIs					
Revenue from operations (in ₹ million)	₹ million	2,281.70	3,429.13	1,781.80	1,773.31
Year on Year growth in Revenue from operations (%)	%	-	92.45%	0.48%	-
Revenue from operations from outside India as a % of revenue from operations (%)	%	78.98%	74.95%	72.97%	75.12%
EBITDA ⁽¹⁾	₹	700.84	1,176.47	649.36	634.56
EBITDA margin ⁽²⁾ (%)	%	30.72%	34.31%	36.44%	35.78%
Profit after tax (PAT) (in ₹ million)	₹ million	277.79	438.65	189.08	322.92
PAT Margin ⁽³⁾ (%)	%	11.74%	12.54%	10.39%	17.58%
Return on Capital Employed ⁽⁴⁾ (%)	%	9.19%^	16.08%	14.75%	35.85%
Return on Equity ⁽⁵⁾ (%)	%	12.07%^	21.55%	23.79%	53.88%
Net Debt to Equity ⁽⁶⁾ (in times)	In times	1.65	1.60	2.87	1.45
Net working capital days ⁽⁷⁾	In days	256.39	282.69	196.64	138.97
Operational KPIs					
Installed capacity ⁽⁸⁾	Machine -Hours per annum	1,099,956^	1,734,876	1,219,504	918,060
Order Book ⁽⁹⁾	₹ million	17,647.84	2,836.85	839.32	575.49

Notes:

⁽¹⁾Not annualised.

1. EBITDA is calculated as Restated Profit for the period/year less other income add Finance costs, Depreciation and amortization, and Total income tax expenses.

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- EBITDA Margin is calculated as EBITDA divided by Revenue from operations.
- PAT Margin is calculated as Restated Profit for the period/year divided by Total income.
- Return on Capital Employed is calculated as EBIT divided by Capital employed. Capital employed is calculated as the sum of Total equity (including non-controlling interest), Non-current borrowings and Current borrowings while EBIT is calculated as Restated Profit for the period/year add Finance costs, Total tax expenses.
- Return on Equity is calculated as Restated Profit for the period/year (Excluding share of non-controlling interest) divided by Total equity (Excluding non-controlling interest).
- Net Debt to equity (in times) is calculated as the net debt divided by total equity (including non-controlling interest), where net debt represents sum of Non-current borrowings and Current borrowings less cash and cash equivalents.
- Net Working Capital Days is calculated as Net Working Capital divided by Revenue from Operations, multiplied by 365 days (for fiscal years) and multiplied by 183 (for 6 months period ending in September 30, 2025). Net Working Capital is computed as Net Current Assets less Net Current Liabilities, where Net Current Assets represent Total Current Assets excluding Investments and Cash & Cash Equivalents, and Net Current Liabilities represent Total Current Liabilities excluding Current Borrowings.
- Calculation for installed capacity assumes 26 working days in a month and 22 working hours in a day; machines from erstwhile facilities of our Company have been consolidated into Existing Facility 2 and capacity and capacity utilization numbers for Existing Facility 2 include data for such machines from Fiscal 2023 onwards.
- Order Book means the value of the outstanding order book as of the respective dates is calculated as the total value of purchase orders and commitments received by the Company from its customers during the financial year / period (excluding cancelled purchase orders and commitments), net of the sale of finished goods during the same period as increased by the outstanding purchase orders and commitments as at the previous reporting date. The value of orders and commitments received in foreign currencies has been translated into Indian Rupees at the closing exchange rates prevailing as at the respective reporting dates.

Revenue segmentation in terms of top 5/10 clients or Industries:

Particulars	6 months ended September 30, 2025		Fiscal 2025		Fiscal 2024		Fiscal 2023	
	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and service	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and service	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and service	Revenue contribution (in ₹ million)	As a % of revenue from sale of products and service
Top 3 customers	642.06	29.53%	763.91	23.85%	508.54	30.67%	630.38	38.19%
Top 5 customers	870.08	40.02%	1,016.91	31.75%	701.76	42.32%	821.97	49.79%
Top 10 customers	1,218.23	56.04%	1,533.24	47.87%	1,015.98	61.27%	1,137.12	68.88%

Client Profile or Industries Served: Our Company operates in the engineering precision components industry and the manufacturing industry and has global customers across industries such as energy, motion control & automation, industrial equipment systems, metal forming and other diversified industrial applications. For further information, please see **“Our Business”** and **“Industry Overview”** on pages 251 and 182 of the RHP, respectively.

Intellectual Property: Our intellectual property comprises of 11 registered trademarks, 4 objected trademarks and 2 registered copyrights. For further information, please see **“Our Business – Intellectual Property”** on page 289 of the RHP.

