

This is an abridged prospectus containing salient features of the Red Herring Prospectus dated **September 29, 2026** (the "RHP"). You are encouraged to read greater details available in the Prospectus (Download link:- <https://citygirljewellery.co.in/investors>) 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



R. K. FASHION ACCESSORIES LIMITED

CIN: U18109WB2010PLC144256; Date of Incorporation: March 23, 2010

Registered Office & Corporate Office	Contact Person	Email and Telephone	Website
Room No. A-201, 2nd Floor, Bagree Market 71, B. R. B. Basu Road, Kolkata - 700001, West Bengal, India	Ravi Kumar Bahl, Company Secretary & Compliance Officer	Tel: +91 8282052929 Email: cs@citygirljewellery.com	www.citygirljewellery.co.in

NAME OF PROMOTERS OF THE COMPANY

OUR PROMOTERS: MR. MD. QASIM, MR. MOHAMMED USMAN, MR. MOHAMMED IMRAN AND MR. MD. AURANGZEB

Details of Offer to Public:

Type of Issue (Fresh/OFS/Fresh & OFS)	Fresh Issue 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	Up to 42,67,200 Equity Shares of face value of ₹ 10/- each of our Company aggregating up to ₹ [●] lakhs	Up to 42,67,200 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	16,06,400	24,03,200	2,14,400

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

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	3,200 equity shares (2 Lots)
Offer Opens On	October 05, 2026
Offer Closes On (T)	October 07, 2026
Finalisation of Basis of Allotment (T+1)	October 08, 2026
Initiation of Refunds (T+2)	October 09, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	October 09, 2026
Commencement of trading of Equity Shares (T+3)	October 12, 2026

*For details of Offer Price and Basis of Offer Price, please refer to advertisement and Page 162 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	NIL	NIL	0 - 272

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.

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 162 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.

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

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 38 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 Sheodutrai Industries Limited	Affinity Global Capital Market Private Limited	(33.00%) (1.60%)	(45.50%) 6.57%	(48.00%) 11.24%
Atmastco 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	(56.44%) (0.05%)	(30.30%) (2.85%)	NA
Fascinate Textiles Limited	Affinity Global Capital Market Private Limited	(56.37%) (3.67%)	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 WEALTH MINE NETWORKS LIMITED 215 B, Manek Centre, P N Marg, Jamnagar – 361001 Gujarat, India Tel. No.: +91 7778867143 E-mail: info@wealthminenetworks.com Contact Person: Mr. Jay Trivedi/ Miss Shabnam Khureshi SEBI Registration No.: INM000013077
Name and contact details of Market Maker	ANANT SECURITIES 4, Ho Chi Minh Sarani, 2 nd Floor, Suite 2H Kolkata – 700071, West Bengal

