



This is an abridged prospectus containing salient features of the Red Herring Prospectus of Sumax Engineering Limited (the “Company”) dated August 17, 2026 filed with the Registrar of Companies, Hyderabad (the “RHP” or “Red Herring Prospectus”). You are encouraged to read greater details available in the RHP (Download link: <https://sumaxindia.com/initial-public-offering/>). 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 is not for distribution outside India.

(Scan this QR Code to view RHP)

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SUMAX ENGINEERING LIMITED

CIN: U74210TG1994PLC019032; Date of Incorporation: December 21, 1994

Registered Office	Contact Person	Email and Telephone	Website
Plot No.45, Shanthinikethan Colony, Mahendra Hills, East Marredpally, Secunderabad, Telangana, India, 500026	Prateek Nahata, Company Secretary & Compliance Officer	E-mail: compliance@sumaxindia.com Tel No: +91 78931 66698	www.sumaxindia.com

Promoters of the Company	Sudeep Mehta and Smriti Mehta
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Details of Offer to Public

Type of Issue (Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in ₹)	OFS Size (by no. of shares or by amount in ₹)	Total Offer Size (by no. of shares or by amount in ₹)	Offer Under 229(1)/ 229(2)	Share Reservation				
					QIB	NII	Individual Investor	Market Maker	Employee Reservation Portion
Fresh Offer & Offer for Sale	Up to 42,91,200 Equity Shares of face value of ₹10/- each aggregating to ₹ [●] lakhs	Up to 9,96,000 Equity Shares of face value of ₹10/- each aggregating to ₹ [●] lakhs	Up to 52,87,200 Equity Shares of face value of ₹10/- each aggregating to ₹ [●] lakhs	The Offer is being made in Terms of Regulation 229(1) of the SEBI ICDR Regulations read with SEBI ICDR (Amendment) Regulations, 2025	Not more than 24,09,600 Equity Shares of face value of ₹10/- each	Not less than 7,27,200 Equity Shares of face value of ₹10/- each	Not less than 16,92,000 Equity Shares of face value of ₹10/- each	Upto 2,66,400 Equity Shares of face value of ₹10/- each	Upto 1,92,000 Equity Shares of face value of ₹10/- each

These equity shares are proposed to be listed on NSE Emerge (i.e. Emerge platform of NSE).

OFS: Offer for Sale

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

Name of Selling Shareholder	Category of Shareholder	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity
Sudeep Mehta	Promoter Selling Shareholder	Up to 9,00,000 Equity Shares of face value ₹10/-each of our Company aggregating to ₹ [●] lakhs	9.30
Vimla Mehta	Promoter Group Selling Shareholder	Up to 96,000 Equity Shares of face value ₹10/-each of our Company aggregating to ₹ [●] lakhs	0.10

Price Band, Minimum Bid Lot & Indicative Timelines

Price Band*	₹95 per Equity Share to ₹101 per Equity Share of face value of
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	₹10 each
Minimum Bid Lot Size	1200 Equity Shares
Anchor Portion Offer Opens/Closes on**	Monday, August 24, 2026
Bid/Offer Open On**	Tuesday, August 25, 2026
Bid/ Offer Closes On	Friday, August 28, 2026
Finalisation of Basis of Allotment (T+1)	On or about Monday, August 31, 2026
Initiation of Allotment/ Refunds/ Unblocking of Funds from ASBA Account or UPI Id Linked Bank Account* (T+2)	On or about Tuesday, September 01, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	On or about Tuesday, September 01, 2026
Commencement of trading of Equity Shares (T+3)	On or about Wednesday, September 02, 2026

*For details of price band and basis of offer price, please refer to price band advertisement and page 212 of the RHP.

**Our Company may, in consultation with the BRLM, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bidding Date shall be one Working Day prior to the Bid/Offer Opening Date i.e., Monday, August 24, 2026.

Weighted average cost of acquisition of all the shares transacted in the three years, 18 months and one year preceding the date of the Red Herring Prospectus: -

Period	Weighted Average Cost of Acquisition (in ₹)	Cap Price (₹101) is 'X' times the Weighted Average Cost of Acquisition	Range of acquisition price: Lowest Price – Highest Price (in ₹)
Last one year, preceding the date of the Red Herring Prospectus	3.89	25.93	0-101
Last 18 Months preceding the date of the Red Herring Prospectus	3.89	25.93	0-101
Last three years preceding the date of the Red Herring Prospectus	3.90	25.91	0-101

RISKS IN RELATION TO THE OFFER

This being the first public offer of the Equity Shares of our Company, there has been no formal market for the Equity Shares. The face value of each Equity Share is ₹10/-. The Floor Price, Cap Price and Offer Price as determined by our Company and Selling Shareholder may in consultation with the Book Running Lead Manager, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building process, as stated under **“Basis for Offer Price”** on page 84 should not be considered to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after Listing.

GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the 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 the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to “Risk Factors” beginning on page 30 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 members, 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 offer, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLMs or download it from the website of the Stock Exchange i.e. https://www.nseindia.com/companies-listing/corporate-filings-offer-documents#sme_offer and the BRLM at <https://gyrcapitaladvisors.com/>

Sr. No.	Issuer Name	Issue size (₹ In Cr.)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, [+/- % change in closing benchmark]- 30th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]- 90th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]- 180th calendar days from listing*	
1.	Luxury Time Limited	18.73	82	11.12.2025	155.80	5.51	-1.11	-25.22	-9.38	-9.57%	-12.85%
2.	K.V. Toys India Limited	40.15	239	15.12.2025	336.00	32.64	-2.15	-10.04	-11.40	7.53%	-10.50%
3.	Gabion Technologies India Limited	29.16	81	13.01.2025	89.00	-17.23	0.06	-26.54%	-8.11%	-3.70	-7.19
4.	INDO SMC Limited	92.00	149	21.01.2026	149.00	5.23	1.10	33.26%	-3.22%	148.19	-5.13
5.	Accord Transformer	25.59	46	02.03.2026	50.00	25.15%	-	27.76%	-	-	-

Sr. No.	Issuer Name	Issue size (₹ In Cr.)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, [+/- % change in closing benchmark]-30th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]-90th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]-180th calendar days from listing*	
	& Switchgear Limited*						8.85%		7.44%		
6.	Merritronix Limited*	70.03	149.00	08.06.2026	283.10	163.99%	4.05%	-	-	-	-
7.	Horizon Reclaim (India) Limited*	54.27	103	19.06.2026	147.30	50.29	1.18	-	-	-	-
8.	Millworks Technologies Limited*	160.33	331	21.07.2026	628.90	-	-	-	-	-	-
9.	Shree Balaji (Mala) Textile Limited*	18.90	70	29.07.2026	133.00	-	-	-	-	-	-
10.	LAPL Automotive Limited*	32.29	94	13.08.2026	135.00	-	-	-	-	-	-

Source: Price Information www.bseindia.com & www.nseindia.com, Issue Information from respective Prospectus.

For further details, please refer to price information of past issues handled by BRLM starting on page no. 207 of the Red Herring Prospectus.

Name of BRLM	GYR CAPITAL ADVISORS LIMITED Address: 428, Gala Empire, Near JB Tower, Drive in Road, Thaltej, Ahmedabad-380 054, Gujarat, India. Tel. No.: +91 8777564648; Email: sumax.ipo@gyrcapitaladvisors.in Investor Grievance Email: investors@gyrcapitaladvisors.com Website: www.gyrcapitaladvisors.com Contact Person: Mr. Mohit Baid SEBI Registration Number: INM000012810
Name of Syndicate Members	GYR CAPITAL ADVISORS LIMITED Address: 428, Gala Empire, Near JB Tower, Drive in Road, Thaltej, Ahmedabad-380 054, Gujarat, India. Tel. No.: +91 8777564648; Email: sumax.ipo@gyrcapitaladvisors.in Investor Grievance Email: investors@gyrcapitaladvisors.com Website: www.gyrcapitaladvisors.com Contact Person: Mr. Mohit Baid SEBI Registration Number: INM000012810
Name of Market Maker	GIRIRAJ STOCK BROKING Address: Shantinikethan Building, 8 Camac Street, Block A, 15th Floor, Suite No. 1501, Shakespeare Sarani, Kolkata, West Bengal, India, 700017 Telephone: +91 9547473969; Email: giriraj@girirajstock.com Website: www.girirajstock.com Contact Person: Kuntal Laha SEBI Registration Number: INZ000212638 MANSI SHARE AND STOCK BROKING PRIVATE LIMITED Address: Avirahi Building, 201 B. S V. Road, Behind Adidas, Showroom, Borivali (W), Mumbai, Maharashtra, India, 400092 Telephone: +91 9833963036; Email: jasmine@mansishares.in/deep@mansishares.in Investor Grievance E-mail: compliance@manishares.in Website: www.mansishares.in

