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Abridged Prospectus)

This is an abridged prospectus containing salient features of the Red Herring Prospectus of Amba Auto Sales and Services Limited (the “Company”) dated April 21, 2026 filed with the Registrar of Companies, Mumbai (the “RHP” or “Red Herring Prospectus”). You are encouraged to read greater details available in the RHP (Download link: at <https://ambaauto.com/>. Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP. This abridged prospectus is not for distribution outside India.

THIS ABRIDGED PROSPECTUS CONSISTS OF EIGHT PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



AMBA AUTO SALES AND SERVICES LIMITED

Corporate Identification Number: U47594KA2005PLC035690, Date of Incorporation: February 24, 2005

Registered Office	Contact Person	Telephone and Email	Website
Sy. No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068	Mr. Chetan Kumar Hiratal Solanki Company Secretary and Compliance Officer	Email: cs@ambabajaj.com Tel.: +91-9900367421	www.ambaauto.com

PROMOTERS OF OUR COMPANY

MR. PRADEEP KUMAR LOHIA, MR. RAKESH KUMAR LOHIA AND MR. VIKASH KUMAR LOHIA

DETAILS OF THE ISSUE TO THE PUBLIC

Type of Issue	Fresh Issue Size (By no. of shares or by amount in Rs.)	OFS Size (by no. of shares or by amount in Rs.)	Total Issue Size (By no. of shares or by amount in Rs.)	Issue Under 229 (2)	Share Reservation			
					QIB	NII	Individual Investors	Market Maker
Fresh Issue	Up to 48,24,000* Equity Shares of the face value of Rs. 10/- each aggregating to Rs. [●] Lakhs.	NA	Up to 48,24,000* Equity Shares aggregating to Rs. [●] Lakhs.	The Issue is being made in terms of Regulations 229(2) of the SEBI ICDR Regulations read with SEBI ICDR (Amendment) Regulation, 2025	Not more than 4,64,000 Equity Shares of face value of Rs.10/- each	Not Less than 22,86,000 Equity Shares of face value of Rs.10/- each	Not Less than 18,32,000 Equity Shares of face value of Rs.10/- each	Upto 2,42,000 Equity Shares of face value of Rs.10/- each

*Subject to finalization of the Basis of Allotment

These equity shares are proposed to be listed on NSE Emerge (i.e. Emerge Platform of National Stock Exchange Limited).

OFS: Offer for Sale.

Price Band, Minimum Bid Lot & Indicative Timelines

Price Band*	Rs.130.00 to Rs.135.00 Per Equity Share of Face Value of Rs.10.00 Each
Minimum Bid Lot Size	2 lots in multiples of 1000 Equity Shares
Bid/Offer Opens On	Monday, April 27, 2026
Bid/Offer Closes On	Wednesday, April 29, 2026
Finalisation of Basis of Allotment	On or before Thursday, April 30, 2026
Initiation of Refunds	On or before Monday, May 04, 2026
Credit of Equity Shares to Demat accounts of Allottees	On or before Monday, May 04, 2026

Commencement of trading of Equity Shares	On or before Tuesday, May 05, 2026
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*For details of Price Band and Basis for Issue Price, please refer to price band advertisement and page 149 of RHP.

Details of WACA of all shares transacted over the trailing eighteen months from the date of RHP.

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper end of the Price Band (₹ 135.00 is "X" times the weighted Average cost of Acquisition*)	Range of acquisition price: Lowest Price – Highest Price (in Rs.)
Trailing 18 Month from the date of RHP			130-135

*WACA: Weighted Average Cost of Acquisition shall be calculated on a fully diluted basis for the trailing eighteen months from the date of RHP.

RISK IN RELATION TO THE FIRST OFFER

This being the first public Issue of Equity Shares of our Company, there has been no formal market for the Equity Shares of our Company. The face value of Equity Shares is Rs.10.00 each and the Issue Price is [●] times the face value of Equity Shares. The Issue Price determined and justified by our Company in consultation with the Book Running Lead Manager on the basis of the assessment of market demand for the Equity Shares by way of the book-built process, in accordance with the SEBI ICDR Regulations, and as stated in chapter titled "Basis for Issue Price" on page 149 of the Red Herring Prospectus, 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 active and/or sustained trading in the Equity Shares nor 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 entire 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 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 the section "Risk Factors" beginning on the page 29 of the Red Herring Prospectus.