	Tel. No.: 9147473737 E-mail: info@anantsecurities.in Contact Person: Rakesh Sethia SEBI Registration No.: INZ000324821 Member Code- 90433
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.: INR00003753; CIN: U67120TN1998PLC041613
Name of Statutory Auditor	MURARKA AND ASSOCIATES, Chartered Accountants Address: BLOCK FB-5 691, RAJDANGA MAIN ROAD NEAR GST BHAWAN Kolkata 700107 Telephone: 983 1006041 E-mail: murarkaca@gmail.com Contact Person: SANJAY KUMAR MURARKA Membership No.: 054208 Peer Review Certificate Number: 017976 Firm Registration Number: 319092E
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&intmld=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&intmld=35 Self-Certified Syndicate Bank eligible as Issuer Bank for UPI https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=40 Self-Certified Syndicate Bank as Sponsor Bank for UPI https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=41 Mobile Applications for using UPI in public issues https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=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. MD Qasim	Individual	MD Qasim, aged 70 years, is the Promoter and Managing Director of our Company. He was originally appointed to the Board as an Independent Non-Executive Director on February 3, 2014. Subsequently, he was redesignated as the Managing Director of the Company on February 25, 2026, which was subsequently approved by the shareholders in the Extra-Ordinary General Meeting held on March 19, 2026. He completed his formal education up to the 12th Standard from Mohammed Jan High School. He has over 12 years of experience in the business sector. His functional responsibilities include the procurement of raw materials, management of supplier relationships, and the approval of invoices for payments. He further supervises quality control protocols, the execution of customer orders, and the Company's product diversification strategies, including the selection and introduction of new designs.
2.	Mr. Mohammed Imran	Individual	Mohammed. Imran, aged 35 years, is the Promoter and Whole-Time Director of our Company. He has been associated with our Company since October 3, 2025, in the capacity of a Promoter-Executive Director. Subsequently, he was redesignated as a Whole-Time Director of our Company with effect from February 25, 2026 which was subsequently approved by Shareholders in the Extra-Ordinary General Meeting held on March 19, 2026. He holds a Bachelor's Degree in Commerce from the University of Calcutta. His functional responsibilities include the management of customer relationships and the supervision of our company's delivery mechanisms. He is responsible for overseeing the delivery of products to end-users in accordance with established timelines and prescribed quality standards. He has an overall experience in the field of Jewellery business for 9 years and has field experience of only 9 months for this company effective from their appointment as Director in our company.
3.	Mr. Mohammed Usman	Individual	Mr. Mohammed Usman, aged 42 years, is the Promoter & Chief Executive Officer of our Company. He has been associated with our Company since inception as Independent Non-Executive Director. Further, he has been redesignated as Chief Executive Officer on the Board of the Company on February 25, 2026 which was subsequently approved by the Shareholders in Extra Ordinary General Meeting of the Company on March 19, 2026. He holds a Bachelor's Degree in Commerce from University of Calcutta. Mohammed Usman is a Promoter and the Chief Executive Officer of the Company. He is responsible for the overall management, administration, and business operations of R.K. Fashion Accessories Limited. His role involves the formulation and implementation of the Company's business strategies, the oversight of customer and supplier engagements, and the supervision of the Company's internal conduct and external business relations.
4.	Mr. MD Aurangzeb	Individual	Mr. Mohammed Aurangzeb, aged 39 years, is a Director of our Company. He has been associated with our Company since February 26, 2021, initially appointed as an Additional Promoter Director (Non-Executive). His designation was subsequently changed to Promoter Non-Executive Director with effect from October 30, 2021. He holds a Bachelor's Degree in Commerce from the University of Calcutta. His functional expertise includes marketing and brand management. He was responsible for the introduction of the Company's brand, "City Girl," to e-commerce and digital platforms. His current responsibilities involve overseeing the Company's engagement strategies and market outreach programs to manage the Company's public presence. He has an overall experience of more than 5 years effected from the inducted as Director in our company.

BUSINESS OVERVIEW AND STRATEGY

Company Overview:

Our Company was originally incorporated on March 23, 2010 as a Private Limited Company in the name and style of "Satabadi Distributor Private Limited" under the provisions of the Companies Act, 1956 vide Certificate of Incorporation bearing CIN: U51101WB2010PTC144256 issued by the Registrar of Companies, Kolkata after that Company has changed its name from "Satabadi Distributor Private Limited" to "R.K. Fashion Accessories Private Limited" pursuant to Special Resolution passed by the Shareholders of our Company at the Extra Ordinary General Meeting held on January 31, 2011 and a fresh Certificate of Incorporation dated February 09, 2011 was issued by the Registrar of Companies, Kolkata. Later, our Company was converted into a Public Limited Company pursuant to Special Resolution passed by the Shareholders of our Company at the Extra Ordinary General Meeting held on February 04, 2026 and consequently the name of our Company was changed from "R.K. Fashion Accessories Private Limited" to "R.K. Fashion Accessories Limited" and a fresh Certificate of Incorporation dated March 16, 2026 pursuant to conversion from Private Limited Company to Public Limited Company was issued by the Registrar of Companies, Central Processing Centre bearing Corporate Identification Number

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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 237 of the Red Herring Prospectus.

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

RK Fashion Accessories Ltd. is a Kolkata-based company involved in the manufacturing through contract manufacturers and wholesale distribution of imitation jewellery, along with the trading of branded cosmetics. Our company produces and distributes a variety of handcrafted jewellery items that incorporate elements of traditional design alongside contemporary styles. Its operations focus on supplying products to various market segments through both wholesale channels and direct sales, supporting a diversified business model within the fashion and personal care sectors.