	Contact Person: Jasmine Anturkar / Deep Paresh Shah SEBI Registration Number: INZ000247433
Name of Registrar to the Offer	KFIN TECHNOLOGIES LIMITED Address: 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West), Kurla, Mumbai, Maharashtra, India, 400070 Contact Person: Mr. M. Murali Krishna Tel: +91-40-67162222/18003094001; Fax: +91-40-67162222 Email: sumax.ipo@kfintech.com; Investor grievance e-mail: einward.ris@kfintech.com Website: www.kfintech.com SEBI Registration No.: INR000000221 CIN: L72400MH2017PLC444072
Name of Statutory Auditor	M/s. Sunil & Sanjay Address: 1-7-264/2017, II Floor, Emerald House, SD Road, Secunderabad, Hyderabad, 500003, India Email: ho@sunilsanjay.com Telephone: +91-40-39 10 10 10 Firm Registration No.: 06144S Peer Review Certificate No.: 016081
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 banks is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 ;
Non-Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Offer to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. For further details, see section titled “Offer Procedure” beginning at page 230 of the RHP
Details regarding website address(es)/link(s) from which the investor can obtain a list of registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes

PROMOTERS OF THE ISSUER COMPANY			
Sr. No.	Name	Individual / Corporate	Experience & Educational Qualification
1	Sudeep Mehta	Individual	Mr. Sudeep Mehta, aged 56 years, is the Promoter, Chairman and Managing Director of our Company. He has been associated with the Company since Incorporation. He holds Bachelor's Degree in Commerce from Osmania University, Hyderabad. He holds Master's degree in Business Administration from University of Poona. His extensive expertise and strategic vision drive the overall management and day-to-day operations of our Company, making him the guiding force behind our success. He has over 3 Decades of Experience in the Automotive and Car Care Products Industry. He is responsible for providing strategic direction to the Company in the areas of business development, product innovation, technology advancement, market expansion, and overall management, thereby ensuring the achievement of its long-term business objectives.
2	Smriti Mehta	Individual	Mrs. Smriti Mehta, aged 50 years, is the Promoter and Whole Time Director of our Company. She has been associated with the Company since April 01, 2004. She holds Bachelor's Degree in Arts from Maharshi Dayanand Saraswati University, Ajmer. She holds Degree of Interior Designer from South Delhi Polytechnic for Women

For details in respect of our Promoter, please see the section titled **“Our Promoter and Promoter Group”** beginning on page 160 of the RHP.

BUSINESS OVERVIEW AND STRATEGY

Company Overview:

We are engaged in both the manufacturing and trading of a diverse range of products tailored for the Automotive OEM (Original Equipment Manufacturer) Market and Auto Refinish Market. Our manufacturing division specializes in producing high-quality adhesive tapes and die-cuts, rubbing and polishing compounds, buffing pads, reflective tapes and printing solutions, domes and graphics, as well as an extensive range of car care products. These offerings are designed to meet industry standards and provide reliable solutions for automotive applications. In addition to manufacturing, our trading segment supplies a variety of essential products, including electrical and pneumatic tools, abrasive sheets, discs, and rolls, body shop consumables, retail products and accessories, and aerosol products. Through our all-inclusive portfolio, we aim to deliver innovative and high-performance solutions that cater to the evolving demands of both automotive manufacturers and the aftermarket industry. Further, we have ventured into a new product, namely Paint Protection Film (PPF), a transparent thermoplastic polyurethane film applied to the painted surfaces of vehicles. PPF is designed to protect the vehicle's paint from stone chips, scratches, stains, minor abrasions and exposure to environmental elements, thereby helping maintain the vehicle's exterior paint protection and surface finish.

Our products adhere to both national and international quality standards and are widely used in the automotive industry and commercial applications. We offer customization options to meet the diverse requirements of our clients. Our manufacturing processes comply with ISO 9001:2015, IATF 16949:2016, ISO 14001:2015, and ISO 45001:2018 certifications, ensuring the highest quality, safety, and environmental standards. By utilizing premium-grade raw materials, we maintain consistency and reliability in our products. Each product undergoes a rigorous quality control and testing process before reaching the market, guaranteeing superior performance and compliance with industry standards.

