

DECENT SPINNERS LIMITED

Corporate Identity Number: U74899HR1990PLC143283

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
V.P.O KOHAND, Gharunda, Karnal, Gharunda, Haryana-132114, India	N/A	Puja Aggarwal, Company Secretary & Compliance Officer	+91-99922 26959 cs@decentspinnerslimited.com	www.decentspinnerslimited.com

PROMOTERS OF OUR COMPANY: NARESH KUMAR, RITU GARG & PARV GUPTA

DETAILS OF THE OFFER

TYPE	FRESH ISSUE SIZE	OFFER FOR SALE SIZE	TOTAL OFFER SIZE	ELIGIBILITY AND SHARE RESERVATION AMONGST QIBS, NIIS AND IIS
Fresh Issue & Offer For Sale (OFS)	Up to 83,50,000 Equity Shares of face value of ₹ 10 each aggregating up to ₹ [●] Lakhs	Up to 8,75,000 Equity Shares of face value of ₹ 10 each aggregating up to ₹ [●] Lakhs	Up to 92,25,000 Equity Shares of face value of ₹ 10 each aggregating up to ₹ [●] Lakhs	The Offer is being made in terms of Rule 19(2)(b) of the Securities Contract (Regulation) Rules, 1957 through Book Building Process in accordance with Regulation 229(2) And 253(1) of chapter IX of SEBI (ICDR) Regulations, 2018 as amended. For details in relation to share reservation among QIB's, NII's and IB's, see "Offer Structure" beginning on page 324 of the Draft Red Herring Prospectus.

DETAILS OF OFFER FOR SALE

NAME OF THE SELLING SHAREHOLDERS	TYPE	NUMBER OF EQUITY SHARES OFFERED/AMOUNT IN (₹ LAKHS)	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE (IN ₹)*
Naresh Kumar	Promoter Selling Shareholder	Up to 5,84,000	0.91
Ritu Garg	Promoter Selling Shareholder	Up to 2,91,000	1.88

*As certified by M/s. Vinay I Aggarwal & Associates, Chartered Accountants, by way of their certificate dated June 15, 2026.

RISK IN RELATION TO THE FIRST 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 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 of Offer Price" on page 116 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 this offer 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 the Offer. For taking an investment decision, investors must rely on their own examination of our Company and the Offer including the risks involved. The Equity Shares offered in the Offer 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 Draft Red Herring Prospectus. Specific attention of the investors is invited to the section "Risk Factors" beginning on page 21 of the Draft Red Herring Prospectus.


ISSUER'S AND PROMOTER SELLING SHAREHOLDERS' ABSOLUTE RESPONSIBILITY

Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that the Draft Red Herring Prospectus contains all information with regard to our Company and the Offer, which is material in the context of the Offer, that the information contained in the Draft Red Herring Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes the Draft Red Herring Prospectus as a whole or any of such information or the expression of any such opinions or intentions, misleading in any material respect.

LISTING

The Equity Shares of our Company offered through the Draft Red Herring Prospectus are proposed to be listed on the SME Platform of BSE Limited in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. Our Company has received an approval letter dated [●] from BSE Limited for using its name in the Draft Red Herring Prospectus for listing of our shares on the SME Platform of BSE Limited. For the purpose of this Offer, BSE Limited shall be the Designated Stock Exchange.

DETAILS OF BOOK RUNNING LEAD MANAGER

NAME AND LOGO	CONTACT PERSON	TELEPHONE & EMAIL
 Cumulative Capital Private Limited	Swapnilsagar Vithalani/ Ayush Garodia	Telephone: +91 981 966 2664/ +91 7014800380 Email ID: contact@cumulativecapital.group

DETAILS OF REGISTRAR TO THE OFFER

NAME AND LOGO	CONTACT PERSON	TELEPHONE & EMAIL
 Maashitla Securities Private Limited	Mukul Agrawal	Telephone: 011-45121795 Email: ipo@maashitla.com

BID/OFFER PERIOD

Anchor Bid Offer Period ⁽¹⁾ : [●]	Bid/ Offer open on ⁽¹⁾ : [●]	Bid/ Offer Closes on ⁽²⁾⁽³⁾ : [●]
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*Subject to Finalization of Basis of Allotment

- 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/Offer Opening Date.
- Our Company may, in consultation with the BRLM, consider closing the Bid/ Offer Period for QIBs one Working Day prior to the Bid/ Offer Closing Date in accordance with the SEBI ICDR Regulations.
- UPI mandate end time and date shall be at 5:00 PM on the Bid/ Offer closing Date.

