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This is an abridged prospectus containing salient features of the red herring prospectus of Apsis AeroCom Limited (the “Company”) dated March 04, 2026 (the “RHP” or “Red Herring Prospectus”) filed with the Registrar of Companies, Bangalore. You are encouraged to read greater details available in the RHP, which is available at <https://apsisaerocom.com/>. Unless otherwise specified all capitalized terms used herein and not specifically defined shall bear the same meaning as ascribed to them in the RHP.

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

Please ensure that you have read the RHP, this Abridged Prospectus (“Abridged Prospectus”) and the General Information Document for investing in public issues (“GID”) undertaken through the Book Building Process before applying in the Issue (as defined below). The investors are advised to retain a copy of the RHP/ Abridged Prospectus for their future reference. You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the Stock Exchange (defined below), Syndicate Members (defined below), Registrar to the Issue, Registrar and Share Transfer Agents (“RTAs”), Collecting Depository Participants (“CDPs”), Registered Brokers, Bankers to the Issue, Investors’ Associations or Self Certified Syndicate Banks (“SCSBs”). You may also download the RHP from the website of National Stock Exchange of India Limited (“NSE”/“Stock Exchange”) at [www.nseindia.com](http://www.nseindia.com), the website of our Company at <https://apsisaerocom.com/> and website of Book Running Lead Manager at <https://www.oneviewadvisors.com/>



**APSIS AEROCOM LIMITED**

**Corporate Identification Number: U29309KA2022PLC164926**

Registered Office	Contact Person	Email and Telephone	Website
Plot No.392/1, 10 <sup>th</sup> Cross Road, IV, Phase Peenya Industrial Area, Bangalore, Karnataka, India - 560058	Mrs. Saloni Jayati (Company Secretary and Compliance Officer)	Email: <a href="mailto:cs@apsisaerocom.com">cs@apsisaerocom.com</a> Tel No: +91 80 49932834	<a href="https://apsisaerocom.com/">https://apsisaerocom.com/</a>

**Promoters of the Company**

**BASAVARAJU KANAKATTE SHIVAKUMAR, MIHIR KUMAR PRADHAN AND VINOD KUMAR MARIYAPPAN**

**Details of the Issue**

Type of Issue	Fresh Issue Size	Offer for Sale Size	Total Issue Size	Eligibility	Share Reservation			
					QIB	NII	II	Market Maker
Fresh Issue	Fresh Issue of up to 32,52,000 Equity Shares of face value of ₹ 10 each aggregating up to ₹ [●] Lakhs	Not Applicable	Aggregating up to ₹ [●] Lakhs	The Issue is being made pursuant to Regulation 229(2) of Chapter IX of SEBI ICDR Regulations 2018 as amended from time to time.	Not more than 15,39,600 Equity Shares of face value of ₹10/- each.	Not less than 4,64,400 Equity Shares of face value of ₹10/- each available for Allocation or Net Issue less allocation to QIB Bidders and Individual Bidders	Not less than 10,82,400 Equity Shares of face value of ₹10/- each available for allocation or Net Issue less Allocation to QIB Bidders and Non – Institutional Bidders.	Up to 1,65,600 Equity Shares of face value of ₹10/- each

**THESE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF NSE (“NSE EMERGE”)**

Price Band, Minimum Bid Lot & Indicative Timelines	
Price Band*	₹ 104/- to ₹ 110/- Per Equity Share of face value of ₹ 10/- each.
Minimum Bid Lot Size	2,400 Equity Shares and in multiples of 1,200 equity shares thereafter
Anchor Investor Bidding Date	Tuesday, March 10, 2026, (1)
Bid/Issue Open On	Wednesday, March 11, 2026
Bid/Issue Closes On	Friday, March 13, 2026 (2)
Finalisation of Basis of Allotment with the Designated Stock Exchange	On or about Monday, March 16, 2026
Initiation of Allotment / refunds/ unblocking of funds from ASBA Account or UPI ID linked bank account#	On or about Tuesday, March 17, 2026
Credit of Equity Shares to Demat accounts of Allottees	On or about Tuesday, March 17, 2026
Commencement of trading of Equity Shares on the Stock Exchange	On or about Wednesday, March 18, 2026

\*For details of price band and “Basis for Issue Price”, please refer to price band advertisement and page 118 of RHP, respectively.

