


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

 (Scan this QR Code to View the RHP)	This is an abridged prospectus containing salient features of the Red Herring Prospectus dated August 18, 2025 (the “RHP”). You are encouraged to read greater details available in the RHP, this abridged prospectus (“Abridged Prospectus”) and the general information document (“GID”) for investing in public offer undertaken through the Book Building Process before applying in the Offer (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.vivro.net and from the website of the Company at www.sattvaengg.in . Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.
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THIS ABRIDGED PROSPECTUS CONSISTS OF 4 PAGES OF BID CUM APPLICATION FORM ALONG WITH INSTRUCTIONS AND 8 PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from Stock Exchange, Syndicate Member, Registrar to Issue, Registrar and Share Transfer Agents, Collecting Depository Participants, Registered Brokers, Bankers to the Issue, investors’ association of Self Certified Syndicate Banks. You may also download the RHP from the websites of Securities and Exchange Board of India (“SEBI”) at www.sebi.gov.in, BRLM at www.vivro.net and National Stock Exchange of India Limited (“Stock Exchange” or “NSE”) at www.nseindia.com.



SATTVA ENGINEERING CONSTRUCTION LIMITED (FORMERLY KNOWN AS SATTVA ENGINEERING CONSTRUCTION PRIVATE LIMITED) CORPORATE IDENTIFICATION NUMBER: U45201TN2005PLC058383

REGISTERED OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
Greams Dugar, 4 th floor, North Wing, Old No. 149, New No. 64, Greams Road, Thousand Lights, Chennai - 600 006, Tamil Nadu, India.	Laxmikanth Tangudu - <i>Company Secretary and Compliance Officer</i> / G Sujatha – <i>Whole Time Director & CFO</i>	Telephone No.: +91-80 1555 6979 Email: investor.relation@sattvaengg.in	www.sattvaengg.in

DETAILS OF THE ISSUE TO THE PUBLIC

Type	Fresh Issue Size	Offer for Sale Size	Total Issue Size	Eligibility	Equity Shares Reservation				Employee Reservation Portion
					QIBs	Non-Institutional Applicants	Individual Investors	Market Maker	
Fresh Issue	Up to 47,16,800 Equity Shares of face value of ₹10/- each aggregating to ₹[●] lakhs.	Nil	Up to 47,16,800 Equity Shares of face value of ₹10/- each aggregating to ₹[●] lakhs.	The Issue is being made pursuant to Regulation 229(2) and 253(1) of Chapter IX of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (“SEBI ICDR Regulations”).	[●] Equity Shares of face value of ₹10/- each	[●] Equity Shares of face value of ₹10/- each	[●] Equity Shares of face value of ₹10/- each	[●] Equity Shares of face value of ₹10/- each	N.A.

These equity shares are proposed to be listed on the EMERGE Platform of NSE. For the purpose of the Issue, the Designated Stock Exchange will be NSE.

DETAILS OF OFS BY PROMOTER(S)/ PROMOTER GROUP/ OTHER SELLING SHAREHOLDERS: NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES

ELIGIBILITY FOR THE ISSUE

Whether the company is compulsorily required to allot at least 75% of the net offer to public, to qualified institutional buyers - Not Applicable

PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES

Price Band*	For details of price band and minimum bid lot size, please refer to Pre-Issue and Price Band advertisement to be published on Wednesday, August 20, 2025 in all editions of English National Newspaper “Financial Express”, all editions of Hindi National Newspaper “Jansatta” and Chennai edition of Regional newspaper “Makkalkural”. Details about the basis of the Issue Price will be available on the website of NSE.
Minimum Bid Lot Size	
Anchor Investor Bidding Date	Monday, August 25, 2025
Bid/Issue Opens On**	Tuesday, August 26, 2025
Bid/Issue Closes On***	Friday, August 29, 2025
Finalisation of Basis of Allotment with NSE (T+1)	On or about Monday, September 01, 2025
Initiation of Refunds (T+2)	On or about Tuesday, September 02, 2025
Credit of Equity Shares to Demat accounts of Allottees (T+2)	On or about Tuesday, September 02, 2025
Commencement of trading of Equity Shares on NSE (T+3)	On or about Wednesday, September 03, 2025

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*For details of price band and basis of issue price, please refer to Pre-Issue and Price Band advertisement and page 364 of the RHP.