LISTING

The Equity Shares, once issued through the Red Herring Prospectus, are proposed to be listed on the Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge"). Our Company has received "in-principle" approval letter dated February 5, 2026, from NSE (NSE EMERGE) for using its name in the Offer Document. For the purpose of this Offer, the Designated Stock Exchange will be the National Stock Exchange of India Limited ("NSE").

BOOK RUNNING LEAD MANAGER TO THE ISSUE

NAME AND LOGO	CONTACT PERSON	EMAIL AND TELEPHONE
 Teaming together to create value CAPITALSQUARE ADVISORS PRIVATE LIMITED	Mr. Viveka Singhal/ Mr. Sandesh Jha and Mr. Neel Bhadra	Email: mb@capitalsquare.in Tel: 022-6684 9999/022-6684 9946

REGISTRAR TO THE ISSUE

NAME AND LOGO	CONTACT PERSON	EMAIL AND TELEPHONE
BIGSHARE SERVICES PRIVATE LIMITED 	Mr. Vinayak Morbale	Email: ipo@bigshareonline.com Tel.: 022-62638200

BID/ISSUE PERIOD

BID/ISSUE OPENS ON: [●]*	BID/ISSUE CLOSURES ON: [●]**
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*Our Company in consultation with the BRLM may 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.

**The UPI mandate end time and date shall be at 5.00 p.m. on Bid/Issue Closing Day.

1. Summary of the primary business

- (a) Our Company operates as an authorized dealer of Bajaj Auto Limited ('Bajaj Auto') and LG Electronics India Limited ('LG Electronics') under the brand name Amba Bajaj and Amba LG Best Shop ("LG Best Shop"), respectively. We have a presence across the automotive retail value chain, including sales of new vehicles, after-sales service and repairs (including sales of spare parts, lubricants and accessories) and facilitation of the sales of third-party financial and insurance products. Additionally, in consumer electronics, we offer a diversified range of products including air conditioners, televisions, washing machines, refrigerators and small appliances.

(b) Business Overview - Products and Services

We classify our business operations under two areas of expertise i) Automobile business ii) Consumer Durable Electronics

i) Automobile business: In the automobile segment, the Company operates as an authorised dealer of Bajaj Auto Limited and has maintained this dealership since inception. Over the years, the Company has developed a strong and strategic relationship with Bajaj Auto, which has enabled it to expand its dealership portfolio having Bajaj Two-Wheeler, Chetak , Commercial Three Wheelers Vehicle, KTM, Commercial Four Wheelers Vehicle

ii) Consumer Durable Electronics: We offer the entire range of Consumer Durable Electronics including air conditioners, televisions, washing machines and refrigerators, water purifiers, air purifiers, dishwashers, microwave ovens and audio devices across all our outlets, thereby providing one-stop solution for all specialised needs of our customers

(c) Industries Served and Typical Customers

According to Organisation Internationale des Constructeurs d'Automobiles, global vehicle sales stood at ~95.31 million units in 2024 and are expected to exceed 100 million units by 2031 (CAGR ~0.70%). Despite short-term challenges, growth is supported by urbanization, infrastructure development, rising incomes, and fleet replacement demand. Emerging markets such as Asia-Pacific and Africa are likely to drive future expansion, along with a shift toward electric vehicles, digital technologies, and enhanced safety standards.

The global consumer electronics market was valued at USD 1,104.45 billion in 2024 and is projected to reach USD 1,704.57 billion by 2033 (CAGR ~4.94%). Growth is driven by increasing disposable incomes, technological advancements, and rising adoption of smart and connected devices, especially in emerging economies, The Company primarily operates in a B2B segment.