- (1) Our Company, in consultation with the BRLM may 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/ Issue Opening Date in accordance with the SEBI ICDR Regulations.
- (2) Our Company, in consultation with the BRLM, may decide to close the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date, in accordance with the SEBI ICDR Regulations.

The weighted average cost of acquisition of all the Equity Shares transacted in the last one year, eighteen months and three years immediately preceding the date of the Red Herring Prospectus, is set forth below:

Period	Weighted Average Cost of Acquisition (WACA) (in ₹)	Cap price/ upper end of Price Band is 'X' times of the weighted average cost of acquisition	Range of acquisition price: Lowest Price – Highest Price (in ₹)
Last one year	Nil*	Nil	0-0
Last eighteen months	0.00354	31085	0-10
Last three years	0.00354	31085	0-10

Note: As certified by M/s YCRJ & Associates, Chartered Accountants the statutory auditors of our Company pursuant to their certificate dated March 04, 2026

\* No acquisition of shares for cash during last one year immediately preceding the date of the Red Herring Prospectus. The Company has issued 78,22,152 equity shares pursuant to bonus on August 21, 2025.

#### RISKS IN RELATION TO THE FIRST ISSUE

This being the first public Issue of the Equity Shares of our Company, there has been no formal market for Equity Shares. The face value of each Equity Share is ₹ 10/-. The Floor Price, Cap Price and Issue Price as determined 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 Building process, as stated under “Basis for Issue Price” beginning on page 118 of the RHP 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 frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

#### GENERAL RISK

Investments in equity and equity-related securities involve a degree of risk and Bidders should not invest any funds in the Issue unless they can afford to take the risk of losing their investment. Bidders are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, Bidders must rely on their own examination of the Issuer 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 38 of the Red Herring Prospectus and on page 09 of this Abridged Prospectus.

#### PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the Red Herring Prospectus from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stock brokers, underwriter, banker to the issue, investors’ associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this Issue, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM’s or download it from the website of the Stock Exchange i.e. [www.nseindia.com](http://www.nseindia.com) and the BRLM at [www.oneviewadvisors.com](http://www.oneviewadvisors.com)

#### PRICE INFORMATION OF BOOK RUNNING LEAD MANAGER

Sr. No.	Issuer Name	Issue size (₹ in Crore)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, [+/- % change in closing benchmark]- 30 <sup>th</sup> calendar days from listing	+/- % change in Price on closing price, [+/- % change in closing benchmark]- 90 <sup>th</sup> calendar days from listing	+/- % change in Price on closing price, [+/- % change in closing benchmark]- 180 <sup>th</sup> calendar days from listing
1.	C K K Retail Mart Limited	88.02	₹163.00 per Equity Share	February 06, 2026	163.00	-	-	-
2.	Mahamaya Lifesciences Limited	70.44	₹114 per Equity Share	November 18, 2025	116.00	52.76% [-0.13%]	65.70% [-1.29%]	-
3.	Astonea Labs Limited	37.67	₹135 per Equity Share	June 03, 2025	137.45	8.04% [3.31%]	29.48% [-1.15%]	11.11% [6.15%]
4.	Storage Technologies and Automation Limited	29.95	₹78 per Equity Share	May 08, 2024	148.20	62.95% [2.19%]	104.10% [7.20%]	96.15% [8.52%]
5.	Qualitek Labs Limited	19.64	₹100 per Equity Share	January 29, 2024	190.00	63.00% [1.60%]	59.00% [2.49%]	149.50% [13.05%]

Source: Price Information from [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com), Issue Information from respective Prospectus.