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



(Please scan this QR code to view the Draft Red Herring Prospectus and this Draft Abridged Prospectus)

The following is a general summary of certain disclosures in the Draft Red Herring Prospectus and the terms of the Offer and is not exhaustive, nor does it purport to contain a summary of all the disclosures in the Draft Red Herring Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in the Draft Red Herring Prospectus, which is available at the websites of BSE Limited at www.bseindia.com, respectively, the Company at <https://www.decentspinnerslimited.com/>, and the BRLM at <https://www.cumulativecapital.group/>.

References below to page numbers are to page numbers of the Draft Red Herring Prospectus dated June 16, 2026. Unless otherwise specified all capitalized terms used herein and not specifically defined bear the same meaning as ascribed to them in the Draft Red Herring Prospectus.

1. Summary of the primary business:

a. Business Overview – Products and Services:

We are primarily engaged in the manufacturing and supply of blankets under our brand name “Decent Blankets”. Our product portfolio comprises three principal categories, namely (i) mink blankets, (ii) semi-cloudy blankets and (iii) cloudy blankets, catering to different customer segments. The products are manufactured at our manufacturing facility located in Karnal, Haryana through an integrated production process covering knitting, printing, dyeing, washing, finishing and packaging. In addition to blanket manufacturing, we also manufacture shoddy yarn and undertake trading of polyester yarn, which contributes to the diversification of our product offerings and revenue streams.

b. Industries Served and Typical Customer:

Our products are primarily marketed and sold to distributors, traders and other institutional buyers on a B2B basis across domestic and international markets. We maintain a diversified customer base across multiple states in India and have also commenced exports to countries such as Nepal, Oman and Yemen. Our customers typically cater to wholesale markets, enabling wider distribution of our products.

c. Segment Reporting and Revenue Contribution:

The Company primarily operates in a single business segment, namely manufacturing and sale of blankets, along with trading activities. Accordingly, separate segment-wise financial information is not applicable

d. Geographical Concentration:

Our Company has also established a presence in international markets through its export operations, which were initiated in the Financial Year 2025-26 and continue to expand. Currently we have presence in multiple states of India and international presence in 3 countries. The geographical bifurcation of revenue generated from domestic operations and exports for the Financial year ended 2026, 2025, and 2024 is provided below:

(₹ in lakhs)

Sr. No.	Name of State	For the Financial Year ended		
		March 31, 2026	March 31, 2025	March 31, 2024
1	Haryana	7705.99	4,885.69	3,505.39
2	Delhi	422.84	61.79	12.22
3	Jharkhand	215.74	-	-
4	Uttar Pradesh	101.75	55.11	40.96
5	Punjab	26.49	20.70	49.07
6	West Bengal	14.20	9.84	8.98
7	Rajasthan	7.85	16.98	2.56
8	Jammu and Kashmir	5.85	4.85	-
9	Karnataka	2.39	-	-
10	Madhya Pradesh	10.37	7.01	10.95
11	Telangana	14.37	5.70	-
12	Himachal Pradesh	-	2.10	1.00
13	Bihar	-	5.01	-
14	Chandigarh	-	0.58	-
15	Gujarat	-	-	0.29
16	Nagaland	-	27.32	1.96
Total		8,527.85	5,102.68	3,633.38

As certified by M/s. Vinay I Aggarwal & Associates, Chartered Accountants, by way of their certificate dated June 15, 2026.