For further details, refer to the chapter titled "Our Industry" on page 162

(d) Segment Reporting and Revenue Contribution

Our Company operates as an authorised dealer of Bajaj Auto Limited ('Bajaj Auto') and LG Electronics India Limited ('LG Electronics') under the brand name Amba Bajaj and Amba LG Best Shop ("LG Best Shop"), respectively.

For further details, please see "*Restated Financial Information – Note: 2 – Segment reporting*" on page 293

(e) Key Geographies

We have established our market presence in Bengaluru, Karnataka with more than two decades of experience having commenced our business operations as a proprietary concern by setting up our first dealership for two wheelers sales and service.

(f) Revenue Concentration Among Top 5 (Five) Customers

Not Applicable- Since the Company operates under a B2C (Business-to-Consumer) model, its revenue is generated from a large base of individual retail customers rather than a limited number of key clients. Accordingly, there is no significant concentration of revenue attributable to any specific top 5 consumers, and therefore, a bifurcation of revenue top customers is not maintained.

(g) Key Facilities

As on December 31, 2025, we operate from 28 showrooms and services centers and a godown on lease rental model as we focus to secure retail spaces which are strategically located and easily accessible to customers .Our presence in Bengaluru, Karnataka can be determined by the following table

Particulars	Showroom and Service station	Sales Showrooms	Service Station	Godown	Total
Two Wheelers					
Bajaj Motor Cycle	4	2	2	1	9

KTM and Husqvarna	3	1	1	-	5
Chetak (Electric)	2	1	1	-	4
Three Wheelers	1	3	4	-	8
LG Best Shop	-	3	-	-	3
Total	10	10	8	1	29

2. Business Strengths and Strategies

Strengths

The Company's key strengths include its strategically located logistics and warehousing facilities, which enable efficient distribution and timely delivery of products. It is supported by an experienced Promoters and Management Team with deep industry knowledge and execution capabilities. The Company also benefits from diversification across products and services, reducing business risk and enhancing revenue stability. Further, its long-standing relationships with Original Equipment Manufacturers (OEMs) ensure consistent supply, quality assurance, and sustained business growth.

Strategies

The Company leverages a strong website and digital presence to enhance visibility and customer engagement, complemented by offline marketing and on-ground initiatives to build brand awareness at the grassroots level. Its Meta marketing and digital advertising strategies enable targeted outreach to the right audience segments, improving conversion efficiency. Additionally, the Company places significant emphasis on customer feedback and complaint resolution mechanisms, ensuring continuous improvement in service quality and fostering long-term customer relationships.

For further information, see “**Our Business**” beginning on page 211 of the Red Herring Prospectus

3. Summary of the Industry (Source: Infomerics Report)

Global automobile sales stood at ~95.31 million units in 2024 and are projected to cross 100 million units by 2031, growing at a modest CAGR of 0.70%. Despite short-term challenges, growth is supported by urbanization, infrastructure development, rising incomes, and vehicle replacement demand, with emerging markets in Asia-Pacific and Africa expected to drive future volumes. The industry is also undergoing a structural shift towards electric vehicles, digital technologies, and enhanced safety standards. The global consumer electronics market, valued at USD 1,104.45 billion in 2024, is expected to reach USD 1,704.57 billion by 2033, growing at a CAGR of 4.94%, driven by higher disposable incomes, technological advancements, and increasing adoption of smart and connected devices, particularly in emerging economies.

For more details, please refer to the chapter titled “**Our Industry**” beginning on page 161 of Red Herring Prospectus.

4. Promoters

The Promoters of our Company are Mr. Pradeep Kumar Lohia, Mr. Rakesh Kumar Lohia and Mr. Vikash Kumar Lohia.

Mr. Pradeep Kumar Lohia, aged 76 is the Promoter, Chairman and Executive Director of the Company. He is the Founder of the Company. He has been associated with the Company and has been designated as Chairman since inception. He is a non-metric and has over 20 years of experience in the Automobile Industries specializing in maintaining the client relationship and involved in strategic tie ups, retails operations and dealership Compliance with OEMs. He is associated with Amba Garments Private Limited and Radhe Krishna Clothings Private Limited as a Director.