Name of BRLM and contact details (telephone and email id) of BRLM	<b>Oneview Corporate Advisors Private Limited</b> Address: The Summit Business Bay, 619 & 620, 6 <sup>th</sup> Floor, 266/1-172, Gundavali, Andheri Kurla Road, Andheri (East), Mumbai -400093 Tel No: +91- 22- 69010381 Email: <a href="mailto:mbd@oneviewadvisors.com">mbd@oneviewadvisors.com</a> Investor grievance e-mail: <a href="mailto:investorgrievance@oneviewadvisors.com">investorgrievance@oneviewadvisors.com</a> Website: <a href="https://www.oneviewadvisors.com/">https://www.oneviewadvisors.com/</a> Contact Person: Ms. Alka Mishra SEBI Registration No: INM000011930
Name of Market Maker and contact details (telephone and email id) of Market Maker	<b>Basan Equity Broking Limited</b> Address: 3-6-196/197, Unit No.204A, 2 <sup>nd</sup> Floor, Prime Plaza, Himayatnagar, Hyderabad, 500029, Telangana State Tel No.: 9246182803 E-Mail Id: <a href="mailto:compliance@basanonline.com">compliance@basanonline.com</a> Website: <a href="http://www.basanonline.com">www.basanonline.com</a> Contact Person: R Vinay Kumar SEBI Registration No.: INZ000197331 NSE Trading Member Code: 12964
Name of Syndicate Member	Basan Equity Broking Limited
Name of Registrar to the Issue and contact details (telephone and email id)	<b>Integrated Registry Management Services Private Limited</b> Address: No 30 Ramana Residencies, 4 <sup>th</sup> Cross Sampige Road, Malleswaram, Bengaluru - 560 003 Tel No.: 080-23460815/816/817/818 Email Id: <a href="mailto:smeipo@integratedindia.in">smeipo@integratedindia.in</a> Website: <a href="http://www.integratedregistry.in/">www.integratedregistry.in/</a> Investor Grievance Email: <a href="mailto:giri@integratedindia.in">giri@integratedindia.in</a> Contact Person: Mr. S Giridhar SEBI Registration Number: INR000000544
Name of Statutory Auditor	M/s YCRJ & Associates
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 <a href="http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>
Non-Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Issue to Non Syndicate Registered Brokers at the Non-Syndicate Broker Centers. For further details, see section titled “ <i>Issue Procedure</i> ” beginning on page 288 of the RHP
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)	<a href="http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>

#### PROMOTERS OF THE ISSUER COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1.	<b>Mr. Basavaraju Kanakatte Shivakumar</b>	Individual	<b>Educational Qualification:</b> He has completed two years of non-formal training in General Machinist at the Nettur Technical Training Foundation (NTTF) Technical Training Centre, Bangalore, Karnataka (June 2004 - May 2006) covering subject areas such as CNC machining and CNC programming etc., followed by 12-month Industrial Training at the same institute i.e. NTTF (May 2006 - May 2007). <b>Experience:</b> He began his career as a CNC Technician (June 01, 2007 till January 01, 2008) and later worked as CNC Programmer (January 04, 2008 - June 13, 2009) in a Bangalore based entity. He also manages his sole proprietorship firm under its trade name ‘Acuity Engineering’. He has over 17 years of experience in the areas such as CNC machining and CNC programming. He plays a pivotal role in steering the Company’s operations, overseeing business development and supervising the quality management system of the Company
2.	<b>Mr. Mihir Kumar Pradhan</b>	Individual	<b>Educational Qualification:</b> He holds a Diploma and a Post Diploma in Plastics Mould Technology from the Central Institute of Plastics Engineering & Technology, Guindy, Chennai, obtained in 1997 and 1998 respectively. <b>Experience:</b> He has worked as an Application Engineer in the Bangalore office of the entity (May 2002 –February 2022) and has around twenty (20) years of experience as an application engineer. He presides over all board and shareholder meetings, providing strategic leadership and guidance, oversees the purchasing department and leads the board of directors to ensure their effectiveness towards achieving the Company’s goals.

