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**YAASHVI JEWELLERS LIMITED**

Our Company was incorporated as 'Yaashvi Jewellers Private Limited' under the provisions of the Companies Act, 2013 vide certificate of incorporation dated December 13, 2016 issued by Registrar of Companies/ Central Registration Centre. Subsequently the status of the Company was changed to public limited and the name of our Company was changed to "Yaashvi Jewellers Limited" vide Special Resolution passed by the Shareholders at the Extra Ordinary General Meeting of our Company held on September 12, 2024. The fresh certificate of incorporation consequent to conversion was issued on December 13, 2024, by Central Processing Centre. The Corporate Identification Number of our Company is U27200RJ2016PLC056519. For further details on Incorporation and Registered Office of our Company, see "History and Certain Corporate Matters" beginning on page 163 of this Draft Prospectus.

**Registered Office:** Plot No. 486 Nemi Sagar Colony, Vaishali Nagar, Jaipur, Rajasthan, India, 302021.

**Tel No:** +91 9529833397; **E-mail:** [investor@yaashvijewellers.com](mailto:investor@yaashvijewellers.com); **Website:** [www.yaashvijewellers.com](http://www.yaashvijewellers.com); **Contact Person:** Kalu Ram Kumawat, Company Secretary and Compliance Officer;

**THE PROMOTERS OF OUR COMPANY ARE ANKITA AGARWAL AND ANKIT AGGARWAL**

**ADDENDUM TO THE DRAFT PROSPECTUS DATED DECEMBER 25, 2025 NOTICE TO THE INVESTORS ("THE ADDENDUM")**

INITIAL PUBLIC OFFER OF 51,39,200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF YAASHVI JEWELLERS LIMITED ("OUR COMPANY" OR "YAASHVI" OR "THE ISSUER") AT AN ISSUE PRICE OF ₹ [●]/- PER EQUITY SHARE FOR CASH, AGGREGATING TO ₹ [●] LAKHS ("PUBLIC ISSUE"). THE ISSUE INCLUDES A RESERVATION OF [●] EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN ISSUE PRICE OF ₹ [●]/- PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC ISSUE LESS MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF UP TO [●] EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN ISSUE PRICE OF ₹ [●]/- PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE PUBLIC ISSUE AND NET ISSUE WILL CONSTITUTE [●] % and [●] % RESPECTIVELY OF THE POST- ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

**Potential investor may note the following:**

1. The Chapter titled "Risk Factors" beginning on page 30 of the Draft Prospectus has been updated with modification of certain Risk Factors.
2. The Chapter titled "Capital Structure" beginning on page 76 of the Draft Prospectus has been updated with correction in name of allottee under Preferential Issue from "Umesh Jatt" to "Vipin Kumar Mangal" and correction in name of transferee from "Kuldeep Sharma" to "Kuldeep Sharma".
3. The Chapter titled "Objects of the Issue" beginning on page 90 of the Draft Prospectus has been updated with modification in funding pattern, bifurcation of inventory days and correction in date of outstanding borrowings.
4. The Chapter titled "Our Business" beginning on page 130 of the Draft Prospectus has been updated with certain additions.
5. The Chapter titled "Material Contracts and Documents for Inspection" beginning on page 353 of the Draft Prospectus has been updated with certain additions.

The above is to be read in conjunction with the Draft Prospectus and accordingly their references in the Draft Prospectus stand amended pursuant to this Addendum. Please note that the changes pursuant to this Addendum will be appropriately included in the Prospectus, as and when filed with the RoC, the SEBI and the Stock Exchange. All capitalised terms used in this Addendum shall, unless the context otherwise requires, have the meaning ascribed to them in the Draft Prospectus.