Mr. Rakesh Kumar Lohia, aged 51 is the Promoter and Managing Director of the Company. Mr. Lohia is a Commerce Graduate from Baba Saheb Bhimrao Ambedkar Bihar University and has over 20 years of experience. He has been associated with the Company since inception and is actively involved in the business operations of the Company and contributes significantly in developing the business strategies and driving the sales growth of the Company. He was appointed as a Managing Director of the Company with effect from July 01, 2025. He is associated with Amba Garments Private Limited and Radhe Krishna Clothings Private Limited as a Director. Mr. Rakesh Kumar Lohia has been involved in the overall management of the Company. During his tenure, the Company has recorded growth in revenue from operations and profitability over the last three financial years. In the organization, he overlooks the sales and marketing.

Mr. Vikash Kumar Lohia, aged 45 is the Promoter, Executive Director and Chief Financial Officer of the Company. He completed his graduation in B.Com (H) in 2001 from Baba Saheb Bhimrao Ambedkar Bihar University. He brings an experience of over 2 decades in accounting, financial advisory and financial planning. He was appointed as an Executive Director with effect from February 24, 2005. Further, he has also been appointed as Chief Financial Officer of the company with effect from July 01, 2025. He is associated with Amba Garments Private Limited and Radhe Krishna Clothings Private

Limited as a Director. Since inception, Mr. Lohia undertook the responsibility of the finance function leveraging his expertise to achieve operational efficiencies.

For further information, see “*Our management*” beginning on page 263 of the Red Herring Prospectus.

5. Objects of the Issue

The objects of the Issue are to:

- Funding capital expenditure for setting up new showrooms and renovating existing ones;
- To meet the working capital requirements of the Company
- General Corporate Purposes.

For further information, see “*Objects of the Issue*” beginning on page 117.

6. Pre-Issue and Post-Issue shareholding of our Promoters, members of the Promoter Group and top 10 Share- holders

The aggregate shareholding of each of the Promoters, members of our Promoter Group and top 10 Shareholders (other than our Promoters and members of our Promoter Group) is set out below:

Sr. No.	Pre-Issue shareholding as at the date of RHP ⁽¹⁾			Post-Issue shareholding as at Allotment ⁽³⁾			
	Shareholders	Number of Equity Shares ⁽²⁾	Share holding (in %)(2)	At the lower end of the price band (₹[●])		At the upper end of the price band (₹[●])	
				Number of Equity Shares ⁽¹⁾	Share holding (in %)(2)	Number of Equity Shares ⁽²⁾	Share holding (in %)(2)
A. Promoters							
1.	Mr.Rakesh Kumar Lohia	44,96,400	33.31%	[●]	[●]	[●]	[●]
2.	Mr. Vikash Kumar Lohia	44,96,400	33.31%	[●]	[●]	[●]	[●]
3.	Mr. Pradeep Kumar Lohia	40,50,000	30.00%	[●]	[●]	[●]	[●]
	Sub Total (A)	1,30,42,800	96.62%	[●]	[●]	[●]	[●]
B. Promoter Group							
1.	Mrs.Rachna Lohia	1,800	0.01%	[●]	[●]	[●]	[●]
2.	Mrs.Shilpy Lohia	1,800	0.01%	[●]	[●]	[●]	[●]
3.	Mr.Harsh Kumar Lohia	1,800	0.01%	[●]	[●]	[●]	[●]
4.	Ms.Sakshi Lohia	1,800	0.01%	[●]	[●]	[●]	[●]
	Sub Total (B)	7200	0.04%	[●]	[●]	[●]	[●]
C. Additional Top 10 Shareholders							
1.	Mr. Prakash Kumar Lohia	4,50,000	3.33%	[●]	[●]	[●]	[●]
	Sub Total (C)	4,50,000	3.33%	[●]	[●]	[●]	[●]
	Total (A+B+C)	1,35,00,000	100.00	[●]	[●]	[●]	[●]

Notes:

1) Includes all options that have been exercised until date of prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisements until date of prospectus.