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
3.	Mr. Vinod Kumar Mariyappan	Individual	<p><b>Educational Qualification:</b> He holds a National Apprenticeship Certificate in the trade of 'Tool and Die Making (Press Tools &amp; Jigs &amp; Fixture)' after receiving apprenticeship training under the Apprentices Act, 1961 from NTTF (Nettur Technical Training Foundation) Industries Private Limited, Bangalore (August 2004 – August 2008) and has passed the trade test conducted by the National Council for Vocational Training in 2009 and has been certified in Tool and Die making by NTTF in June 2009</p> <p><b>Experience:</b> During the training period he was trained on CNC Machining. He has around 04 years of experience in tool and die making. He plays a key role in the production and engineering side of our Company.</p>

For further details in relation to our Promoters, see chapter titled "Our Promoters and Promoter Group" beginning on page 216 of the RHP.

## BUSINESS OVERVIEW AND STRATEGY

**Company Overview:** Our Company is engaged in the field of precision engineering, with primary focus on manufacture of components and allied services for the aerospace, defence and healthcare industries. Driven by modern manufacturing techniques, we provide engineering and precision machining services, offering end-to-end solutions ranging from design support to final product delivery. Our Company manufactures products based on specific customer requirements and preferences. Each product is customized in accordance with the individual specifications provided by customers and is manufactured pursuant to confirmed orders. Our Company supplies products directly to customers and does not sell its products through dealers, distributors, or other intermediaries.

Accordingly, our Company does not maintain a dealer or distributor network, and its sales are executed on a direct-to-customer basis.

**Product Offering:** Our product offering caters to a specific niche segment of the aerospace, defence and healthcare industries. These include machined parts compliment the complex systems deployed in the aerospace, defence and healthcare industry. These products are manufactured as per client supplied designs and requirements. For further details, please refer to the heading "Our Major Products" under chapter titled "Our Business" beginning on page 157 of the Red Herring Prospectus.

**Geographies Served:** **In India:** Karnataka, Telangana, Maharashtra and Kerala; **Internationally:** United States of America (USA), Spain, and Israel

### Key Performance Indicators:

(₹ in Lakhs except percentages)

Key Financial Performance	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Revenue from Operations <sup>(1)</sup>	1,365.11	2,049.06	1,686.69	1,037.00
EBITDA <sup>(2)</sup>	477.70	1,020.46	409.51	192.73
EBITDA Margin <sup>(3)</sup>	34.99%	49.80%	24.28%	18.59%
PAT <sup>(4)</sup>	312.28	663.76	255.43	102.52
PAT Margin <sup>(5)</sup>	22.88%	32.39%	15.14%	9.89%
EBIT	422.38	912.77	347.91	146.86
RoE (%) <sup>(6)</sup>	25.75%	91.60%	96.36%	73.13%
RoCE (%) <sup>(7)</sup>	25.62%	65.79%	64.04%	42.18%
Capital Employed <sup>(7)</sup>	1,648.68	1,387.42	543.27	348.18
Debt <sup>(8)</sup>	232.66	283.72	132.23	207.14

KPI disclosed above is certified by M/s YCRJ & Associates, Chartered Accountants, the statutory auditors of our Company pursuant to their certificate dated February 18, 2026.

Notes:

- (1) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements
- (2) EBITDA (inclusive of Other Income) is calculated as Profit before tax + Depreciation + Amortization + Interest Expenses
- (3) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from operations
- (4) 'PAT' is calculated as Profit after tax for the period/year.
- (5) 'PAT Margin' is calculated as PAT for the period/ year divided by Revenue from operations.
- (6) Return on Equity is calculated as Profit after Tax for the period/year divided by Average Shareholder's Equity
- (7) Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity plus total debts plus deferred tax liabilities (net) minus intangible assets.
- (8) Debt includes long term borrowings and short-term borrowings.

**Client Profile or Industries Served:** Our product offering caters to a specific niche segment of the aerospace, defence and healthcare industries and others.