Business strategies

Setting up new Manufacturing Units for enhanced production capabilities, Optimal Utilization of Resources and Customer Satisfaction, Dual-Segment Marketing Approach, Efficient Sales and Marketing: Global Marketing Insight, Sustainability and Compliance

Product/Services offerings:

Our product wise revenue bifurcation for last 3 fiscal years is as under:

(₹ in lakhs)

Sr. No.	Particulars	For the Financial Year ended					
		March 31, 2026	% Revenue Mix FY26	March 31, 2025	% Revenue Mix FY25	March 31, 2024	% Revenue Mix FY24
A. Manufacturing							
1	Adhesive Tapes and Die-cuts	6,536.59	44.25%	7,032.81	48.13%	5,930.34	45.35%
2	Pre-Taped Masking Film	1,488.41	10.08%	1,250.78	8.56%	1,202.04	9.19%
3	Rubbing and Polishing Compounds	1,360.84	9.21%	1,321.84	9.05%	1,605.05	12.27%
4	Buffing Pads and Foam Pads	772.74	5.23%	761.83	5.21%	725.19	5.54%
5	Reflective Tapes	2.47	0.02%	12.32	0.08%	20.23	0.15%
6	Domes and Graphics	85.73	0.58%	82.47	0.56%	67.01	0.51%
7	Car Care Products	571.89	3.87%	655.71	4.49%	436.29	3.34%
B. Trading							
8	Tools – Electrical and Pneumatic	274.11	1.86%	280.25	1.92%	267.94	2.05%
9	Abrasive Sheets Discs & Rolls	3,389.92	22.95%	2,913.54	19.94%	2,539.16	19.41%
10	Body Shop Consumables	263.15	1.78%	269.78	1.85%	243.75	1.86%
11	Retail Products and Accessories	7.37	0.05%	20.34	0.14%	32.36	0.25%
12	Aerosol Products	0.49	0.00%	10.94	0.07%	10.09	0.08%
	Total	14,769.06		14,612.61		13,079.45	

Geographies Served: Below are the details of the international and domestic sales for the prior three fiscal years:

(₹ in lakhs)

S. No.	Particulars	Fiscal 2026	% for Fiscal 2026	Fiscal 2025	% for Fiscal 2025	Fiscal 2024	% for Fiscal 2024
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S. No.	Particulars	Fiscal 2026	% for Fiscal 2026	Fiscal 2025	% for Fiscal 2025	Fiscal 2024	% for Fiscal 2024
1.	Domestic	14,703.49	99.56%	14535.24	99.47%	12949.98	99.01%
2.	Exports	65.57	0.44%	77.36	0.53%	129.47	0.99%
Total		14,769.06	100.00%	14612.60	100%	13079.45	100%

The details of revenue from various states in India in last three years are as follows:

Name of State & Union Territory	March 31, 2026		March 31, 2025		March 31, 2024	
	Total Revenue	% of Total Domestic Sales	Total Revenue	% of Total Domestic Sales	Total Revenue	% of Total Domestic Sales
Tamil Nadu	4,805.55	32.54%	4,183.72	28.63%	3,597.22	27.50%
Haryana	2,400.13	16.25%	2,825.63	19.34%	2,744.23	20.98%
Maharashtra	1,918.63	12.99%	1,833.63	12.55%	1,652.66	12.64%
Karnataka	948.01	6.42%	839.42	5.74%	732.83	5.60%
Gujarat	790.65	5.35%	1,075.56	7.36%	520.57	3.98%
Rajasthan	602.65	4.08%	598.39	4.10%	633.53	4.84%
Kerala	658.54	4.46%	573.98	3.93%	546.25	4.18%
Andhra Pradesh	279.79	1.89%	327.42	2.24%	379.95	2.90%
Telangana	422.72	2.86%	443.53	3.04%	454.05	3.47%
Uttar Pradesh	497.04	3.37%	562.83	3.85%	467.67	3.58%
Jharkhand	114.63	0.78%	196.53	1.34%	204.24	1.56%
Punjab	211.87	1.43%	145.17	0.99%	163.38	1.25%
Uttarakhand	179.99	1.22%	157.63	1.08%	132.90	1.02%
West Bengal	62.18	0.42%	54.15	0.37%	57.73	0.44%
Bihar	115.42	0.78%	100.19	0.69%	81.65	0.62%
Madhya Pradesh	76.86	0.52%	54.19	0.37%	69.94	0.53%
Chhattisgarh	18.10	0.12%	13.53	0.09%	14.60	0.11%
Odisha	47.70	0.32%	30.46	0.21%	28.19	0.22%
Goa	45.14	0.31%	33.31	0.23%	27.62	0.21%
Himachal Pradesh	2.89	0.02%	4.69	0.03%	8.54	0.07%
Assam	9.62	0.07%	1.49	0.01%	1.40	0.01%
Nagaland	-	-	0.28	0.00%	0.28	0.00%
Delhi (NCT)	192.84	1.31%	258.95	1.77%	275.56	2.11%
Chandigarh	282.41	1.91%	205.81	1.41%	141.07	1.08%
Jammu & Kashmir	12.02	0.08%	13.25	0.09%	13.95	0.11%
Puducherry	8.09	0.05%	1.52	0.01%	-	0.00%
Other Country	65.57	0.44%	77.36	0.53%	129.44	0.99%
Total	14,769.06	100.00%	14,612.600	100	13,079.45	100.00%