**Our Company may, in consultation with the Book Running Lead Manager, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bid/Issue Period will open one Working Day prior to the Bid/ Issue Opening Date.

*** Our Company may, in consultation with the Book Running Lead Manager, 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.

-UPI mandate end time and date shall be at 5:00 p.m. on Bid/ Issue Closing Day.

DETAILS OF WEIGHTED AVERAGE COST OF ACQUISITION OF ALL SHARES TRANSACTED IN THREE YEARS, EIGHTEEN MONTHS AND ONE YEAR IMMEDIATELY PRECEDING THE RED HERRING PROSPECTUS

Period	Weighted Average Cost of Acquisition (in ₹)*	Upper end of the Price Band is “X” times the weighted average cost of acquisition^	Range of acquisition price: Lowest Price – Highest Price (in ₹)^
1 year	63.81	1.18	Nil – 63.81
Last 18 months	63.81	1.18	Nil – 63.81
Last 3 years	63.81	1.18	Nil – 63.81

^As certified by M/s Ramanujam & Boovaranan, Chartered Accountants, by way of their certificate dated August 19, 2025.

#After giving effect to the bonus Equity Shares issued in the ratio of 10 on 1.

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.

RISK IN RELATION TO FIRST ISSUE

This being the first Public Issue of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹10/- each. The Floor Price, the Cap Price and the Issue Price (determined by our Company in consultation with the Book Running Lead Manager on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process as stated under chapter titled “Basis for Issue Price” on page 120 of the Red Herring Prospectus), 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 regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity and equity related securities involve a degree of risk and investors should not invest any funds in 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 the Issue including the risks involved. The securities 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 investors is invited to the section titled “Risk factors” on page 31 of the Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate 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.vivro.net, www.sattvaengg.in and www.nseindia.com.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/or the GID from the BRLM or download it from the website of the BRLM at www.vivro.net and the Stock Exchange i.e. www.nseindia.com.

Sr. No.	Issuer Name	Issue Size (in Crore.)	Issue Price (in ₹)	Listing Date	Opening Price on Listing Date (in ₹)	% Change in closing price, (% change in closing benchmark) - 30 th calendar day from listing	% Change in closing price, (% change in closing benchmark) - 90 th calendar day from listing	% Change in closing price, (% change in closing benchmark) - 180 th calendar day from listing
A. Main Board IPOs								
Nil								
B. SME IPOs								
1.	FlySBS Aviation Limited	102.53	225.00	August 08, 2025	427.50	Not Applicable	Not Applicable	Not Applicable
2.	Spunweb Nonwoven Limited	60.98	96.00	July 21, 2025	151.00	Not Applicable	Not Applicable	Not Applicable
3.	Eleganz Interiors Limited	78.07	130.00	February 14, 2025	122.00	-23.54% [-2.32%]	+10.58% [+7.58%]	-0.77% [+6.80%]
4.	Fabtech Technologies Cleanrooms Limited	27.74	85.00	January 10, 2025	161.50	+278.53% [+0.62%]	+287.18% [-4.56%]	[358.65%] [+8.19%]

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Sr. No.	Issuer Name	Issue Size (in Crore.)	Issue Price (in ₹)	Listing Date	Opening Price on Listing Date (in ₹)	% Change in closing price, (% change in closing benchmark) - 30 th calendar day from listing	% Change in closing price, (% change in closing benchmark) - 90 th calendar day from listing	% Change in closing price, (% change in closing benchmark) - 180 th calendar day from listing
5.	Ganesh Infraworld Limited	98.57	83.00	December 06, 2024	165.55	+102.41% [-2.73%]	+58.31% [-9.48%]	+118.55% [-0.55%]
6.	Shiv Texchem Limited	101.35	166.00	October 15, 2024	239.00	+57.95% [-5.05%]	+84.79% [-5.43%]	+37.41% [-8.14%]
7.	Bondada Engineering Limited	42.72	75.00	August 30, 2023	142.50	+123.07% [+0.65%]	+492.33% [+1.36%]	+1,114.73% [+12.38%]

Source: Price Information www.bseindia.com and www.nseindia.com and Issue Information from Prospectus of respective companies.