<b>Place:</b> Jaipur	On behalf of <b>Yaashvi Jewellers Limited</b>
<b>Date:</b> March 04, 2026	Sd/- <b>Ankit Aggarwal</b> Whole Time Director

<b>LEAD MANAGER TO THE ISSUE</b>	<b>REGISTRAR TO THE ISSUE</b>

<p><b>Smart Horizon Capital Advisors Private Limited</b> (Formerly Known as Shreni Capital Advisors Private Limited) B/908, Western Edge II, Kanakia Space, Behind Metro Mall, off Western Express Highway, Magathane, Borivali East, Mumbai – 400066, Maharashtra, India. <b>Tel No:</b> 022-28706822 <b>Email:</b> <a href="mailto:director@shcapl.com">director@shcapl.com</a> <b>Investors Grievance e-mail:</b> <a href="mailto:investor@shcapl.com">investor@shcapl.com</a> <b>Contact Person:</b> Mr. Parth Shah <b>Website:</b> <a href="http://www.shcapl.com">www.shcapl.com</a> <b>SEBI Registration Number:</b> INM000013183</p>	<p><b>Bigshare Services Private Limited</b> Office No. S6- 2, 6<sup>th</sup> Floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves, road, Andheri (East), Mumbai-400 093, <b>Tel No:</b> 022 – 6263 8200 <b>E-mail:</b> <a href="mailto:ipo@bigshareonline.com">ipo@bigshareonline.com</a> <b>Investors Grievance e-mail:</b> <a href="mailto:investor@bigshareonline.com">investor@bigshareonline.com</a> <b>Website:</b> <a href="http://www.bigshareonline.com">www.bigshareonline.com</a> <b>Contact Person:</b> Mr. Ganesh Shinde <b>SEBI Registration No.:</b> INR000001385</p>
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<b>ISSUE PROGRAMME</b>	
<b>ISSUE OPENS ON:</b> [●]	<b>ISSUE CLOSES ON:</b> [●]

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### SECTION III – RISK FACTORS

18. *There are certain discrepancies noticed in some of our financial reporting and/or records relating to filing of returns and deposit of statutory dues with the taxation and other statutory authorities which may affect our revenue from operations.*

In the past, our company has at several instances, delayed in filing our, GST returns, EPF returns, ESIC returns and TDS returns and deposit of statutory dues, as a result of which, we have been required to pay the late filing fees along with interest on delayed deposit of due taxes and statutory dues.

The details of delays in filing statutory returns and payment of statutory dues including period of delay, payment dates, reason for delay etc. and steps taken by the Company to address such delays is as the table given below:

1. The details of delays in filing GST returns including period of delay, reason for delay and steps taken by the Company to address such delays are as follows:

Financial Year	Return Type	Total Number of Establishments	Establishments with Delayed Filings	No. of instance	Period of Delay – (in days)
2023-24	GSTR-3B	1	1	3	1-17 day
2024-25	GSTR-3B	1	1	3	1 day
2025-26	GSTR-1	1	1	1	1 day

**Reason for late filling:** The Reasons for delays were mostly due to the ITC reconciliation being pending or technical error being faced on the filing portal. Further, as a corrective measure, the Company has instructed the accounting team to proactively plan and prepare in advance, ensuring regular reconciliation of GST data with financial records to identify discrepancies early and to avoid any last moment portal glitches.

2. The details of delays in filing EPF & ESIC returns including the period of delay, payment dates, reason for delay and steps taken by the Company to address such delays are as follows:

#### EPF

Financial Year	Amount Payable (₹ in Lakhs)	Month to which the amount relates	Due Date	Period of Delay	Payment date
2024-25	0.08	Sept-24	15/10/2024	27 days	11/11/2024
2024-25	0.08	Nov-24	15/12/2024	13 days	28/12/2024
2024-25	0.08	Dec-24	15/01/2025	9 days	24/01/2025
2024-25	0.08	Jan-25	15/02/2025	32 days	19/03/2025
2024-25	0.08	Feb-25	15/03/2025	4 days	19/03/2025
2024-25	0.08	Mar-25	15/04/2025	7 days	22/04/2025
2025-26	0.08	Apr-25	15/05/2025	4 days	19/05/2025