Market Share: As per the ICRA Report (page 246 of the RHP), we are one of India’s fastest growing manufacturers of high precision engineered components and assemblies amongst the identified peer set, in terms of revenue from operations, with an increase of 92.45% between Fiscal 2024 and Fiscal 2025 and a CAGR of 39.06% between Fiscal 2023 and Fiscal 2025.

Manufacturing Plant: Our Company operates 3 manufacturing facilities located at the following locations, respectively:

- Plot No. 2500, Kranti Gate Main Road, GIDC Lodhika Ind Estate, Kalawadd Rd, Metoda, Rajkot – 360021, Gujarat, India;
- Plot No. 9, 10, 11, 12 of New Survey No. 35, 36, 37, 38, 39 village Chhapara, Lodhika, Rajkot – 360021, Gujarat, India; and
- Plot No. 1, 02 to 10 of R.S. No. 67/P, Padavala, Kotda Sangani, Rajkot – 360030, Gujarat, India.

Employee Strength: As at September 30, 2025, we had an aggregate of 1,807 permanent employees. For further information, see **“Our Business – Human Resources”** on page 285 of the RHP.

BOARD OF DIRECTORS

Sr. No.	Name	Designation	Experience & Educational Qualification	Other Directorships
1.	Udaykumar Arunkumar Parekh	Chairman and Managing Director	He holds a degree in Bachelor’s of Engineering from V.V.P. Engineering College, Rajkot, Saurashtra University and a Diploma in Mechanical Engineering from Technical Examinations Board, Gujarat State, Gandhinagar. He has around 19 years of experience in the machining industry.	<i>Indian Companies</i> 1. Novatro Techsolutions Private Limited <i>Foreign Companies</i> Omnitech Group, Inc.
2.	Dharmi A Parekh	Non-Executive Director	She holds a degree of Bachelor’s of Commerce from Shreemati Nathibai Damodar Thackersey Women’s University, Mumbai. She has over 9 years of experience in administration and management.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
3.	Paras Mukundrai Parekh	Whole – Time Director and Chief Financial Officer	He holds a B.Com degree from J.C Education Trust Commerce College, Junagadh, Saurashtra University and an MBA degree from Sinhgad Institute of Business Administration and Research. He has over 18 years of experience in banking and engineering precision components industry.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
4.	Ketan Chandrakant Doshi	Independent Director	He holds a degree of Bachelor’s in Mechanical Engineering from M S Ramaiah Institute of Technology Bangalore University. He has around 20 years of experience in manufacturing industry.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
5.	Mahendra Tribhuvan Panchasara	Independent Director	He holds a Diploma in Mechanical Engineering and Diploma in Electrical Engineering from Government Polytechnic, Rajkot, Technical Examinations Board Gujarat State. He has around 42 years of experience in manufacturing industry.	<i>Indian Companies</i> 1. Rupkala Engineers Private Limited <i>Foreign Companies</i> Nil

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Sr. No.	Name	Designation	Experience & Educational Qualification	Other Directorships
6.	Punitbhai Mahendrabhai Sodha	Independent Director	He holds a Bachelor's degree in Commerce from Saurashtra University and is a Fellow Member of the Institute of Chartered Accountants of India. He has around 20 years of experience in banking and accounting.	<i>Indian Companies</i> 1. Ascentiq Consultancy Private Limited <i>Foreign Companies</i> Nil
7	Vidhi Nishit Shah	Independent Director	She holds a Bachelor's degree in Commerce from M.M.G Mahila Arts & Commerce College, Saurashtra University and Master's degree of Business Management & Administration from Gujarat Technological University. She has around 5 years of experience in accounting and executive domain.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil

For further details in relation to our Board of Directors, see **"Our Management"** beginning on page 317 of the RHP.

OBJECTS OF THE OFFER

The Offer comprise the Fresh Issue and an Offer for Sale by the Promoter Selling Shareholder.

Net Proceeds

The details of the proceeds of the Fresh Issue are set out in the table below:

Particulars	Amount (in ₹ million)
Gross Proceeds from the Fresh Issue	Up to 4,180.00
(Less) Fresh Issue related expenses ⁽¹⁾⁽²⁾	[•]
Net Proceeds	[•]

⁽¹⁾ To be finalised upon determination of the Offer Price and updated in the Prospectus prior to filing with the RoC.

⁽²⁾ For details with respect to sharing of fees and expenses amongst our Company and the Promoter Selling Shareholder, see 'Objects of the Offer - Offer related expenses' on page 160 of the RHP.

Utilisation of Net Proceeds: Our Company will not receive any proceeds from the Offer (the **"Offer Proceeds"**) and the Offer Proceeds will be received by the Promoter Selling Shareholder after deduction of Offer related expenses and relevant taxes thereon, to be borne by the Promoter Selling Shareholder. For details of the Offered Shares, see **"The Offer"** on page 86 of the RHP.