Note:

1. The BSE SENSEX and Nifty 50 are considered as the Benchmark Index.
2. "Issue Price" is taken as "Base Price" for calculating % Change in Closing Price of the respective Issues on 30th/90th/180th Calendar days from listing.
3. "Closing Benchmark" on the listing day of script is taken as "Base Benchmark" for calculating % Change in Closing Benchmark on 30th/90th/180th Calendar days from listing. Although it shall be noted that for comparing the script with Benchmark, the +/- % Change in Closing Benchmark has been calculated based on the Closing Benchmark on the same day as that of calculated for script in the manner provided in Note No. 4 below.
4. In case 30th/90th/180th day is not a trading day, closing price on BSE of the previous trading day for the script has been considered, however, if script is not traded on that previous trading day then last trading price has been considered.

Name of BRLM and contact details (telephone and email id) of BRLM	Vivro Financial Services Private Limited Telephone: +91-22 6666 8040 Email ID: investors@vivro.net Investor Grievance ID: investors@vivro.net
Name of Syndicate Member	Vivro Financial Services Private Limited
Name of Market Maker	Rikhav Securities Limited
Name of Registrar to the Issue and contact details (telephone and email id)	MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) Telephone: +91-81 0811 4949 E-mail: sattvaengineering.smeipo@in.mpms.mufg.com Investor Grievance ID: sattvaengineering.smeipo@in.mpms.mufg.com
Name of Statutory Auditor	M/s. Ramanujam & Boovaraham
Name of Credit Rating Agency and the rating or grading obtained, if any	As this is an Issue of Equity Shares, credit rating is not required
Name of Debenture trustee, if any.	As this is an Issue of Equity Shares, the appointment of debenture trustees is not required.
Self-Certified Syndicate Banks	The list of banks that have been notified by SEBI to act as SCSBs for the ASBA process is provided on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 , or at such other website as may be prescribed by SEBI and updated 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/2019/85 dated July 26, 2019 and the SEBI ICDR Master Circular, 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, using the UPI handles and which are live for applying in public issues using UPI mechanism is available on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 and https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43 , respectively, as updated from time to time and at such other websites as may be prescribed by SEBI from time to time.
Non-Syndicate Registered Brokers	Bidders can submit ASBA Forms in the Issue using the stockbroker network of the stock exchange, i.e., through the Registered Brokers at the Broker Centres. The list of the Registered Brokers eligible to accept ASBA Forms from Bidders (other than UPI Bidders), including details such as postal address, telephone number and e-mail address, is provided on the websites of the NSE i.e. (www.nseindia.com). For further details, see section titled "Issue Procedure" on page 331 of the RHP

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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 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, are provided on the websites of Stock Exchange at <https://www.nseindia.com/products-services/initial-public-offerings-asba-procedures> 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 their name and contact details, is provided on the websites of the Stock Exchange at <https://www.nseindia.com/products-services/initial-public-offerings-asba-procedures>, as updated from time to time. For further details, see “Issue Procedure” on page 331 of the RHP.

PROMOTERS OF THE COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification of Individual promoters and details of corporate promoters
1	Santhanam Seshadri	Individual	He is a Whole Time Director of our Company. He holds a diploma in civil engineering with Building Technology and Reinforced Concrete as elective subject from Chengalvaraya Naicker Polytechnic, Madras. He was running a proprietorship firm by name “Ssri Satva Constructions” from July 1988 to December 2005, handling various EPC projects. He has an experience of over three and half decades and contributes immensely to the areas for Civil Engineering and Infrastructure. He has been associated with our Company since December 2005.
2	R Sekar	Individual	He is a Whole Time Director of our Company. He holds a diploma in civil engineering with R.C.C. Structures as elective subject from State Board of Technical Education and Training, Department of Technical Education, Tamil Nadu, and he also completed Diploma in Construction Management from Annamalai University. He was associated with Pioneer Building Syndicate Private Limited as a work supervisor in a waste water treatment plant at their Visakhapatnam steel project. He was also associated with “Ssri Satva Constructions” from January 1997 to December 2005. He has experience of over three and half decades and contributes immensely to the waste-water Engineering, Infrastructure, & Procurement etc. He has been associated with our Company since December 2005.
3	Jagachchandarr Sekar Uthra	Individual	He holds a Master in Engineering Science in Environmental Engineering degree from the University of New South Wales, Sydney, Australia and Bachelor of Engineering in Civil Engineering degree from Anna University, Chennai, Tamil Nadu. He is currently managing director of LJ Consulting Private Limited.