Key Performance Indicators:

(₹ in Lakhs except percentages and ratios)

Key Performance Indicator	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from Operations	14,769.06	14,612.60	13,079.45
Growth in Revenue from Operations (%)	1.07%	11.72%	3.13%
Total Income	14,834.45	14,718.32	13,154.07
EBITDA	1,907.96	1,502.66	1,162.50
EBITDA Margin (%)	12.86%	10.21%	8.84%
Net Profit for the Year/Period	1,275.86	998.16	743.14
PAT Margin (%)	8.64%	6.83%	5.68%
Return on Net Worth	20.71%	20.44%	19.12%
Return on Capital Employed	23.86%	24.64%	23.34%
Debt-Equity Ratio	0.21	0.16	0.17

1. Revenue from Operations: This represents the income generated by the Company from its core operating operation. This gives information regarding the scale of operations. Other Income is the income generated by the Company from its non-core operations.

2. EBITDA means Earnings before interest, taxes, depreciation and amortization expense, which has been arrived at by obtaining the profit before tax/ (loss) for the year / period and adding back interest cost, depreciation, and amortization expense.

3. EBITDA margin is calculated as EBITDA as a percentage of Total Income.

4. Profit for the year/period represents the restated profits of the Company after deducting all expenses.

5. PAT Margin (%) is calculated as Profit for the year/period as a percentage of Revenue from Operations.

6. Return on Net Worth is calculated as Net Profit after tax, as restated for the year/ period divided by Net Worth at the end of respective period/ year.

7. Return on capital employed calculated as Earnings before interest and taxes divided by capital employed as at the end of respective period/year.

8. Debt- equity ratio is calculated by dividing total debt by total equity. Total debt represents long-term and short-term borrowings. Total equity is the sum of share capital and reserves & surplus.

Revenue Bifurcation for B2B and B2C:

(Rs. In Lakhs)

Particulars	For the Year ended March 2026		For the Year ended March 2025		For the Year ended March 2024	
	Amount	%	Amount	%	Amount	%
B2B	14,762.77	99.96%	14,605.06	99.95%	13,074.82	99.96%
B2C	6.29	0.04%	7.54	0.05%	4.63	0.04%
Grand Total	14,769.06	100.00%	14,612.60	100.00%	13,079.45	100.00%

Revenue Bifurcation for Offline and Online:

(Rs. In Lakhs)

Particulars	For the Year ended March 2026		For the Year ended March 2025		For the Year ended March 2024	
	Amount	%	Amount	%	Amount	%
Offline	14,768.88	99.99%	14,609.31	99.98%	13,076.02	99.97%
Online	0.18	0.001%	3.29	0.02%	3.43	0.03%
Grand Total	14,769.06	100.00%	14,612.60	100.00%	13,079.45	100.00%

The following table sets out the details of customer revenue concentration for the Fiscal 2026, Fiscal 2025 and Fiscal 2024:

(₹ in lakhs)

Concentrated Customers	Fiscal 2026		Fiscal 2025		Fiscal 2024	
	Amount	In % of Revenue from Operation	Amount	In % of Revenue from Operation	Amount	In % of Revenue from Operation
Top 1 customer	1,949.25	13.20%	1310.26	8.97%	1,476.43	11.29%

Top 3 customers	4,499.91	30.47%	3469.92	23.75%	3,363.35	25.71%
Top 5 customers	5,978.53	40.48%	4746.15	32.48%	4,232.77	32.36%
Top 10 customers	8,209.92	55.59%	6784.9	46.43%	5,744.18	43.92%

Intellectual Property, if any: For details of intellectual Property, please refer to chapter titled “**Government And Other Approvals**” beginning on page 195 of the Red Herring Prospectus.