2) Based on the Issue price of ₹[●] and subject to finalization of the basis of allotment.

7. Summary of Restated Financial Information

The following details of selected financial information are derived from the Restated Financial Information as at and for the nine-month period ended December 31, 2025, and as at and for the Financial Years ended March 31, 2025, March 31, 2024, and March 31, 2023:

(₹ in lakhs, except percentages and ratios)

Particulars	Nine month period ended December 31, 2025	Fiscal 25	Fiscal 24	Fiscal 23
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Equity share capital	1,350.00	75.00	75.00	75.00
Net worth	2,689.68	1,514.24	736.64	447.97
Revenue from operations	20,374.02	24,236.65	21,122.82	11,295.45
EBITDA ⁽¹⁾	2,234.39	1,747.93	840.78	445.05
Profit after Tax	1,210.89	777.60	288.67	63.83
Basic Earnings per Equity Share*	8.97	5.86	2.14	0.47
Return on Equity ⁽²⁾ (%)*	57.61	69.09	48.74	15.04
Net Asset Value per Equity Share (in ₹)	19.92	11.22	5.46	3.32
Total Borrowings	5,741.79	5,522.46	3,721.15	2,712.99
Net cash generated from operating activities	619.25	-692.60	-283.34	-23.92
Net cash generated from / (used in) investing activities	-227.35	-469.56	-250.45	-61.36
Net cash generated from / (used in) financing activities	-280.97	1,227.42	628.37	-10.69

*Not annualised for the nine month periods ended December 31, 2025

1. EBITDA has been calculated as a sum of profit before tax, finance costs and depreciation and amortization less other income.
2. Return on equity is calculated as net profit after tax, as restated 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 two. For calculating average net worth for fiscal year 2023, closing net worth of fiscal year 2023 as per restated financial statements and closing net worth of fiscal year 2022 as per audited financial statements has been considered.
3. Net Asset value per equity share is calculated by dividing restated net worth at the end of the period/year by number of equity shares outstanding at the end of the period/year.

For further details, see “*Management’s Discussion and Analysis of Financial Condition and Results of Operations*”, “*Basis for Issue Price*” and “*Restated Financial Information*” beginning on pages 299, 149 and 293, respectively.

8. Summary of Key Performance Indicators

Details of our KPIs at and for the nine-month period ended December 31, 2025 and for the Financial Years ended March 31, 2025, March 31, 2024 and March 31, 2023 are set out below:

(₹ in lakhs, except percentages and ratios)

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Revenue from Operations (Rs. in Lakhs)	20374.02	24236.65	21122.82	11295.45
Growth in Revenue from Operations (%)*	-	14.74	87.00	71.72
EBITDA (Rs. in Lakhs)	2234.39	1747.93	840.78	445.05
EBITDA Margin (%)	10.97	7.21	3.98	3.94
Profit After Tax (Rs. in Lakhs)	1210.89	777.60	288.67	63.83
PAT Margin (%)	5.94	3.21	1.37	0.57
EBIT (Rs. in Lakhs)	2103.78	1616.10	782.45	391.26
EBIT Margin (%)	10.33	6.67	3.70	3.46
ROAE (%)	57.61**	69.09	48.74	15.04
ROCE (%)	26.82**	24.31	18.14	12.47
Net Worth	2689.68	1514.24	736.64	447.97
Net Cash Flow from Operating Activities (Rs. in Lakhs)	619.25	(692.60)	(283.34)	(23.92)

*As the period ending on December 31, 2025 is not comparable to Financial Year ended March 31, 2025, growth from revenue from operations is not ascertainable

**Not Annualized

For definitions of the above KPIs, see “*Definitions and Abbreviations – Definitions of Key Performance Indicators*” on page 10. Further, or comparison with the listed peer(s) and more detailed disclosure on such KPIs, see “*Basis for Issue Price - Comparison of our KPIs with listed industry peers*” on page 149.