For details in respect of the Promoters, please see the section entitled titled “Our Promoters and Promoters Group” on page 230 of the RHP.

BUSINESS OVERVIEW OF THE COMPANY

We are an ISO 9001:2015, ISO 45001:2018 and ISO 14001:2015 certified engineering, procurement and construction (“EPC”) company engaged in the business of providing water resource management solutions which includes the Water Supply Scheme (“WSS”) with underground and overhead tank, Under Ground Sewerage System (“UGSS”), Sewage Treatment Plants (“STP”) and Water Treatment Plants (“WTP”) primarily for government authorities/bodies. We also offer operation and maintenance services for the STP projects as a part of the EPC contract.

Services offerings:

Water Supply Scheme (“WSS”)

Under the WSS, we design and construct large underground and overhead water tanks for storage and supply of potable/drinking water along with pump house, laying the pipeline from the water tank and achieving house service connections including electromechanical works.

Under Ground Sewerage System (“UGSS”)

Under the UGSS, the sewage is drawn through the house service connection, laying the sewage pipeline connected to machine holes (pre-cast or *cast-in-situ*), collection wells and pump house including other civil structures, electromechanical equipments and instrumentation

Sewage Treatment Plants (“STP”)

Under the STP, we design, engineer, build, commission and operate sewage treatment plant of varying capacities which typically includes construction of inlet chamber, screen and grit chamber, primary clarifier, sequential batch reactor (“SBR”) basin, chlorine contact tank, sludge thickener, digester, bio-gas tank and other civil structures, electromechanical equipments and instrumentation.

Water Treatment Plants (“WTP”)

Under the WTP, we design, engineer, build and commission water treatment plant of varying capacities for treatment of river or lake water which typically includes construction of raw water pumping station, inlet chamber, screen chamber, clariflocculator, filter press, rapid gravity sand filter beds, chlorinator and other civil structures, electromechanical equipment and instrumentation.

Operations & Maintenance

In all our recently awarded and executed Sewage Treatment Plants and Water Treatment Plants generally, Operations & Maintenance (O&M) service is generally embedded in the contracts. O&M services typically encompass operation, routine maintenance, and the supply of consumables and spare parts, ensuring a steady stream of recurring revenue.

Key Performance Indicators:

(₹ in lakhs except percentages and ratios)

Sr. No.	Particulars	Fiscal 2025	Fiscal 2024	Fiscal 2023
1	Revenue from Operations (₹ in lakhs)	9,365.04	7,693.07	8,363.89
2	EBITDA (₹ in lakhs) ⁽¹⁾	1,856.26	1,222.71	757.26
3	EBITDA Margin (%) ⁽²⁾	19.82%	20.98%	5.48%

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4	Profit After Tax ("PAT") (₹ in lakhs)	913.91	456.37	103.84
5	PAT Margin (%) ⁽³⁾	9.64%	5.89%	1.24%
6	Cash Profit After Tax (₹ in lakhs) ⁽⁴⁾	949.45	484.01	149.95
7	Current Ratio (times) ⁽⁵⁾	1.48	1.27	1.26
8	Debt-Equity Ratio (times) ⁽⁶⁾	0.83	1.34	1.66
9	Return on Equity (%) ⁽⁷⁾	27.10%	20.98%	5.48%
10	Return on Capital Employed ⁽⁸⁾	28.58%	22.14%	14.08%
11	Order Book (₹ in lakhs) ⁽⁹⁾	30,809.84	24,211.17	21,743.53

*As certified by Ramanujam and Boovarahan, Chartered Accountants, by way of their certificate dated August 19, 2025

Notes:

- 1) EBITDA has been calculated as a sum of profit before tax, finance costs, and depreciation and amortization, less other income.
- 2) EBITDA Margins is calculated as EBITDA divided by revenue from operations.
- 3) PAT Margins (%) is calculated as Profit After Tax carried to balance sheet divided by Total Income.
- 4) Cash Profit After Tax is calculated as a sum of Profit After Tax to balance sheet and Depreciation and Amortisation as per Restated Financial Statements.
- 5) Current Ratio is calculated as Total Current Assets divided by Total Current Liabilities.
- 6) Debt-Equity Ratio is calculated as Total Debt divided by Net-Worth as per Restated Financial Statements. Total Debt is calculated as a sum of Long-Term Borrowings and Short Term Borrowings (including current maturity of long-term borrowings).
- 7) Return on Equity is calculated as Restated profit after tax After Tax carried to balance sheet for the year divided by average net worth, where average net worth is calculated by dividing sum of closing net worth of the current fiscal year and closing net worth of the previous fiscal year by 2. Net worth of FY 2022 is taken from restated financial statements.
- 8) Return on Capital Employed is calculated as Earnings Before Interest and Tax divided by Average Capital Employed. Average Capital Employed is calculated by dividing sum of closing capital employed of the current fiscal year and closing capital employed of the previous fiscal year by 2. Capital employed is calculated as sum of net worth and long-term borrowings/short-term borrowings. Capital Employed of FY 2022 is taken from restated financial statements.
- 9) Order Book represent total contract value of the existing contracts secured by the Company, as reduced by the value of work executed and billed (excluding cost escalation) until the date of such order book.

Industries Served: Engaged in engineering, procurement and construction ("EPC") company engaged in the business of providing water resource management solutions For further details, see "Our Business" on page 172 of the RHP.





Revenue segmentation in terms of top clients:

Sr. No	Particulars	FY 2024-25		FY 2023-24		FY 2022-23	
		Amount (₹ in lakhs)	% of our revenue from operation	Amount (₹ in lakhs)	% of our revenue from operation	Amount (₹ in lakhs)	% of our revenue from operation
1.	Revenue from top one (1) client	5,560.22	59.37%	4,936.04	64.16%	5,874.45	70.24%
2.	Revenue from top three (3) clients	8,836.83	94.36%	7,504.00	97.54%	7,632.36	91.25%
3.	Revenue from top five (5) clients	9,245.15	98.72%	7,693.07	100.00%	8,355.70	99.90%
4.	Revenue from top ten (10) clients	9,365.04	100.00%	-	-	8,363.89	100.00%

Note: We are unable to disclose the names of individual clients since this information is commercially sensitive to our business

Intellectual Property, if any:

As on the date of the Red Herring Prospectus, our Company has registered the following trademark with the Registrar of Trademarks under the Trade Marks Act, 1999:

Trademark No. / Application No.	Trademark Holder	Trademark	Class of Registration	Status
6908975	SATTVA ENGINEERING CONSTRUCTION LIMITED	 SATTVA	36	Formalities check pass
6908976	SATTVA ENGINEERING CONSTRUCTION LIMITED	 SATTVA	37	Formalities check pass
6908977	SATTVA ENGINEERING CONSTRUCTION LIMITED	 SATTVA	40	Formalities check pass
6908978	SATTVA ENGINEERING CONSTRUCTION LIMITED	 SATTVA	42	Formalities check pass

*Our Company is in the process of making applications to reflect a name change pursuant to the conversion of the Company from a private limited Company to a public limited Company.

For further details, please refer "Government and Other Statutory Approvals" on page 295 of the Red Herring Prospectus.

Market Share: Not ascertainable

Manufacturing plant, if any: Not applicable

Employee Strength: As of March 31, 2024, our Company had 117 permanent employees. For further details, please see "Our Business – Human Resources" on page 195 of the RHP.