Market Share: Not ascertainable

Registered Office: Plot No.45, Shanthinikethan Colony, Mahendra Hills, East Marredpally, Secunderabad, Telangana, India, 500026

Manufacturing plant:

Factory Unit-I: Survey No 280 P and 281 P, Plot. No S-36, SIPCOT Industrial Park, Vengadu Village, Sriperumbudur TK, Pillaipakkam, Tamil Nadu – 602105

Factory Unit-II: Unit II - Ground Floor, Plot No.32, Sector 5, IMT Manesar, Gurgaon, Haryana-122052

Employee Strength: As on March 31, 2026 our company has employed 121 permanent full-time employees including managerial personnel and had engaged 198 contract laborers.

BOARD OF DIRECTORS

Sr. No.	Name	Designation (Independent / Whole time / Executive/)	Experience & Educational Qualification	Other Directorships
1	Sudeep Mehta	Chairman & Managing Director	Qualification - Bachelor’s Degree in Commerce from Osmania University, Hyderabad and Master's degree in Business Administration from University of Poona. Experience- He has over 3 decades of experience in the field of Automotive OEM Sector.	Companies: Autokrom India Private Limited
2	Smriti Mehta	Whole Time Director	Qualification- Bachelor’s Degree in Arts from Maharshi Dayanand Saraswati University, Ajmer. She holds Degree of Interior Designer from South Delhi Polytechnic for Women Experience- She has over 17 years of extensive experience in the field of Human Resources, with strong expertise in managing HR functions, employee relations, and organizational development.	Companies: - Autokrom India Private Limited - Lodha Corporation Limited
3	Ramnik Chhabra	Non-Executive Independent Director	Qualification- He holds a Bachelor’s Degree in Science from University of Delhi and Master's degree in Business Administration from University of Pune. Experience- He has over 16 years of extensive experience in the financial services industry, particularly in the field of marketing and business development.	Nil

4	Vinay Kumar Piparsania	Non-Executive Independent Director	Qualification- He holds a Degree in Bachelor of Technology in Mechanical Engineering from Indian Institute of Technology (IIT), Delhi and Master of Business Administration from Tulane University, New Orleans, Louisiana, United States. Experience- He has 30 years of experience in the automotive and mobility sector, with leadership roles in marketing, strategic planning, business operations, and executive management, along with strategic advisory and management consulting	Companies: Ask Automotive Limited
5	Vijay S Bapna	Non-Executive Independent Director	Qualification- He is a Qualified Chartered Accountant and a Fellow member of the Institute of Chartered Accountants of India. He holds Master of Commerce from University of Udaipur. Experience- He has over 20 years of rich experience in the Steel, Petrochemical, and Manufacturing Industries.	Companies: - Lagnam Spintex Limited - MMP Industries Limited - Usha Martin Limited

For further details in relation to our Board of Directors, see ***“Our Management”*** beginning on page 148 of the Red Herring Prospectus.

OBJECTS OF THE OFFER

This Offer includes a fresh Issue of upto 42,91,200 Equity Shares of face value of ₹10/- each and Offer for Sale of upto 9,96,000 Equity Shares of face value of ₹10/- each by the Selling Shareholders of our Company at an offer Price of ₹ [●] per Equity Share.

Offer for Sale: The Selling Shareholder will be entitled to the respective proportion of the proceeds of the Offer for Sale after deducting their portion of the Offer related expenses and relevant taxes thereon. Our Company will not receive any proceeds of the Offer for Sale by the Selling Shareholder. For further details of the Offer for Sale, see ***“Other Regulatory and Statutory Disclosures– Authority for the Offer”*** on page 200 of the RHP.

Fresh Issue:

(₹ In lakhs)

Sr. No.	Particulars	Total estimate cost	Amount to be financed from Net Proceeds			Estimated Net Proceeds Utilization	
			Funding from Bank	Internal accrual	Funding from IPO	FY 2026-27	FY 2027-28
1.	Funding of Capital Expenditure towards Construction of proposed manufacturing Unit I at Plot No-E-185, RIICO IND Area Karoli Teh Tapukara, Rajasthan	488.68	Nil	#957.00	Upto 488.68	Upto 488.68	-
2.	Funding of Capital Expenditure towards Construction of proposed manufacturing Unit II at Plot No. P 32 Street No. B, Sector 11, Model Economic Township, Village - Nimana, Tehsil Badli, District - Jhajjar, State Haryana.	1662.34	Nil	#1329.56	Upto 1662.34	Upto 1662.34	-
3.	Funding working capital Requirements of our Company	1200.00	Nil	Nil	Upto 1200.00	Upto 1200.00	
4.	General Corporate Purpose	[●]	-	-	[●]	[●]	[●]
	Total Net Proceeds	[●]	Nil	1265.37	[●]	[●]	[●]

#The amount deployed till date includes ₹957.00 lakh and ₹1329.56 utilised towards acquisition of land funding from internal accruals.