9. Risk Factor

The following are the top 10 internal risk factors as disclosed in the RHP:

1. *Our success depends on the value, perception, marketing and overall competitiveness of our OEMs in India. Any damage to ours or our OEMs' brands or our failure to compete effectively in India could materially and adversely affect our business, results of operations and financial condition*
2. *Our high debt-equity ratio and dependence on working capital financing may adversely impact our financial flexibility and growth.*
3. *We have experienced negative cash flows in the past, and may experience negative cash flows in the future, which could adversely impact our operations and growth plans.*
4. *We are subject to the significant influence of, and restrictions imposed by our OEMs pursuant to the terms of our dealership agreements that may adversely impact our business, results of operations, financial condition and prospects, including our ability to expand into new territories*
5. *Our business operations are substantially concentrated in the state of Karnataka, primarily in Bengaluru, and any adverse developments in this region could have a material adverse effect on our business, results of operations, and financial condition.*
6. *The automotive industries are sensitive to changing economic conditions and various other factors. Any decline in demand in the products offered by the Company, their parts, accessories or related hardware by individuals or entities may adversely impact our business prospects and results of operations.*
7. *Increasing competition across automotive and electronic appliance dealerships, driven by online and offline marketing strategies, may adversely affect our profitability and growth*
8. *Dependence on OEM incentives, marketing programs, and brand perception may have adverse impact on our sales directly impacts our profit margins and adversely affects our financial conditions and results of operations.*
9. *Our Company is dependent on external suppliers for its product requirements. Any delay or failure on the part of the external suppliers to deliver products, may materially and adversely affect our business, profitability and reputation.*
10. *Our statutory auditor was unable to perform physical verification of inventory, resulting in a qualified audit report for FY 2023-24*

For further details of the risks applicable to us, see **“Risk Factors”** beginning on page 28. Investors are advised to read the risk factors carefully before making an investment decision in the Issue.

10. The details of Weighted average cost of acquisition of the shares for promoter preceding the date of the Red Herring Prospectus:

Sr. No.	Name of Promoter	Number of Equity Shares held as on date	Weighted average cost of acquisition (“WACA”) per Equity Share (in ₹)*	WACA per Equity Shares acquired in last one year*
1.	Mr. Pradeep Kumar Lohia	38,25,000	0	38,25,000
2.	Mr. Rakesh Kumar Lohia	42,46,600	0	42,46,600
3.	Mr. Vikash Kumar Lohia	42,46,600	0	42,46,600

**Only Bonus Shares were acquired by promoters in the last one year*

For details of shareholding of our Promoters, see **“Capital Structure – History of share capital build-up of our Promoters, Minimum Promoter’s Contribution and lock-in requirements”** on page 101.

11. Board of Directors and Key Managerial Personnel

The names and designations of members of the Board of Directors and Key Managerial Personnel are set forth below:

Sr. No.	Name	Designation
Board of Directors		
1.	Mr. Pradeep Kumar Lohia	Chairman & Executive Director
2.	Mr. Rakesh Kumar Lohia	Managing Director
3.	Mr. Vikash Kumar Lohia	Executive Director & Chief Financial Officer
4.	Ms. Raina Singh	Independent Director

5.	Ms. Mudra Sachin Kansal	Independent Director
6.	Ms. Neetu Jalan	Independent Director
Key Managerial Personnel		
1.	Mr. Pradeep Kumar Lohia	Chairman and Executive Director
2.	Mr. Rakesh Kumar Lohia	Promoter and Managing Director
3.	Mr. Vikash Kumar Lohia	Executive Director and Chief Financial Officer
4.	Mr. Chetan Kumar Hiralal Solanki	Company Secretary & Compliance Officer

For further details, see “*Our Management*” beginning on page 228 of the Red Herring Prospectus.

12. Auditor Qualifications

The Statutory Auditors of our Company have not expressed any qualification, reservation, adverse remark on restated financial statement, matter of emphasis, or other observation on our financial statements for the periods covered in the Red Herring Prospectus.