BOARD OF DIRECTORS

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1	Santhanam Seshadri	Whole Time Director	He is a Whole Time Director of our Company. He holds a diploma in civil engineering with Building Technology and Reinforced Concrete as elective subject from Chengalvaraya Naicker Polytechnic, Madras. He was running a proprietorship firm by name “Ssri Satva Constructions” from July 1988 to December 2005, handling various EPC projects. He has an experience of over three and half decades and contributes immensely to the areas for Civil Engineering and Infrastructure. He has been associated with our Company since December 2005.	<i>Indian Companies</i> 1. Sattva Hi-Tech and Conware Private Limited 2. Sattva Logistics Private Limited <i>Foreign Companies</i> Nil
2	R Sekar	Whole Time Director	He is a Whole Time Director of our Company. He holds a diploma in civil engineering with R.C.C. Structures as elective subject from State Board of Technical Education and Training, Department of Technical Education, Tamil Nadu, and he also completed Diploma in Construction Management from Annamalai University. He was associated with Pioneer Building Syndicate Private Limited as a work supervisor in a waste water treatment plant at their Visakhapatnam steel project. He was also associated with “Ssri Satva Constructions” from January 1997 to December 2005. He has experience of over three and half decades and contributes immensely to the waste-water Engineering, Infrastructure, & Procurement etc. He has been associated with our Company since December 2005.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
3	G Sujatha	Whole Time Director & CFO	She is a Whole Time Director and CFO of our Company. She holds a Bachelor of Commerce degree from University of Madras. She also holds a Certificate of Excellence from Microsoft. She was formerly associated with Elnet Technologies Limited and has around three decades of experience in the varied areas of administration, accounts, banking and finance. She has been associated with Ssri Satva Constructions from January 1997 to December 2005. She has been associated with our Company since December 2005.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
4	Sankar V	Independent Director	He is an Independent Director of the Company. He is a fellow member of the Institute of Chartered Accountants of India. He has a vast experience in Finance and budgeting of over four decades. He has been associated with corporates like Ashok Leyland Limited and SSI Technologies. He has been associated with our Company since November 2024.	<i>Indian Companies</i> 1. Market Simplified India Limited 2. Dhanvantri Logistics Private Limited 3. Smart Decisions Lifestyle Information Private Limited <i>Foreign Companies</i> Nil
5	Krishnamachari Doraiswamy	Independent Director	He is an Independent Director of the Company. He holds a Bachelor of Science (Mechanical Engineering) degree from University of Delhi. He also holds Master of Engineering (Mechanical Engineering) from the Indian Institute of Science, Bangalore. He has over 36 years of professional experience in manufacturing operations, project management, and quality. He has held leadership roles at Sundaram Industries Limited, Butterfly Gandhimathi Appliances Limited, C-Kam Steel Wire Solutions Private Limited, India Rubber Limited, Hinduja Foundries Limited, Tube Products of India, NSL Limited, Stallion Tyres Limited and Ceat Tyres of India Limited. He has been associated with our Company since February 2025.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil
6	Venkatachalam Sessa Ayyar	Independent Director	He is an Independent Director of the Company. He holds a Bachelor of Technology degree in Metallurgical Engineering from Indian Institute of Technology, Kanpur. He also completed Post Graduate Diploma in Management from Indian Institute of Management, Bangalore. He retired as Managing Director & CEO of Orient Green Power Company Limited. Previously, he held leadership roles at Batliboi enXco Private Limited, RRB Energy Limited, Sintex Industries Limited, DGP Windsor India Limited, Signode Packaging Systems Limited, Dodria Packaging Limited, and ITC Limited. He has over a three decades of experience in managing operations of companies. He has been associated with our Company since February 2025.	<i>Indian Companies</i> Nil <i>Foreign Companies</i> Nil

For further details in relation to our Board of Directors, see “Our Management” on page 214 of the RHP.

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OBJECTS OF ISSUE

Issue Proceeds

The details of the Issue Proceeds are set forth in the table below:

(₹ in lakhs)

Particulars	Amount
Gross Proceeds from this Issue^	Up to [●]
Less: Estimated Issue related expenses*	[●]
Net Proceeds from the Issue	[●]

^ assuming full subscription and allotment.

*To be finalized upon determination of the Issue Price and updated in the Prospectus at the time of filing with the RoC.

Utilization of Net Proceeds and Schedule of Deployment

The proposed utilisation of the Net Proceeds by our Company is set forth in the following table:

(₹ in lakhs)

Particulars	Amount which will be financed from Net Proceeds	Proposed schedule for deployment of the Net Proceeds
		Fiscal 2026
Funding the long term working capital requirements of our Company	2,750.00	2,750.00
General Corporate Purposes*	[●]	[●]
Total Net proceeds^	[●]	[●]

*To be finalized upon determination of the Issue Price and updated in the Prospectus prior to filing with the RoC. The amount utilized for General Corporate Purposes will not exceed 15% of the Gross Proceeds from the Issue or ₹ 1,000.00 lakhs, whichever is lower.

^ Assuming full subscription and subject to finalization of basis of allotment.

Means of Finance

The fund requirements set out above is proposed to be entirely funded from the Net Proceeds, working capital loans from bank and internal accruals. Accordingly, we confirm that there are no requirements to make firm arrangements of finance under Regulation 230(1)(e) of the SEBI ICDR Regulations. In case of shortfall in the Net Proceeds or any increase in the actual utilisation of funds earmarked for the Objects, our Company may explore a range of options including utilizing our internal accruals, any additional equity and/or debt arrangements.