Requirement of funds and utilisation of Net Proceeds

The Net Proceeds are proposed to be used in accordance with the details provided in the following table:

(in ₹ million)

Sr. No.	Particulars	Estimated utilisation from Net Proceeds
1	Repayment and/ or pre-payment, in full or in part, of certain outstanding borrowings availed by our Company	500.00
2	Funding towards Setting up New Projects at:	
	Proposed Facility 1	1,328.44
	Proposed Facility 2	1,007.14
3	Funding towards Capital Expenditure for purchase and installation of solar panels on the roof-top at, and, purchase of new equipment / machinery for, Existing Facility 2	186.98
4	General corporate purposes ⁽¹⁾	[•]
	Net Proceeds	[•]

⁽¹⁾ The amount utilised for general corporate purposes shall not exceed 25% of the Gross Proceeds.

Details of means of finance

The fund requirements for each of the objects of the Offer are stated as follows:

(Amounts in ₹ million)

Sr. No.	Particulars	Amount to be funded from the Net Proceeds	Estimated deployment during Fiscal 2026	Estimated deployment during Fiscal 2027	Estimated deployment during Fiscal 2028
1	Repayment and / or pre-payment, in full or in part, of certain outstanding borrowings availed by our Company	500.00	500.00	-	-
2	Funding towards Setting up New Projects at:				
	Proposed Facility 1	1,328.44	177.10	961.81	189.53
	Proposed Facility 2	1,007.14	126.50	531.35	349.29
3	Funding towards Capital Expenditure for purchase and installation of solar panels on the roof-top at, and, purchase of new equipment / machinery for, Existing Facility 2	186.98	97.03	89.95	-
	General corporate purposes ⁽¹⁾	[•]	[•]	[•]	[•]
	Total⁽¹⁾	[•]	[•]	[•]	[•]

⁽¹⁾ To be finalised upon determination of the Offer Price and updated in the Prospectus prior to filing with the RoC. The amount utilised for general corporate purposes shall not exceed 25% of the Gross Proceeds.

Our Company proposes to fund the requirements of the Objects of the Offer entirely from the Net Proceeds. Accordingly, there is no requirement 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 from the Fresh Issue and existing identifiable internal accruals, as required under Regulation

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7(1)(e) of the SEBI ICDR Regulations. Further, if the actual utilisation towards any of the Objects is lower than the proposed deployment such balance will be used towards general corporate purposes, without any approval, provided that the total amount to be utilised towards general corporate purposes will not exceed 25% of the Gross Proceeds in accordance with Regulation 7(2) of the SEBI ICDR Regulations. Please also see, '*Risk Factors - Any variation in the utilisation of proceeds from the Fresh Issue shall be subject to applicable law*' on page 73 of the RHP.

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

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

Name of Monitoring Agency: CRISIL Ratings Limited

Shareholding pattern on date of filing RHP: The details of shareholding of our Promoters and members of the Promoter Group as on the date of the Red Herring Prospectus are set forth below

Name	Number of Equity Shares	Percentage of the pre-Offer Equity Share capital (%)
Promoter and Promoter Group	99,019,898	94.08
Public	6,229,782	5.92
Total	105,249,680	100.00

Number of Equity Shares proposed to be sold by Promoter Selling Shareholder

The table below sets forth the number of Equity Shares proposed to be sold by the Promoter Selling Shareholder

NAME OF THE SELLING SHAREHOLDER	TYPE	NUMBER OF EQUITY SHARES OFFERED / AMOUNT (₹ IN MILLION)
Udaykumar Arunkumar Parekh	Promoter Selling Shareholder	Up to [●] Equity Shares of face value of ₹ 5 each, aggregating up to ₹ 1,650.00 million

SUMMARY OF RESTATED CONSOLIDATED FINANCIAL STATEMENTS

(Amounts in ₹ million)

Particulars	As at and for the 6 months ended September 30, 2025	Fiscal 2025	Fiscal 2024	Fiscal 2023
Equity Share capital	526.25	526.25	500.00	50.00
Net worth	2,322.68	2,044.37	788.09	599.01
Revenue from operations	2,281.70	3,429.13	1,781.80	1,773.31
Profit/ (loss) after tax for the period/ year	277.79	438.65	189.08	322.92
Earnings / (Loss) per equity share				
- Basic (in ₹)	2.64*	4.26	1.89	3.23
- Diluted (in ₹)	2.64*	4.26	1.89	3.23
Net asset value per Equity Share	22.07	19.82	7.88	5.99
Total borrowings ⁽⁵⁾	3,829.13	3,306.27	2,304.87	888.11

*Not annualised.