(₹ in lakhs)

Sr. No.	Countries	For the Financial Year ended		
		March 31, 2026	March 31, 2025	March 31, 2024
1	India	8,527.85	5,102.68	3,633.38
2	Yemen	42.99	-	-
3	Oman	34.99	-	-
4	Nepal	577.5	-	-
	Total	8,615.6	5,102.68	3,633.38

Our Company commenced export operations in Financial Year 2025-26 and currently exports its products to Nepal, Oman and Yemen. The Company generated export revenues of Rs. 83.71 lakhs for the financial year ended 2026 representing 0.97% of the Revenue from Operations for the respective periods. Set out below is the country-wise bifurcation for the Financial Year ended 2026, 2025 and 2024.

As certified by M/s. Vinay I Aggarwal & Associates, Chartered Accountants, by way of their certificate dated June 15, 2026.

e. Revenue Concentration Among Top Customers:

Particulars	For the Financial Year ended March 31, 2026		For the Financial Year ended March 31, 2025		For the Financial Year ended March 31, 2024	
	Amount	% of Revenue from Operations	Amount	% of Revenue from Operations	Amount	% of Revenue from Operations
Top 1 Customer	1,371.67	15.94%	1,260.79	24.71%	714.25	19.66%
Top 3 Customer	2,607.75	30.30%	2,191.39	42.95%	1,430.73	39.38%
Top 5 Customer	3,376.69	39.24%	2,652.69	51.99%	1,723.26	47.43%
Top 10 Customer	4,647.41	54.00%	3,390.89	66.46%	2,181.85	60.05%

As certified by M/s. Vinay I Aggarwal & Associates, Chartered Accountants, by way of their certificate dated June 15, 2026.

f. Manufacturing Units:

As on the date of the Draft Red Herring Prospectus, the Company operates one manufacturing facility located at 101 Milestone, Grand Trunk Road, Kohand, Karnal, Haryana. The facility supports integrated manufacturing operations covering blanket production from procurement and processing of yarn to finished product packaging.

g. Business Strength and Strategy:

Strengths

The Company's key strengths include its strategic location within the Panipat-Karnal textile cluster, integrated manufacturing operations with a short production cycle, experienced management team with significant industry expertise.

Strategies

The Company's growth strategy focuses on expanding its presence in domestic and international markets, improving operational efficiency and cost optimization, strengthening its distribution network and market reach, and enhancing customer retention through efficient order execution and timely delivery. The Company also intends to increase its focus on premium and value-added product categories while expanding its export footprint.

2. Summary of the Industry (Source: Informerics Report):

The Indian home furnishing industry is expected to grow steadily, driven by rising urbanization, increasing disposable incomes and expanding organized retail and e-commerce channels. The market is projected to increase from ₹1.8 trillion in FY 2025 to ₹2.5 trillion by FY 2030, registering a CAGR of approximately 7.0%-8.0%.

The blanket and bedding products segment is expected to benefit from growing household consumption, replacement demand and increasing institutional demand. India's established textile manufacturing ecosystem and competitive production capabilities are expected to support the long-term growth of the industry.

For further information, see "**Industry Overview**" beginning on page 127.

3. Promoters:

The Promoters of our Company are Naresh Kumar, Ritu Garg and Parv Gupta.

Sr. No.	Name	Individual/Corporate	Experience and Educational Qualification / Corporate Information
1.	Naresh Kumar	Individual	Chairman and Managing Director of our Company. He holds a Bachelor of Commerce degree from D.A.V. College, Karnal and has been associated with the Company since April 2000. He has over 25 years of experience in business strategy, operations management, sourcing, vendor management, production planning and business development in the textile and blanket industry.
2.	Ritu Garg	Individual	Non-Executive Director and Promoter of our Company. She has extensive experience in overseeing end-to-end trading operations of blankets, rugs, shoddy yarn and related products and has been associated with the business and management of the Company.
3.	Parv Gupta	Individual	Whole-Time Director and Chief Financial Officer of our Company. He holds a Bachelor of Commerce degree from the University of Delhi and has cleared CFA Level II. He oversees

			accounting operations, budgeting, forecasting, statutory compliance and strategic financial planning and supports the Company's growth and expansion initiatives.
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For further information, see "**Our Promoters and Promoter Group**" and "**Our Management**" beginning on page 208.