**Intellectual Property, if any:** The details of the trademark applied in the name of our Company, in India, is setforth in the table below:

Sr. No.	Description	Class	Application/ Certificate Number	Date of Application	Status	Issuing Authority
1		07	6814687	January 21, 2025	Formalities Check Pass	Registrar of Trademarks

**Market Share:** Not ascertainable

**Manufacturing plant, if any:** Manufacturing Unit – I: Plot No. 392/1, 10<sup>th</sup> Cross Road, IV Phase, Peenya Industrial Area, Bangalore, Karnataka, 560058. The facility is divided into Shed 1 (eastern portion) and Shed 2 (western portion).

Manufacturing Unit – II\*: Plot No. 4-A-14 & 5-A-6, Hitech Defence and Aerospace Park, Sy. No. Parts of 104 & 12, Hoovinayakanahalli Village, Hobli Jala, North Yalahanka, Bengaluru Urban, Bengaluru, Karnataka – 562149

\*The operations at manufacturing unit - II will commence post the issue of our Company.

**Employee strength:** As of September 30, 2025, we had 105 employees.

For further details of the business and strategy, see chapter titled “Our Business” beginning on page 157 of the Red Herring Prospectus.

#### BOARD OF DIRECTORS

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1.	<b>Mr. Basavaraju Kanakatte Shivakumar</b>	Managing Director	He has completed two years of non-formal training in General Machinist at the Nettur Technical Training Foundation (NTTF) Technical Training Centre, Bangalore, Karnataka (June 2004 - May 2006) covering subject areas such as CNC machining and CNC programming etc., followed by 12-month Industrial Training at the same institute i.e. NTTF (May 2006 - May 2007). He began his career as a CNC Technician (June 01, 2007 till January 01, 2008) and later worked as CNC Programmer (January 04, 2008 - June 13, 2009) in a Bangalore based entity. He also manages his sole proprietorship firm under its trade name ‘Acuity Engineering’. He has over 17 years of experience in the areas such as CNC machining and CNC programming. He plays a pivotal role in steering the Company’s operations, overseeing business development and supervising the quality management system of the Company.	Nil
2.	<b>Vinod Kumar Mariyappan</b>	Whole Time Director	He holds a National Apprenticeship Certificate in the trade of ‘Tool and Die Making (Press Tools & Jigs & Fixture)’ after receiving apprenticeship training under the Apprentices Act, 1961 from NTTF (Nettur Technical Training Foundation) Industries Private Limited, Bangalore (August 2004 – August 2008) and has passed the trade test conducted by the National Council for Vocational Training in 2009 and has been certified in Tool and Die making by NTTF in June 2009, during this period he was trained on CNC Machining. He has around 04 years of experience in tool and die making. He plays a key role in the production and engineering side of our Company.	Nil
3.	<b>Mihir Kumar Pradhan</b>	Chairman and Executive Director	He holds a Diploma and a Post Diploma in Plastics Mould Technology from the Central Institute of Plastics Engineering & Technology, Guindy, Chennai, obtained in 1997 and 1998 respectively. He worked as an Application Engineer in the Bangalore office of the entity (May 2002 – February 2022) and has around twenty (20) years of experience as an application engineer. As Chairman & Director, he presides over all board and shareholder meetings, providing strategic leadership and guidance, oversees the purchasing department and leads the board of directors to ensure their effectiveness towards achieving our Company’s goals	Nil
4.	<b>Aniruddh Kumar</b>	Independent Director	He holds a Bachelor of Technology (Mechanical Engineering) from Govind Ballabh Pant Krishi Evam Praudyogik Vishwavidyalaya, Nainital, obtained in 1979, and a Master of Technology (M. Tech.) in Mechanical Engineering from Avadh University, Faizabad, in 1991. He is a Chartered Engineer and a member of the Institution of Engineers (India). He served in BEML Limited (April 2014 - October 2017), and was designated as Director (Rail & Metro) at the time of his resignation and has around 03 years of experience in the Railway department.	<b>Companies:</b> Stesalit Limited
5.	<b>Jayanthi Amarnath Bhagath</b>	Independent Director	She holds a Bachelor of Business Administration (Computer Applications) and a Master of Business Administration (E-Business), both from Annamalai University, completed in the year 2005 and 2008 respectively. She also holds a three-year Diploma in Civil Engineering 201 (D’SHP) from the Department of Technical Education, Government of Karnataka, earned in the year 1996. She worked with TATA Advanced Material Limited (May 2011 - February 2015) and was designated as General Manager at the time of her resignation. She is the founder and director of JBI Healthcare Private Limited, Bangalore, a company involved in the manufacturing of healthcare products. She also operates J.B. International, a sole proprietorship firm operating in the healthcare and aerospace sector. She has around 14 years of experience in aerospace industry and around 8 years of experience in healthcare industry. She brings with her experience in leading and scaling businesses across diverse industries, including aerospace and healthcare, which are relevant to the operations of the Company.	<b>Companies:</b> JBI Healthcare Private Limited