1. Net Worth means the aggregate value of the paid-up equity share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profit and loss account after deducting the aggregate value of the accumulated losses and foreign exchange translation reserve. Net worth represents equity attributable to equity holders of the parent and amount attributable to non-controlling interests.

2. Basic EPS (₹) = Net profit/ (loss) after tax, as restated attributable to equity shareholders divided by weighted average number of Equity Shares outstanding during the year / period.

3. Diluted EPS (₹) = Net profit / (loss) after tax, as restated attributable to equity shareholders divided by weighted average number of diluted Equity Shares outstanding during the year / period.

4. Net asset value (NAV) per equity share means Net Worth at the end of the year/period divided by weighted average number of Equity Shares. Weighted average number of Equity Shares represents the shares used for computing Basic EPS.

5. Total borrowings comprise of current borrowing and non-current borrowings.

For further details, see '*Restated Consolidated Financial Statements*' on page 343 of the RHP.

INTERNAL RISK FACTORS

Below mentioned risks are the top 5 risk factors as per the RHP. For further details, see "*Risk Factors*" on page 32 of the RHP.

1. We generate significant revenue from our top 10 customers, and in the 6 months ended September 30, 2025, Fiscals 2025, 2024 and 2023, our revenue from top 10 customers were 56.04%, 47.87%, 61.27% and 68.88%, respectively, of our revenue from sale of products and services. The loss of such customers or a significant reduction in our revenue from such customers will have a material adverse impact on our business.
2. Tariffs or other anti-outsourcing legislation may adversely affect our pricing and volume of work and have an overall negative impact on our business, financial condition and results of operations.
3. Our Order Book is not necessarily indicative of future growth. Further, some of the orders that constitute our current Order Book could be cancelled, put in abeyance, delayed, or not paid for by our customers, or indicated commitment from customers may not materialise, which could adversely affect our financial condition.
4. Our manufacturing operations including our Proposed Facilities are located in Rajkot, Gujarat, which exposes us to risks associated with geographic concentration. Any disruption at this location could adversely affect our business operations.
5. Any downgrading of our credit rating may increase interest rates for our future borrowings, which would increase our cost of borrowings, and adversely affect our ability to borrow on a competitive basis.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. A summary of outstanding litigation and the monetary amount involved in the cases against our Company, Promoters, Directors (other than Promoters) and Subsidiaries are currently involved in is mentioned in below:

Sr. No.	Name of Entity	Criminal Proceedings	Tax proceedings	Statutory/ Regulatory proceedings	Disciplinary actions by the SEBI or stock Exchanges against our Promoters in last 5 years	Material civil litigation	Aggregate amount involved (₹ in million)*
1.	Company						
	By our Company	Nil	N.A.	N.A.	N.A.	Nil	Nil
	Against our Company	Nil	2	Nil	Nil	Nil	2.04
2	Promoters						
	By our Promoters	Nil	N.A.	N.A.	N.A.	Nil	Nil
	Against our Promoters	Nil	Nil	Nil	Nil	Nil	Nil
3	Directors (other than Promoters)						
	By our Directors	Nil	N.A.	N.A.	N.A.	Nil	Nil
	Against our Directors	Nil	1	Nil	Nil	Nil	46.58
4	Subsidiaries						
	By our Subsidiaries	Nil	N.A.	N.A.	N.A.	Nil	Nil
	Against our Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil

*To the extent quantifiable.

As on the date of the Red Herring Prospectus, our Company does not have any group companies. Our Key Managerial Personnel (other than Directors) and Senior Management are not involved in any outstanding criminal proceedings or any outstanding actions by statutory and/or regulatory authorities. For further details of the outstanding litigation proceedings, see '*Outstanding Litigation and Material Developments*' on page 457 of the RHP.

B. Brief details of top 5 material outstanding litigations 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. Brief details of outstanding criminal proceedings against Promoters : Nil

ANY OTHER IMPORTANT INFORMATION AS PER BRLMs/COMPANY - NIL

DECLARATION BY OUR COMPANY

We hereby certify and declare that all relevant provisions of the Companies Act and the rules, regulations and guidelines issued by the Government of India, and the rules, regulations or guidelines issued by SEBI, established under Section 3 of the SEBI Act, 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, the SCRA, the SCRR, and the SEBI Act, each as amended or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all the statements in the Red Herring Prospectus are true and correct.

DECLARATION BY THE SELLING SHAREHOLDER

I hereby certify, confirm and declare that all statements, disclosures and undertakings made or confirmed by me in the Red Herring Prospectus about or specifically in relation to myself as a Selling Shareholder and the portion of Equity Shares being offered by me in the Offer for Sale are true and correct. I assume no responsibility, as a Selling Shareholder, for any other statements, disclosures, and undertakings, including any statements, disclosures and undertakings made by, or confirmed by or relating to the Company or any other person(s) in the Red Herring Prospectus.