Geographies Served: (Revenue segmentation by Geographies)

The geographical wise revenue breakup of the Company for the past 3 F.Y.(s) and for the stub period June 30, 2026:

State wise Revenue Bifurcation (Amount in Rs. Lakhs)									
SL NO.	STATES	April 01, 2026- June 30, 2026	% of Total	Fiscal 2026	% of Total	Fiscal 2025	% of Total	Fiscal 2024	% of Total
1	Haryana	-	-	2.42	0.08	8.60	0.48	7.53	0.57
2	Karnataka	0.06	0.01	42.72	1.41	112.39	6.32	110.57	8.32
3	Maharashtra	4.73	0.63	24.57	0.81	37.65	2.12	78.33	5.90
4	Delhi	1.99	0.27	10.22	0.34	3.19	0.18	2.84	0.21
5	Uttar Pradesh	-	-	77.93	2.57	69.41	3.91	10.97	0.83
6	Telangana	-	-	-	-	1.80	0.10	0.11	0.01
7	Tamil Nadu	-	-	0.93	0.03	0.11	0.01	0.21	0.02
8	Andaman & Nicobar	0.06	0.01	8.35	0.28	4.43	0.25	6.94	0.52
9	Andhra Pradesh	1.99	0.27	6.88	0.23	1.51	0.08	2.14	0.16
10	Arunachal Pradesh	-	-	13.90	0.46	15.50	0.87	9.86	0.74
11	Assam	35.7	4.76	159.00	5.24	82.71	4.65	64.20	4.83
12	Bihar	68.9	9.20	205.13	6.76	104.68	5.89	62.40	4.70
13	Chhattisgarh	0.65	0.09	1.41	0.05	4.50	0.25	5.44	0.41
14	Gujarat	0.58	0.08	1.16	0.04	0.26	0.01	0.29	0.02
15	Jharkhand	39.91	5.33	126.18	4.16	33.26	1.87	29.00	2.18
16	Jammu & Kashmir	-	-	0.65	0.02	3.59	0.20	-	-
17	Kerala	-	-	0.13	0.004	0.24	0.01	-	-
18	Manipur	0.03	0.00	0.47	0.02	0.79	0.04	0.07	0.01
19	Madhya Pradesh	-	-	3.11	0.10	2.36	0.13	-	-
20	Meghalaya	-	-	-	-	-	-	0.11	0.01
21	Mizoram	-	-	16.33	0.54	5.43	0.31	3.86	0.29
22	Nagaland	0.19	0.03	1.71	0.06	-	-	-	-
23	Odisha	116.29	15.52	292.20	9.63	112.19	6.31	74.87	5.64
24	Punjab	0.42	0.06	0.74	0.02	0.35	0.02	0.95	0.07
25	Rajasthan	-	-	2.27	0.07	-	-	0.10	0.01
26	Tripura	0.67	0.09	40.33	1.33	15.68	0.88	13.49	1.02
27	Uttarakhand	-	-	-	-	-	-	0.33	0.02
28	West Bengal	462.05	61.67	1996.67	65.77	1156.56	65.08	843.88	63.52
29	Goa	-	-	0.05	0.002	-	-	-	-
30	Uttaranchal	-	-	0.25	0.008	-	-	-	-
31	Uttar Pradesh	15.06	2.01	-	-	-	-	-	-
	TOTAL	749.28	100.00	3035.71	100.00	1777.19	100.00	1328.49	100.00

Key Performance Indicators: Financial KPI of our Company

(₹. in Lakhs except percentage)

Sr. No.	Metrix	As of and for the Stub Period Ended June 30, 2026	As of and for the Fiscal		
			2026	2025	2024
1	Revenue From Operation (₹ in Lakhs)	749.28	3,035.71	1,777.19	1,328.49
2	Operating EBITDA (₹ in Lakhs)	255.37	733.51	297.55	11.38
3	Operating EBITDA Margin (%)	34.08%	24.16%	16.74%	0.86%
4	Profit/(loss) after tax for the year (₹ in Lakhs)	182.86	628.69	199.72	94.78
5	Net profit Ratio / PAT Margin (%)	24.40%	20.71%	11.24%	7.13%
6	Return on Equity (ROE) (%)	10.71%	48.40%	22.65%	16.34%

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7	ROCE (%)	12.56%	57.74%	29.13%	13.32%
8	Networth (₹ in Lakhs)	1,799.08	1,616.22	981.49	781.77

Notes:

- As certified by M/s Murarka & Associates, Chartered Accountants pursuant to their certificate dated September 28, 2026 the Audit committee in its resolution dated September 25, 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.
- Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statement
- Operating EBITDA refers to earnings before interest, taxes, depreciation, amortization, gain or loss from discontinued operations and exceptional items. Operating EBITDA excludes other income.
- Operating EBITDA Margin refers to operating EBITDA during a given period as a percentage of revenue from operations during that period.
- 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.
- 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.
- 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).
- PAT is the profit for the year from continuing operations.
- 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	April 01, 2026- June 30, 2026 (Stub Period)		March 31, 2026			March 31, 2025			March 31, 2024		
	Amount (Rs. in Lakhs)	%	Amount Lakhs	(Rs. in	%	Amount Lakhs	(Rs. in	%	Amount Lakhs	(Rs. in	%
Top 5 Customers	91.88	12.26	337.12		11.11	314.17		17.68	266.59		20.07
Top 10 Customers	143.61	19.17	459.92		15.15	412.39		20.24	286.86		21.61

INTELLECTUAL PROPERTIES: For details of Intellectual Property, please refer to page 227 of the Red Herring Prospectus

Market Share: Not ascertainable

Registered and Corporate Office: Room No. A-201, 2nd Floor, Bagree Market 71, B. R. B. Basu Road, Kolkata - 700001, West Bengal, India

Employee Strength: Our Company has 50 employees as on June 30, 2026

Name, Designation, Date of Birth, Address, Occupation, Current Term, Period of Directorship and DIN	Age (years)	Other Directorship in companies
Name: Mr. MD Qasim Father's Name: Late Mr. Usman Haji Abdullah Designation: Chairman cum Managing Director Date of Birth: September 10, 1955 Address: Mariyam Mansion, 15/B Tarak Dutta Road, Kolkata, Ballygunge Circus Avenue, Kolkata West Bengal-700019 Occupation: Business Current Term: Re-designated as Managing Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (Five) years w.e.f. February 25, 2026, liable to retire by rotation. Period of Directorship: Since February 03, 2014 Nationality: Indian DIN: 01502252	70	Public Company: Nil Private Company: Nil Foreign Company: Nil
Name: Mr. Mohammed Imran Father's Name: Mr. Mohammed Qasim Designation: Whole Time Director Date of Birth: September 12, 1990 Address: Mariyam Mansion, 15/B Tarak Dutta Road, Kolkata, Ballygunge Circus Avenue, Kolkata West Bengal-700019 Occupation: Business Current Term: Re-designated as Whole Time Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (Five) years w.e.f. February 25, 2026, liable to retire by rotation Period of Directorship: Since October 03, 2025. Nationality: Indian DIN: 09072281	35	Public Company: Nil Private Company: Nil Foreign Company: Nil
Name: Mr. Mohammed Usman Father's Name: Mr. Mohammed Qasim Designation: Director Date of Birth: August 30, 1984 Address: Mariyam Mansion, 15/B Tarak Dutta Road, Kolkata, Ballygunge, Kolkata West Bengal-700019	42	Public Company: Nil Private Company: Nil Foreign Company: Nil

Occupation: Business Current Term: Appointed as Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (Five) years w.e.f. February 25, 2026 unless terminated earlier by either party as per the employment contract. Period of Directorship: Since October 13, 2025 Nationality: Indian DIN: 03007944		
Name: Mr. MD Aurangzeb Father's Name: Mr. Mohammed Qasim Designation: Director Date of Birth: August 07, 1986 Address: Mariyam Mansion, 15/B Tarak Dutta Road, Kolkata, Ballygunge Circus Avenue, Kolkata West Bengal-700019 Occupation: Business Current Term: Designated as Director unless terminated earlier by either party as per their mutual decision. Period of Directorship: Since February 26, 2021. Nationality: Indian DIN: 09081310	39	Public Company: Nil Private Company: 1.Kzar Hotels & Restaurants Private Limited Foreign Company: Nil
Name: Babita Singh Father's Name: Girja Prasad Singh Designation: Non-Executive & Independent Director Date of Birth: July 19, 1988 Address: AC-21/17/18, King Plaza Apartment,3 rd Floor, Arjunpur, Peyara Bagan, Naba Balak Sangha Club Deshbandhu Nagar Baguiati, North 24 Pargana West Bengal -700059 Occupation: Professional Current Term: Designated as Non-Executive & Independent Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (five) years with effect from February 25, 2026 and is not liable to retire by rotation. Period of Directorship: Since February 25, 2026. Nationality: Indian DIN: 10733671	37	Public Company: Nil Private Company: 1.Skillskrill Info Solutions Private Limited 2.Shivaaksha HR Services Private Limited Foreign Company: Nil
Name: Sayak Dutta Father's Name: Suhas Chandra Dutta Designation: Non-Executive & Independent Director Date of Birth: December 01, 1981 Address: 34/C Brajanath Mitra Lane, College Street Kolkata, West Bengal -700009 Occupation: Professional Current Term: Designated as Non-Executive & Independent Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (five) years with effect from February 25, 2026 and is not liable to retire by rotation. Period of Directorship: Since February 25, 2026. Nationality: Indian DIN: 11572733	44	Public Company: Nil Private Company: Nil Foreign Company: Nil
Name: Soumi Mitra Father's Name: Tushar Kanti Basu Designation: Non-Executive & Independent Director Date of Birth: April 08, 1983 Address: Flat-4, Block -2, Om Skylark, 59 B. T. Road Kolkata 700002, West Bengal Occupation: Professional Current Term: Designated as Non-Executive & Independent Director in the Extra-Ordinary General Meeting held on March 19, 2026 for a term of 5 (five) years with effect from February 25, 2026 and is not liable to retire by rotation.	43	Public Company: Nil Private Company: Nil Foreign Company: Nil