13. Summary table of outstanding litigations

A summary of outstanding litigation proceedings involving our Company, Promoters, Directors, Key Managerial Personnel and members of Senior Management, as on the date of the Red Herring Prospectus in terms of the SEBI ICDR Regulations is provided below:

- A. A summary of outstanding litigation proceedings involving our Company, our Promoters, our Directors, KMPs and SMPs as on the date of this Red Herring Prospectus is provided below:

Name of Entity	No of Criminal Proceedings	No of Tax proceedings	No of Statutory/ Regulatory proceedings	No of Disciplinary actions by the SEBI or stock Exchanges against us Promoters	No of Material civil litigation	Total No of Aggregate amount involved (to the extent ascertainable)
Company						
By our Company	Nil	Nil	Nil	Nil	Nil	Nil
Against our Company	Nil	08	Nil	Nil	2	18.60
Promoters						
By our Promoters	Nil	Nil	Nil	Nil	1*	7.16
Against our Promoters	Nil	2	Nil	Nil	1*	2.33
Director (other than Promoters)						
by our Directors	Nil	Nil	Nil	Nil	Nil	Nil
against our Directors	Nil	Nil	Nil	Nil	Nil	Nil
Key Managerial Personnel and Senior Managerial Personnel of our Company (other than Promoters and Directors)						
By our Key Managerial Personnel/Seni or Management Personnel	Nil	Nil	Nil	Nil	Nil	Nil
Against our Key Managerial Personnel/	Nil	Nil	Nil	Nil	Nil	Nil

Senior Management Personnel						
Group Companies						
By our Group Entities	Nil	Nil	Nil	Nil	Nil	Nil
Against our Group Entities	Nil	Nil	Nil	Nil	Nil	Nil
Notes:						
* The concerned cases arise from the same underlying matter and are currently subject to cross-appeals filed by the respective parties. Accordingly, the potential financial exposure will depend on the outcome of such appeals and would be limited to either side, and not cumulative in nature						

***Note:** The amount mentioned above may be subject to additional interest, rates or Penalties being levied by the concerned authorities for delay in making payment or otherwise.*

*For further details, please refer chapter titled “**Outstanding Litigations and Material Developments**” beginning from page 315. Further, in addition to that, there could be other litigations & claims filed against the Company, Directors, Promoters, Group Entities and Key Managerial Personnel of the Company, which the Company may not be aware of as on the date of this Red Herring Prospectus .*

The Equity Shares have not been and will not be registered under the U.S. Securities Act or any state securities laws in the United States, and, unless so registered, may not be offered or sold within the United States or to, or for the account or benefit of, U.S. Persons, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws in the United States. Our Company has not registered and does not intend to register under the U.S. Investment Company Act in reliance on Section 3(c)(7) of the U.S. Investment Company Act, and investors will not be entitled to the benefits of the U.S. Investment Company Act. Accordingly, the Equity Shares are only being offered and sold (i) to persons in the United States or to or for the account or benefit of, U.S. Persons, in each case to investors that are both “qualified institutional buyers” (as defined in Rule 144A under the U.S. Securities Act and referred to in the Red Herring Prospectus as “U.S. QIBs” and, for the avoidance of doubt, the term U.S. QIBs does not refer to a category of institutional investor defined under applicable Indian regulations and referred to in the Red Herring Prospectus as “QIBs”) and “qualified purchasers” (as defined under the U.S. Investment Company Act and referred to in the Red Herring Prospectus as “QPs”) in transactions exempt from or not subject to the registration requirements of the U.S. Securities Act and in reliance on Section 3(c)(7) of the U.S. Investment Company Act; or (ii) outside the United States to investors that are not U.S. Persons nor persons acquiring for the account or benefit of U.S. Persons in “off-shore transactions” as defined in, and in reliance on, Regulation S under the U.S. Securities Act and the applicable laws of the jurisdiction where those offers and sales occur. The Equity Shares may not be re-offered, re-sold, pledged or otherwise transferred except in an “offshore transaction” as defined in, and in reliance on, Regulation S to a person outside the United States and not known by the transferor to be a U.S. Person by pre-arrangement or otherwise (such permitted transactions including, for the avoidance of doubt, a bona fide sale on the BSE or NSE).