4. Object of the Offer:

The Net Proceeds are proposed to be utilized and deployed in accordance with the details provided in the following table:

Sr. No.	Particulars	Amount to be funded from the Net Proceeds
1.	Funding capital expenditure towards the procurement of machinery for the upgradation of the existing manufacturing facility	1,298.77
2.	Repayment or pre-payment, in part or full of all or certain borrowings availed by our Company	2,588.69
3.	General corporate purposes ⁽¹⁾⁽²⁾	[●]
	Net Proceeds ⁽¹⁾	[●]

⁽¹⁾To be finalized upon determination of the Issue Price and updated in the Prospectus prior to filing with the RoC.

⁽²⁾The amount utilized for general corporate purposes shall not exceed 15% of the Gross Proceeds of the Fresh Issue or ₹ 1000 lakhs whichever is lower

For further information, see "**Objects of the Offer**" beginning on page 104.

5. Details of shareholding of our promoters and members of the Promoter Group :

The shareholding pattern of our promoter, Promoter group and top 10 additional shareholders is set forth below:

Sr. No.	Pre-Offer shareholding as at the date of Draft Red Herring Prospectus			Post-Offer shareholding as at the date of Allotment [^]			
	Name of the shareholder	Number of Equity Shares of face value of ₹ 10 each*	Shareholding on a fully diluted basis (in %)*	At the lower end of the price band (₹[●])		At the upper end of the price band (₹[●])	
				Number of Equity Shares of face value of ₹ 10 each*	Shareholding (in %)*	Number of Equity Shares of face value of ₹ 10 each*	Shareholding (in %)*
Promoter							
1.	Naresh Kumar	97,12,780	66.02%	[●]	[●]	[●]	[●]
2.	Ritu Garg	37,81,800	25.71%	[●]	[●]	[●]	[●]
3.	Parv Gupta	3,52,000	2.39%	[●]	[●]	[●]	[●]
Promoter Group							
1.	Naresh Kumar & Sons HUF	5,11,500	3.48%	[●]	[●]	[●]	[●]
2.	Vishesh Gupta	3,52,000	2.39%	[●]	[●]	[●]	[●]
Additional top 10 Shareholders[#]							
1.	Krishan Mohan Singh	110	0.00%	[●]	[●]	[●]	[●]
2.	Shivansh Gupta	110	0.00%	[●]	[●]	[●]	[●]

* The pre-Offer and post-Offer shareholding shall be updated in the Prospectus.

[^] Assuming full subscription in the Offer. The post-Offer shareholding details as at Allotment will be based on the actual subscription and the Offer Price and updated in the Abridged Prospectus and Prospectus, subject to finalization of the Basis of Allotment.

[#] To be updated in the Abridged Prospectus and Prospectus.

6. Summary of Restated Consolidated Financial Information

Summary of selected financial information as at and for the Financial Years ended March 31, 2025, March 31, 2024, and March 31, 2023, derived from our Restated Consolidated Financial Information is as follows:

Particulars	For the Financial Year ended		
	2026	2025	2024
Equity Share capital	133.73	133.73	133.73
Net worth	1,657.12	612.78	375.38
Revenue from operations	8,611.56	5,102.68	3,633.38

Particulars	For the Financial Year ended		
	2026	2025	2024
EBITDA	1,841.33	619.57	357.09
Profit after tax	1,044.34	237.40	72.19
Earnings per share (in ₹/share)			
-Basic	7.10	1.61	0.49
-Diluted	7.10	1.61	0.49
Return on Net Worth (in %)	92.02	48.05	20.79
Net asset value per share (Post Bonus) (in ₹/share)	11.27	4.17	2.55
Total borrowings	3,255.29	2,144.88	2,119.01
Cash flow from operating activities	(231.27)	416.19	(333.91)
Cash flow from investing activities	(499.87)	(225.54)	31.91
Cash flow from financing activities	877.18	(182.67)	304.21

For further details, see “*Restated Consolidated Financial Information*” beginning on page 227