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

Name of monitoring agency, if any – Not Applicable

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

SHAREHOLDING PATTERN

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre issue
1.	Promoters and Promoter Group	1,09,89,000	86.18
2.	Public	17,62,816	13.82
	Total	1,27,51,816	100.00

Number/amount of equity shares proposed to be sold by selling shareholders, if any. – Not Applicable

RESTATED FINANCIAL STATEMENTS

(₹ In Lakhs except percentages and ratios)

Particulars	For the Year ended on		
	March 31, 2025	March 31, 2024	March 31, 2023
Total income from operations (Net)	9,365.04	7,693.07	8,363.89
Net Profit/(Loss) before tax and extraordinary items	1,261.35	628.25	138.18
Net Profit / (Loss) after tax and extraordinary items	913.91	456.37	103.84
Share Capital	1,275.18	99.90	99.90
Reserves and Surplus	3,066.82	2,303.20	1,846.83
Net worth	4,342.01	2,403.10	1,946.73
Basic/Diluted earnings per share (₹)*	7.64	4.15	0.94
Return on net worth (%)	27.10%	20.98	5.48
NAV per Equity Shares (₹)*	34.05	21.87	17.72

* Adjusted for bonus shares issued in ratio of 10:1 on December 20, 2024

For further details please refer to “Restated Financial Information” on page 239 of the RHP.

INTERNAL RISK FACTORS

The below mentioned risks are top 5 risk factors as per the RHP. For further details, see “*Risk Factors*” on page 31 of the RHP.

1. We bid for Water Supply Scheme (“WSS”) with underground and overhead tank, Under Ground Sewerage System (“UGSS”), Sewage Treatment Plants (“STP”) and Water Treatment Plants (“WTP”) primarily for government authorities/bodies. These projects are partly funded by the Central Government under schemes like the Atal Mission for Rejuvenation and Urban Transformation (“AMRUT”) and the Jal Jeevan Mission (“JJM”) along with contribution from states or ULBs under their respective schemes. Any reduction in budgetary allocation to this sector may affect the number of projects that the government authorities/bodies may plan to develop in a particular period. Our business is directly and significantly dependent on projects awarded by them.
2. Our business is working capital intensive. If we experience insufficient cash flows or are unable to access suitable financing to meet working capital requirements and loan repayment obligations, our business, financial condition and results of operations could be adversely affected.
3. Quoting for a contract involves various management activities such as detailed project study and cost estimations. Inability to accurately estimate the cost may lead to a reduction in the expected rate of return and profitability estimates.
4. We are heavily dependent on government or government-funded entities for our business, which exposes us to various risks, including regulatory scrutiny, delays in receivables, project execution risks, and policy-related uncertainties.
5. Our failure to successfully implement our expansion plan to other parts of South India could adversely affect our business and results of operations.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTIONS

- A. A summary of outstanding litigation proceedings as on the date of the Red Herring Prospectus as disclosed in the section titled “*Outstanding Litigation and Material Developments*” on page 290 of the RHP in terms of the SEBI ICDR Regulations is provided below:

(₹ in lakhs)

Name of Entity	Criminal Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges	Material Civil Litigation	Aggregate amount involved*
Company					
By our Company	Nil	1	N.A.	Nil	308
Against our Company	NIL	NIL	Nil	Nil	NIL
Directors (Other than Promoters)					
By our Director	NIL	NIL	N.A.	NIL	NIL
Against our Director	NIL	NIL	Nil	NIL	NIL
Promoters					
By our Promoters	NIL	NIL	N.A.	NIL	NIL
Against our Promoters	NIL	NIL	Nil	NIL	NIL
KMPs and/or SMPs					
By our KMPs and/or SMPs	NIL	NIL	N.A.	NIL	NIL
Against our KMPs and/or SMPs	NIL	NIL	Nil	NIL	NIL

*To the extent quantifiable

Further, except as disclosed in “*Outstanding Litigation and Other Material Developments*” on page 290 of the RHP. We do not have any subsidiaries, due to which the litigations with respect to our subsidiaries have not been included.

- B. Brief details of top 5 material outstanding litigations against the Company and amount involved except as disclosed below there are no material outstanding litigations against the Company: **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 INFORMATION AS PER BRLM/ISSUER: 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 regulations issued there under, as the case may be. We further certify that all statements are true and correct.