For further details, see “Objects of the Offer” on page 70 of the Red Herring Prospectus.

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: Nil

Name of monitoring agency – Care Ratings Limited

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.	Promoter and Promoter Group	1,42,49,100	96.73%
2.	Public	4,82,400	3.27%
	Total	1,47,31,500	100.00%

Number/amount of equity shares proposed to be sold by selling shareholders. – 9,96,000 Equity Share of Face value of ₹10/- each

RESTATED FINANCIAL STATEMENTS

(₹ In Lakhs except percentages and ratios)

Particular	For the year ended		
	31-Mar-26	31-Mar-25	31-Mar-24
Total income from operations (Net)	14,769.06	14,612.60	13,079.45
Net Profit/(Loss) before tax and extra ordinary items	1623.96	1343.79	1001.95
Net Profit / (Loss) after tax and extraordinary items	1,275.86	998.16	743.14
Equity Share Capital	1,473.15	210.45	210.45
Reserves and Surplus	4,688.35	4,675.19	3,677.03
Net worth	6,160.16	4,884.30	3,886.14
Basic/Diluted earnings per share (₹) (Before Extra-ordinary Items & After Bonus)	8.66	47.43	35.31
Basic/Diluted Earnings Per Share (₹) (After Extra ordinary Items & after Bonus)	8.66	6.78	5.04
Return on net worth (%)	20.71%	20.44%	19.12%
NAV per Equity Shares (Based on actual number of shares - Before considering Bonus issue of share) (₹)	41.83	232.15	184.72
NAV per Equity Shares (Based on Weighted number of shares - After considering Bonus Issue of Shares) (₹)	41.83	33.16	26.39

For further details, see “Restated Financial Statements” beginning on page 168 of the Red Herring Prospectus.

RISK FACTORS

The below mentioned risks are top 5 risk factors as per the RHP.

- Rising costs, supply disruptions, and import restrictions on essential raw materials may impact our expenses, timelines, and overall financial performance.
- Our Registered Office and Manufacturing unit from where we operate is not owned by us.
- Shifting of leased manufacturing facility and integration with proposed Manufacturing Unit II.
- We are significantly dependent on imports for our raw material procurement, which exposes us to risks arising from geopolitical developments, trade sanctions, international trade tensions, and foreign exchange fluctuations.
- We are subject to strict quality requirements and any failure by us or our suppliers to comply with quality standards may lead to cancellation of existing and future orders, product recalls, product liability, warranty claims and other disputes and claims.

For further details on “Risk Factors” please refer page 21 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved:

Nature of Cases	Number of outstanding cases	Amount Involved^
Litigation involving our Company		
Criminal proceeding against our Company	Nil	Nil
Criminal proceedings by our Company	1	Not Ascertainable
Material civil litigation against our Company	Nil	Nil
Material civil litigation by our Company	1	160.00
Actions by statutory or regulatory Authorities	Nil	Nil
Direct and indirect tax proceedings	10	17.66
Litigation involving our Directors (other than Promoters)		
Criminal proceedings against our Directors (other than Promoters)	Nil	Nil
Criminal proceedings by our Directors (other than Promoters)	Nil	Nil
Material civil litigation against our Director (other than Promoters)	Nil	Nil
Material civil litigation by our Director (other than Promoters)	Nil	Nil
Actions by statutory or regulatory authorities (other than Promoters)	Nil	Nil
Direct and indirect tax proceedings	Nil	Nil
Litigation involving our Promoters		
Criminal proceedings against our Promoters	Nil	Nil
Criminal proceedings by our Promoters	Nil	Nil
Material civil litigation against our Promoters	Nil	Nil
Material civil litigation by our Promoters	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	Nil	Nil
Litigation involving our Key Managerial Personnel and Senior Managerial (Other than Directors and Promoters)		
Criminal proceedings against our Key Managerial Personnel and Senior Managerial Personnel (Other than Directors and Promoter)	Nil	Nil
Criminal proceedings by our Key Managerial Personnel and Senior Managerial Personnel (Other than Directors and Promoter)	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	Nil	Nil