7. Summary of Key Performance Indicators:

Key Performance Indicators (KPIs)	For the Financial Year ended March 31, 2026	For the Financial Year ended March 31, 2025	For the Financial Year ended March 31, 2024
Revenue from Operations (₹ in lakhs) ⁽¹⁾	8,611.56	5,102.68	3,633.38
Total Income (₹ in lakhs) ⁽²⁾	8,618.88	5,104.31	3,638.29
EBITDA (₹ in lakhs) ⁽³⁾	1,841.33	619.57	357.09
EBITDA Margin (%) ⁽⁴⁾	21.38%	12.14%	9.83%
Profit After Tax (₹ in lakhs) ⁽⁵⁾	1,044.34	237.40	72.19
Net profit ratio (%) ⁽⁶⁾	12.12%	4.65%	1.98%
Return on Equity (RoE) (%) ⁽⁷⁾	92.02%	48.05%	20.79%
Debt To Equity Ratio ⁽⁸⁾	1.96	3.50	5.64
Return on Capital Employed (RoCE) (%) ⁽⁹⁾	34.22%	19.70%	11.07%
Current Ratio ⁽¹⁰⁾	1.54	1.21	1.31
Interest Coverage Ratio ⁽¹¹⁾	6.64	2.59	1.44
Net Fixed Asset Turnover Ratio (times) ⁽¹²⁾	10.78	8.14	5.11
Working Capital Cycle (days) ⁽¹³⁾	193	179	241

As certified by Vinay I Aggarwal & Associates, Chartered Accountants pursuant to their certificate dated June 15, 2026.

The Audit committee in its resolution dated June 15, 2026 has confirmed that the Company has not disclosed any KPIs to any investors at any point of time during the three years preceding the date of the Draft Red Herring Prospectus other than as disclosed in this section.

1) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial information.

2) Total Income means the Revenue from Operations plus Other Income.

3) EBITDA is calculated as restated profit prior to exceptional items and tax and excluding other income and including finance costs, depreciation and amortization expense

4) EBITDA Margin refers to EBITDA during a given period as a percentage of Revenue from Operations during that period.

5) Profit After Tax provides information regarding the overall profitability of the business/company.

6) Net Profit Ratio quantifies our efficiency in generating profits from Revenue from Operations and is calculated by dividing net profit after taxes by Total Income.

7) Return on equity (RoE) is equal to Net profit after taxes divided by average shareholder's equity excluding preference share capital.

8) Total Debt to equity ratio is calculated by dividing Total debt by Shareholder's Equity (excluding preference share capital) and Total Debt comprises of non-current borrowings and current borrowings.

9) RoCE (Return on Capital Employed) is calculated as EBIT as a percentage of Capital employed wherein capital employed refers to sum of total equity, non-current borrowings and current borrowings as at the year end

10) Current Ratio is a liquidity ratio that measures our ability to pay off its short-term obligations (those which are due within one year) using its current assets (those which are convertible to cash within one year) and is calculated by dividing the current assets by current liabilities.

11) Interest Coverage Ratio measures a company's ability to meet its interest obligations from its operating profits, typically calculated as EBIT divided by interest expense.

12) Net Fixed Asset Turnover Ratio (times) measures the efficiency with which a company utilizes its net fixed assets to generate revenue and is calculated by dividing Revenue from Operations by average net fixed assets.

13) Working Capital Cycle days is defined as trade receivable days plus inventory days less trade payable days