#### ESIC

Financial Year	Amount Payable (₹ in Lakhs)	Month to which the amount relates	Due Date	Period of Delay	Payment date
2024-25	0.08	Sept-24	15/10/2024	35 days	19/11/2024
2024-25	0.08	Oct-24	15/11/2024	6 days	21/11/2024
2024-25	0.10	Nov-24	15/12/2024	12 days	27/12/2024
2024-25	0.10	Dec-24	15/01/2025	28 days	12/02/2025
2024-25	0.10	Jan-25	15/02/2025	32 days	19/03/2025
2024-25	0.10	Feb-25	15/03/2025	4 days	19/03/2025

2024-25	0.12	Mar-25	15/04/2025	6 days	21/04/2025
2025-26	0.11	Apr-25	15/05/2025	4 days	19/05/2025

**Reason for late filing:** Being first year of implementation of ESI and PF in organisation, delay in filing returns is due to delay in finalization of salary records. As regards corrective measure company has appointed compliance officer to ensure that all the compliance related matters are taken care of on real time basis and have further indicted the internal controls to ensure that the flaws are cured in time.

3. The details of delays in filing TDS/TCS returns including No. of Instances, reason for delay etc. and steps taken by the Company to address such delays are as follows:

Period/ Financial Year	26Q		24Q		27EQ	
	No. of Instances	Range of Delay in days	No. of Instances	Range of Delay in days	No. of Instances	Range of Delay in days
2022-23	1	7	1	7	1	3
2023-24	-	-	1	50	-	-
2024-25	2	25-46	1	103	-	-
2025-26	1	13	1	13	-	-

**Reason for late filing:** The delays in filing have occurred due to delay in reconciliation of accounts with customers, delay in bill settlement. Also, sometimes these delays were also due to administrative and technical issues on the portal during these periods. As regards corrective measure company has filed all the returns due with late filing fees and has appointed compliance officer to ensure that all the compliance related matters are taken care of on real time basis and have further intacted the internal controls to ensure that the flaws are cured in time.

However, currently the payment has been made by the Company under above applicable acts but any further demand or penalty raised by concerned authorities in future for any previous year and current year will affect the financial position of the Company. Any demand or penalty raised by the concerned authority in future for late payments or non-payments for any previous year and current year will affect the financial position of the Company. Any demand or penalty raised by the concerned authority for such late filing may affect the financial position of the company. Although these has not been any such instance in the past. For detail, please refer “*Outstanding Litigations and Material Developments*” beginning on page 242 of Draft Prospectus.

For details about number of employees for which these delayed filings have been made, please refer “Our Business” under section “Details of Employees’ Provident Fund and Employees State Insurance Corporation as on September 30, 2025” on page 148 of Draft Prospectus.

34. ***Our insurance coverage may not be adequate to protect us against certain operating hazards and this may have a material adverse effect on our business.***

Our operations are subject to accidents which are inherent to any business such as risks of employee accidents, fire, earthquakes, flood and other force majeure events, acts of terrorism and explosions including accidents that may cause injury and loss of life, severe damage to and the destruction of property, equipment and environment. Our significant insurance policies consist of Jewellers Package Policy Sookshma – Stock Insurance and Reliance Jewellers Package Policy. While our existing insurance provides a level of protection, there can be no assurance that our insurance policies will be adequate to cover the losses/ damages suffered or that such insurance coverage will continue to be available on reasonable terms or will be available in sufficient amounts to cover one or more large claims, or that the insurer will not disclaim coverage as to any future claim. The details of amount insured and insured amount as percentage of total assets of the company for last 3 FY are as follows:

Particular	Value of Asset	Sum Insured	As a Percentage of Insurance Assets
Stock Insurance	3,588.51	3,600.00	100.00%
Vehicle	57.24	63.64	100.00%

(₹ in lakhs)

As certified by Statutory Auditor of our Company, by way of their certificate dated December 24, 2025.