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
6.	<b>Dayananda Swamy Mallikarjunappa</b>	Independent Director	He holds a Bachelor's degree in Business Management from the Faculty of Commerce and Management Studies, Andhra University, Vishakhapatnam in 2008, and a Master's in Business Administration (MBA) from the Indian Institute of Management Research and Technology, Ahmedabad in 2013. He is currently associated with Indiqube Spaces Limited (formerly known as Innovent Spaces Private Limited), in the finance department, where he oversees financial matters. He has around 8 years of experience in the field of finance. He brings with him knowledge in financial statement preparation and financial reporting related activities.	Nil

For further details in relation to our Board of Directors, please refer chapter titled "Our Management" beginning on page 198 of the RHP.

#### OBJECTS OF THE ISSUE

##### Details of means of finance:

The fund requirements set out for the objects of the Issue are proposed to be met entirely from the Net Proceeds. In view of above, we confirm that, with respect to the Objects, our Company is in compliance with Regulation 230(1)(e) of the SEBI ICDR Regulations and we are not required to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance.

The Issue comprises of Fresh Issue of 32,52,000 equity shares of face value ₹10/- each.

##### Proposed Schedule of Implementation and Deployment of Funds:

The following table set forth the details of the schedule of the expected deployment of the Net Proceeds:

(₹ In lakhs)

Sr. No.	Purpose	Amount to be funded from the Net Proceeds	Estimated Utilisation of Net Proceeds	
			Financial Year 2025-26	Financial Year 2026-27
1.	Funding Capital Expenditure towards purchase of Machinery	2,702.01	605.08	2096.93
2.	General Corporate expenses purposes *	[●]	[●]	[●]
	<b>Total</b>	[●]	-	[●]
			-	

\*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 purpose shall not exceed 15% of the amount being raised by our Company or ₹10 crores whichever is lower.

For further details in relation to the Objects of the Issue, please refer chapter titled "Objects of the Issue" beginning on page 104 of the RHP.

**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.	Promoter and Promoter Group	87,99,921	100.00%
2.	Public	-	-
	<b>Total</b>	<b>87,99,921</b>	<b>100.00%</b>

#### RESTATED FINANCIALS STATEMENT

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the period ended September 30, 2025*	Fiscal 2025	Fiscal 2024	Fiscal 2023
Total income from operations (net)	1,370.43	2,056.74	1,687.74	1,041.28
Net Profit / (Loss) before tax and extraordinary items	417.35	893.68	342.04	137.60
Net Profit / (Loss) after tax and extraordinary items	312.28	663.76	255.43	102.52
Equity Share Capital	879.99	97.78	97.78	97.78
Reserves and Surplus	488.80	958.76	295.00	39.57
Net worth	1,368.79	1,056.54	392.78	137.35
Basic earnings per share (Post- Bonus) (in ₹)	3.55	7.54	2.90	1.17

Particulars	For the period ended September 30, 2025*	Fiscal 2025	Fiscal 2024	Fiscal 2023
Diluted earnings per share (Post- Bonus) (in ₹)	3.55	7.54	2.90	1.17
Return on net worth (%)	22.81%	62.82%	65.03%	74.64%
Net asset value per share (Post- Bonus) (in ₹)	15.55	12.01	4.46	1.56

\*Not annualized

For further details related to financial information of the Company, please refer to the chapter titled “Restated Financial Information” beginning on page 224 of the RHP.