8. Risk Factors:

1. We derive a substantial portion of our revenue from the sale of blankets. Any reduction in demand for blankets, changes in consumer preferences, fluctuations in raw material prices, increased competition, supply chain disruptions or inability to respond to market developments may adversely affect our business, results of operations, financial condition and cash flows.
2. A significant portion of our revenue from operations is derived from customers located in Haryana. Any adverse developments affecting economic conditions, customer demand, regulatory environment or business activities in Haryana may adversely affect our business, results of operations, financial condition and cash flows
3. We do not have long-term agreements or firm purchase commitments with a majority of our customers. Any reduction, delay, modification or cancellation of orders from our customers, particularly our significant customers, may adversely affect our business, results of operations, financial condition and cash flows.
4. We do not have long-term agreements or assured sources of supply for a significant portion of our raw materials. Any disruption in the availability of raw materials, increase in raw material prices, or loss of key suppliers may adversely affect our business, results of operations, financial condition and cash flows.
5. Our business is subject to seasonal and cyclical variations, which may result in fluctuations in our revenue, profitability, cash flows and results of operations.
6. Our operations are manpower intensive and depend on the continued availability of skilled and semi-skilled personnel. Any inability to attract, retain and manage our workforce, increase in employee costs, high attrition levels or labor-related disruptions may adversely affect our business, results of operations, financial condition and cash flows.
7. There is an outstanding legal proceeding involving our Company and one of our Promoters/Directors. Any adverse outcome in such proceeding may adversely affect our business, reputation, financial condition, cash flows and results of operations.
8. We have experienced instances of delays in certain statutory filings and payments in the past. Any future non-compliance with statutory and regulatory requirements may adversely affect our business, financial condition and results of operations.
9. There have been certain instances of delayed or inaccurate RoC filings and certain historical corporate records are not traceable. Any regulatory action or penalties arising from such matters may adversely affect our business, financial condition and results of operations.
10. We have experienced negative cash flows from operating activities and investing activities in certain fiscal years. Any recurrence of negative cash flows in the future could adversely affect our liquidity, financial condition, cash flows and ability to fund our operations and growth plans.

9. Details of weighted average cost of acquisition of Equity Shares of our promoter (including our Promoter Selling Shareholders)

The weighted average cost of acquisition of Equity Shares of our Promoters (including our Promoter Selling Shareholders), are as follows:

Name of the Promoters	No. of Equity Shares held	Weighted average cost of acquisition ("WACA") per Equity Share (in ₹)*	WACA per Equity Shares acquired in last one year (in ₹)*	WACA per Equity Shares acquired in last three year (in ₹)*
Naresh Kumar*	97,12,780	0.91	0.00	0.00
Ritu Garg*	37,81,800	1.88	0.00	0.00
Parv Gupta	3,52,000	0.00	0.00	0.00

* Also participating as a selling shareholder

Weighted average cost of acquisition Equity Shares of all shares transacted in the one year and three years preceding the date of offer document

Particulars	Weighted average cost of acquisition
One year	0.00
Three years	0.00

For further information, see "*Capital Structure*" beginning on page 86.

10. 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
Boards of Directors		
1.	Naresh Kumar	Chairman and Managing Director
2.	Parv Gupta	Whole time Director
3.	Ritu Garg	Non- Executive Director
4.	Sanjay Kumar	Non- Executive Independent Director
5.	Pradeep Singh	Non- Executive Independent Director
Key Managerial Personnel		
1.	Naresh Kumar	Chairman and Managing Director
2.	Parv Gupta	Chief Financial Officer
3.	Puja Aggarwal	Company Secretary

11. Auditor Qualifications

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

12. Summary table of outstanding litigation:

A summary of these litigation proceedings, as disclosed in the Draft Red Herring Prospectus:

Particulars	Criminal Proceedings	Tax Proceedings	Statutory / Regulatory Proceedings	Disciplinary Actions by SEBI / Stock Exchanges	Material Civil Litigation	Aggregate Amount Involved (₹ in lakhs)
By our Company	Nil	Nil	Nil	Nil	Nil	Nil
Against our Company	1	Nil	Nil	Nil	Nil	Not ascertainable
By our Promoters	Nil	Nil	Nil	Nil	Nil	Nil
Against our Promoters*	1	Nil	Nil	Nil	Nil	Not ascertainable
By our Directors	Nil	Nil	Nil	Nil	Nil	Nil
Against our Directors**	Nil	Nil	Nil	Nil	Nil	Nil
By our KMPs	Nil	Nil	Nil	Nil	Nil	Nil
Against our KMPs	Nil	Nil	Nil	Nil	Nil	Nil
By our SMPs	Nil	Nil	Nil	Nil	Nil	Nil
Against our SMPs	Nil	Nil	Nil	Nil	Nil	Nil

* Represents the same proceeding involving our Company and Naresh Kumar in his capacity as Director.

** Other than the proceeding involving Naresh Kumar in his capacity as Promoter/Director.

For further details, see “*Outstanding Litigation and Material Developments*” beginning on page 293.