For further information, see chapter titled “Our Business” under section “Insurance” on page 150. If we suffer a significant uninsured loss or if insurance claim in respect of the subject matter of insurance is not accepted or any insured loss suffered

by us significantly exceeds our insurance coverage, our business, financial condition and results of operations may be materially and adversely affected. However, no such instance has occurred in the past which have adversely affected the Company's business.

***51. Any IT system failures or lapses on part of any of our employees may lead to operational interruption, liabilities or reputational harm.***

The success of our businesses depends in part upon our ability to effectively deploy, implement and use information technology systems and advanced technology initiatives in a cost effective and timely basis. Our information technology systems include multiple applications, coding, configuration and other systems that allocate resources and facilitate internal and external communications, enabling us to coordinate and make quick decisions across our business. Our computer networks may be vulnerable to unauthorised access, computer hacking, computer viruses, worms, malicious applications and other security problems caused by unauthorised access to, or improper use of, systems by our employees, subcontractors or third-party vendors. While we have not experienced any such incidents in the past, and no IT system failures or lapses on part of any of our employees have been reported in the last three financial years, the possibility remains. Any systems failure or security breach or lapse on our part or on the part of our employees and other ecosystem participants that results in the release of user data could harm our reputation and brand and, consequently, our business, in addition to exposing us to potential legal liability. Any such legal proceedings or actions may subject us to significant penalties and negative publicity, require us to change our business practices, increase our costs and severely disrupt our business.

## SECTION IV – INTRODUCTION

### CAPITAL STRUCTURE

#### Notes to the Capital Structure

##### 1. Share capital history of our Company

Our Company has made the below mentioned issuances and allotments of Equity Shares from the date of incorporation of our Company till the date of filing of this Draft Prospectus in compliance with the relevant provisions of the Companies Act, 2013 to the extent applicable.

##### (a) Equity share capital

(xi) Preferential allotment of 85,125 Equity Shares of face value of ₹10/- each fully paid in the ratio of 1 Equity Shares for every 1 Equity Share held at an Issue Price of ₹123/- each. The details of which are given below:

Sr. No	Names of Person	Face Value (₹)	Issue Price (₹)	Nature of Allotment	No. of Shares Allotted
1.	Rakesh Gupta	10/-	123/-	Private Placement	3,600
2.	Hemant Koushik	10/-	123/-		4,800
3.	Anshu Sharma	10/-	123/-		1,200
4.	Hari Krishna Totla	10/-	123/-		1,200
5.	Prakash Kumar Gupta	10/-	123/-		6,000
6.	Ram Niwas Yadav	10/-	123/-		2,400
7.	Meenakshi Agrawal	10/-	123/-		3,600
8.	Madhu Sethi	10/-	123/-		6,000
9.	Deepak Kumar Khandelwal	10/-	123/-		20,325
10.	Vipin Kumar Mangal	10/-	123/-		1,200
11.	Manish Kumar Agarwal	10/-	123/-		1,200
12.	Bharvi C Lakhani	10/-	123/-		1,200
13.	Priyanka Dwivedi	10/-	123/-		2,400
14.	Atishay Jain	10/-	123/-		2,400
15.	Amit Kumar Yadav	10/-	123/-		1,200
16.	Chetna Yadav	10/-	123/-		1,200
17.	Parveen Kumar	10/-	123/-		1,200
18.	Paras Govil	10/-	123/-		3,600
19.	Naresh Swami	10/-	123/-		2,400
20.	Abhilasha Gupta	10/-	123/-		1,200
21.	Vivek Jain	10/-	123/-		1,200
22.	Niti Jain	10/-	123/-		4,800
23.	Manoj Kumar Kumawat	10/-	123/-		1,200
24.	Hrdyangi Jain	10/-	123/-		4,800
25.	Pankaj Garg	10/-	123/-		1,200
26.	Ankur Bansal	10/-	123/-		24,00
27.	Bigy John	10/-	123/-		1,200
	<b>Total</b>				<b>85,125</b>