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Period of Directorship: Since February 25, 2026.

Nationality: Indian

DIN: 11579372

For further details in relation to the Board of Directors, see Chapter titled “*Our Management*” beginning on page 244 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		521.44
2. To meet capital expenditure		2,225.37
3. General Corporate Purposes		[-]
4. To meet the offer related expenses		[-]
Net Offer Proceeds		[-]

Amount to be deployed from the Net Proceeds in Fiscal 2027: Rs 521.44 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 – Brickwork Ratings 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	1,12,11,772	99.67
2.	Public	37,791	0.33
	Total	1,12,49,563	100.00

RESTATED AUDITED FINANCIALS

(Amount Rs. In Lakhs)

Particulars	For the Stub Period Ended	For the financial year ended on			
	June 30, 2026	March 31, 2026	March 31, 2025	March 31, 2024	
Total income from operations (Net)	749.28	3,035.71	1,777.19	1,328.49	
Net Profit before tax and extraordinary items	247.62	829.67	279.83	102.49	
Net Profit after tax and extraordinary items	182.86	628.69	199.72	94.78	
Equity Share Capital	1,124.96	1,124.96	65.95	65.95	
Reserve and Surplus	674.13	491.26	915.54	715.82	
Net worth	1,799.08	1,616.22	981.49	781.77	
Basic EPS (₹)	1.63	5.59	1.78	0.84	
Diluted EPS (₹)	1.63	5.59	1.78	0.84	
Return on Net worth (%)	10.16%	38.90%	20.35%	12.12%	
Net Asset Value Per Share (₹)	15.99	14.37	148.82	118.54	

INTERNAL RISK FACTORS

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

1. Significant portion of our revenue has been generated from Eastern part of India, any loss of business from these states may adversely affect our revenues and profitability.
2. Our business is substantially dependent on certain key customers, from whom we derive a significant portion of our revenues. The loss of any significant customers may have a material and adverse effect on our business and results of operations.
3. Our manufacturing relies on contract manufacturers who operate independently, which could introduce us to potential risks stemming from any challenges or changes affecting their operations.
4. 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.
5. Our Company has negative cash flows from its operating activities, investing activities and financing activities majorly in the prior period, details of which are given below. Sustained negative cash flow could impact our growth and business.
6. 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.
7. As a company involved in wholesale distribution, we may face credit risks if our retail partners fail to meet payment obligations. Delays or defaults in payments could affect our cash flow and financial stability.
8. 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 with new contractual workers at commercially attractive terms.
9. Fluctuations in the prices of key raw materials such as gold and copper may impact the Company's cost structure, as these metals are widely used in the manufacturing of artificial jewellery.
10. Our Company has proposed to acquire a property for setting up a new showroom, however definitive agreements in relation to such acquisition have not yet been executed.

Further details on 'Risk Factors', please refer Section titled “Risk Factors” beginning on page no. 38 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	05	Nil	Nil	Ni	34.20
Directors (other than Promoters)						
By our Directors	Nil	Nil	Nil	Nil	Nil	Nil

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

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 ₹ Laacs) **
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
KMP/ SMP						
By our KMP/SMP	Nil	Nil	Nil	Nil	Nil	Nil
Against the KMP/SMP	Nil	01	Nil	Nil	Nil	0.03

* 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 354 of the Red Herring Prospectus.

B. Brief details of top 5 material outstanding litigations against the company and amount involved: Rs. 34.20 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

DECLARATION BY THE COMPANY

ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY - NIL

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 R. K. Fashion Accessories Limited

Sd/-

Place: Kolkata, West Bengal