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

1. Criminal proceedings

First Information Report – 123/2025

On June 11, 2025, the Company, through its authorized representative, registered a First Information Report (FIR No. 123) at the Tukaramgate Police Station, Hyderabad, against Santhosh V Panse (“**Accused 1**”) and Vaibhavi Enterprises represented by its proprietor Vilasini Santosh Panse (“**Accused 2**”) under section 406, 409, 417, 420, 129(b) of Indian Penal Code and 156(3) of Bharatiya Nyaya Sanhita, 2023. The Company states Accused 1 was an employee of the Company and Accused 2 is proprietary concern of Accused 1’s wife. The Company alleges that Accused 1 and Accused 2 had sold products of the Company to the customers of the Company and booking profits in the name of Accused 2. The FIR is currently under active investigation by the jurisdictional police authorities. The matter is pending. The Company has also filed a Commercial Suit bearing number 63 of 2025 against Accused 1 and Accused 2 for recovery of Rs. 1,60,00,000.

2. Material civil proceedings

Sumax Engineering Limited vs. M/s Vaibhavi Enterprises and Ors. – COS/63/2025

Sumax Engineering Limited (“**Company**”) has filed a Commercial Suit bearing number 63 of 2025 (“**Suit**”) against M/s. Vaibhavi Enterprises (“**Respondent 1**”), Santosh V. Panse (“**Respondent 2**”), Vilasini Santosh Panse (“**Respondent 3**”), and KRB India (“**Respondent 4**”). The Company states that Respondent 2 was an employee of the Company and Respondent 1 is proprietary concern of Respondent 3 who is wife of Respondent 2. The Company further states that Respondent 2 had stolen the data of customers of the Company and sold products of the Company to its customers and sold products of the Company through Respondent 1. Upon gaining knowledge the Company filed a FIR bearing 123 of 2025 dated June 11, 2025, however, a settlement agreement was executed between Respondent 2, Respondent 3 and the Company dated August 16, 2025,

wherein, the Respondent 2 had agreed to pay a sum of Rs. 2,00,00,000 for loss suffered by the Company out of which the Respondents have paid Rs. 40,00,000 and agreed to not continue competitive business and use unauthorised information of the Company's clients. However, the Respondent 2 and Respondent 3 continued to breach terms of the settlement agreement and failed to make payment of balance of outstanding amount of Rs. 1,60,00,000. Therefore, the Company has filed the present Suit for recovery of Rs. 1,60,00,000. The Suit presently pending and the next date of hearing is August 20, 2026.

3. Tax proceedings

Particulars	Number of cases	Aggregate amount involved to the extent ascertainable (₹ in lakhs)^
Direct Tax	7*	7.00
Indirect Tax	3#	10.66
Total	10	17.66

[^]Rounded off to the closest decimal

^{*}Includes:

(1) Income tax outstanding demand amounting to ₹4,845 under section 250 of the IT Act, for AY 2017 and ₹2,04,519 under section 250 of the IT Act, for AY 2017; and

(2) TDS Traces demand amounting to ₹15,850 for FY 2025-26, ₹6,620 for FY 2024-25, ₹3,58,040 for FY 2010-11, ₹1,06,480 for FY 2008-09, and ₹3,610 for FY 2007-08.

[#]Includes:

(1) GST order amounting to ₹20,000 bearing demand ID number ZD361223055296F dated December 28, 2023 for tax period July 2018 – March 2019 for Telangana;

(2) GST order amounting to ₹20,000 bearing demand ID number ZD360424014709C dated April 10, 2024 for tax period April 2018 – March 2019 for Telangana; and

(3) GST order amounting to ₹10,26,825 bearing demand ID number ZD331225358652F dated December 23, 2025 for tax period April 2021 – March 2022 for Haryana.

B. 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

C. Brief details of outstanding criminal proceedings against Promoters – Nil

For further details on “*Outstanding Litigations and Material Developments*” please refer page 191 of the Red Herring Prospectus.

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

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 1956, 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, 1956, the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Red Herring Prospectus are true and correct.

DECLARATION BY THE SELLING SHAREHOLDERS

The Selling Shareholder hereby certify that all statements and undertakings made or confirmed by it in the Red Herring Prospectus in relation to itself as a Selling Shareholder and its portion of the Offered Shares, are true and correct. Each of the Selling Shareholder assume no responsibility for any other statements, disclosures and undertakings, including, any of the statements, disclosures and undertakings, made or confirmed by or relating to the Company or any other Selling Shareholder or any other person(s) in the Red Herring Prospectus.