#### INTERNAL RISK FACTORS

1. Dependence on a limited number of customers and suppliers may adversely affect our business and financial performance
2. Our business and profitability are substantially dependent on the availability and cost of our raw materials, and any disruption to the timely and adequate supply of raw materials, or volatility in the prices of raw materials may adversely impact our business, results of operations and financial condition.
3. Failure to adequately address customer grievances may result in revenue loss and reputational damage.
4. We have hypothecated our major machines in favour of lenders may adversely impact our business operations and financial condition.
5. A significant portion of our manufacturing operations and revenue is concentrated in the States of Karnataka and Telangana, exposing us to geographic concentration risks.
6. We require certain approvals and licenses in the ordinary course of business and the failure to successfully obtain/renew such registrations would adversely affect our operations, results of operations and financial condition.
7. We have had negative cash flows from Operating, investing and financing activities in the past in some of the recent years.
8. Our Statutory Auditors have included an Emphasis of Matter in their audit report for September 30, 2025, which may be viewed adversely by investors
9. The temporary omission of “defence” from our MoA while we continued servicing defence customers may invite regulatory or investor scrutiny regarding the scope of our authorised objects.
10. Dependence on Third-Party Job Workers for Certain Critical Manufacturing Processes

For further details on risk factors please refer chapter titled “Risk Factors” beginning on page no. 38 of the Red Herring Prospectus.

#### SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A summary of outstanding litigations proceedings involving our Company, Promoters, Directors, Key Managerial Personnel and Senior Management as on the date of the Red Herring Prospectus are as below: -

Particulars	Number of cases	Total amount involved (₹ in Lakhs)
<b>Against Our Company</b>		
Criminal proceedings	-	-
Action taken by statutory and regulatory authorities	-	-
Material civil litigation	-	-
Direct Tax	Nil	Nil
Indirect Tax	04	2.73
<b>Total</b>	<b>04</b>	<b>2.73</b>
<b>By our Company</b>		
Criminal cases	-	-
Material civil litigation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Against Our Promoters</b>		
Criminal proceedings	-	-
Action taken by statutory and regulatory authorities	-	-
Material civil litigation	-	-
Direct Tax	04	9.12
Indirect Tax	-	-
<b>Total</b>	<b>04</b>	<b>9.12</b>
<b>By our Promoters</b>		
Criminal cases	-	-
Material civil litigation	-	-

Particulars	Number of cases	Total amount involved (₹ in Lakhs)
<b>Total</b>	-	-
<b>Against Our Directors (other than Promoter)</b>		
Criminal proceedings	-	-
Action taken by statutory and regulatory authorities	-	-
Material civil litigation	-	-
Direct Tax	01	2.13
Indirect Tax	-	-
<b>Total</b>	<b>01</b>	<b>2.13</b>
<b>By Our Directors (other than Promoter)</b>		
Criminal cases	-	-
Material civil litigation	-	-
<b>Total</b>	-	-
<b>Against our KMP and SMP</b>		
Criminal proceedings	-	-
Action taken by statutory and regulatory authorities	-	-
<b>Total</b>	-	-
<b>By our KMP and SMP</b>		
Criminal proceedings	-	-
<b>Total</b>	-	-
<b>Grand Total</b>	<b>09</b>	<b>13.98</b>

Note: Amount mentioned to the extent quantifiable. The amount may be subject to additional interest/other charges being levied by the concerned authorities which are unascertainable as on date of the Red Herring Prospectus.

For further details, please refer to the chapter titled “Outstanding Litigations and Material Developments” beginning on page 247 of the Red Herring Prospectus.

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

**DECLARATION BY THE COMPANY**

We hereby certify and declare that all relevant provisions of the Companies Act, 2013 and the rules, or guidelines/ regulations issued by the Government of India or the rules or 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 Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India Act, 1992, or the rules made or the guidelines or regulations issued thereunder, as the case may be. We further certify that all the statements made in the Red Herring Prospectus are true and correct.