##### 10. History of build-up of Promoters' shareholding in our Company

As on the date of this Draft Prospectus, our Promoters hold, in aggregate 1,22,49,964 Equity Shares of face value of ₹10/- equivalent to 99.30% of the issued, subscribed and paid-up Equity Share capital of our Company. All the Equity Shares held by our Promoters are held in dematerialized form. As of the date of this Draft Prospectus, none of the Equity Shares held by our Promoters are pledged or otherwise encumbered.

Set forth below is the build-up of our Promoters' shareholding in our Company since its incorporation:

Date of allotment/ transfer	Number of equity Shares allotted/ transferred	Face value per equity share (₹)	Issue/ acquisition/ transfer price per equity share (₹)	Nature of Consideration	Nature of transaction	% of the pre -Issue share capital (%)	% of the post Issue share capital (%)
<b>A. Ankita Agarwal</b>							
December 13, 2016	5,000	10/-	10/-	Cash	Initial Subscription to the Memorandum of Association	0.04%	[●]
March 03, 2020	2,90,000	10/-	10/-	Cash	Rights Issue	2.35%	[●]
March 16, 2020	2,05,000	10/-	10/-	Cash	Rights Issue	1.66%	[●]
March 27, 2020	2,50,000	10/-	10/-	Cash	Rights Issue	2.03%	[●]
August 26, 2023	6,00,000	10/-	10/-	Cash	Rights Issue	4.86%	[●]
October 13, 2023	11,10,000	10/-	10/-	Cash	Rights Issue	9.00%	[●]
April 27, 2024	3,05,100	10/-	22.94/-	Cash	Rights Issue	2.47%	[●]
August 23, 2024	4,45,946	10/-	18.50/-	Cash	Rights Issue	3.62%	[●]
September 17, 2024	2,88,954	10/-	18.50/-	Cash	Rights Issue	2.34%	[●]
December 03, 2024	(2)	10/-	120/-	Cash	Transfer of equity shares to Umang Jain	Negligible	[●]
	(4)	10/-	120/-	Cash	Transfer of equity shares to Bhagwan Sahai Sharma	Negligible	[●]
	(4)	10/-	120/-	Cash	Transfer of equity shares to Kuldeep Sharma	Negligible	[●]
January 22, 2025	26,24,992	10/-	Nil	Other than Cash	Bonus Issue (in the ratio of 03 equity shares for every 04 equity share held)	21.28%	[●]
<b>Total - A</b>	<b>61,24,982</b>					<b>49.65%</b>	<b>[●]</b>

**SECTION V – PARTICULARS OF THE ISSUE**

**OBJECTS OF THE ISSUE**

**Details of the Objects of The Issue**

**1. Funding Working Capital Requirements of our Company:**

**Basis of estimation of incremental working capital requirement: -**

Our Board in its meeting dated December 15, 2025 took note that an amount of ₹ 2,150.00 Lakhs is proposed to be utilised from the net proceeds for working capital requirements in Fiscal 2026 & Fiscal 2027. The balance portion of our Company's working capital requirement shall be met from the internal accruals and short-term borrowings. The incremental and proposed working capital requirements, as approved by the board and key assumptions with respect to the determination of the same are mentioned below. Our Company's composition of working capital for three months period ended June 30, 2025 and as of March 31, 2025, March 31, 2024, and March 31, 2023, based on audited financial statements and estimated & projected working capital requirements for Fiscal 2026 and Fiscal 2027, respectively, is as set out in the table below:

*(₹ in Lakhs)*

S. No.	Particulars	Actual				Estimated	Projected
		2022-23	2023-24	2024-25	June 30, 2025		
<b>I.</b>	<b>Current assets</b>						
	Inventories						
	Raw Materials	123.14	169.88	273.31	240.08	389.08	550.15
	Finished Goods						
	At Store	529.09	1,049.59	4,110.38	3,348.43	2,211.29	2,752.52
	At Showroom	-	-	-	-	4,106.67	6,422.55
	Trade Receivables	278.42	864.64	369.31	1,841.03	583.51	927.78
	Other Current Assets	61.70	85.72	250.41	153.48	363.09	493.88
	<b>Total Current Assets (I)</b>	<b>992.35</b>	<b>2,169.83</b>	<b>5,003.41</b>	<b>5,583.02</b>	<b>7,653.65</b>	<b>11,146.88</b>
<b>II.</b>	<b>Current Liabilities</b>						
	Trade Payables	27.92	2.48	13.95	29.80	25.81	48.45
	Other Current Liabilities	9.45	9.21	6.56	7.46	11.45	20.23
	Short Term Provisions	24.28	24.83	395.04	416.68	490.37	748.37
	<b>Current Liabilities (II)</b>	<b>61.65</b>	<b>36.52</b>	<b>415.55</b>	<b>453.94</b>	<b>527.63</b>	<b>817.05</b>
<b>III.</b>	<b>Total WC Gap (III)=[(I)-(II)]</b>	<b>930.70</b>	<b>2,133.31</b>	<b>4,587.86</b>	<b>5,129.08</b>	<b>7,126.02</b>	<b>10,329.83</b>
<b>IV.</b>	<b>Funding Pattern</b>						
	IPO Proceeds	-	-	-	-	400.00	2,150.00 1,750.00
	Short term Borrowings	-	-	3,963.12	2,900.70	2,513.12	1,286.12
	Internal Accruals	930.70	2,133.31	624.74	2,228.38	4,212.90	6,893.71 7,293.71
	<b>Total</b>	<b>930.70</b>	<b>2,133.31</b>	<b>4,587.86</b>	<b>5,129.08</b>	<b>7,126.02</b>	<b>10,329.83</b>

*As certified by Statutory Auditor of our Company, by way of their certificate dated February 20, 2026.*

**The table below sets forth the details of holding levels (in days) for Fiscal 2023, Fiscal 2024, Fiscal 2025, as well as projections for Fiscal 2026 and Fiscal 2027:**

Particulars	2022-23	2023-24	2024-25	2025-26	2026-27
Average Inventory Days	11	18	37	59	66
Raw Material Days	2	3	3	4	4

<b>Particulars</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Finished Goods Days	9	15	34	55	62
Average Trade Receivable Days	5	10	8	5	5
Average Trade Payable Days	1	0	0	0	0

**Notes:**

1. Inventory holding days are calculated sum of Raw Material Holding Days and Finished Goods Holding Days.
2. Raw Material holding days are calculated by dividing 365 by the Average Raw Material Turnover ratio. The Average Raw Material Turnover ratio is calculated by dividing Cost of Goods Sold by Average Raw Materials.
3. Finished Goods holding days are calculated by dividing 365 by the Average Finished Good Turnover ratio. The Average Finished Good Turnover ratio is calculated by dividing Cost of Goods Sold by Average Finished Goods.
4. Debtors' holding days are calculated by dividing 365 by the Average Trade Receivables Turnover ratio. The Average Trade Receivables Turnover ratio is calculated by dividing Revenue from Operations by Average Trade Receivables.
5. Creditors holding days are calculated by dividing 365 by the Average Trade Payables Turnover ratio. The Average Trade Payables Turnover ratio is calculated by dividing Cost of Goods Sold by Average Trade Payables.

**2. Prepayment or repayment, in part, of certain borrowings availed by our Company**

**a) Purchase of Computers, Laptops and other related accessories:**

As on June 30, 2025, our total outstanding fund-based borrowings amounted to ₹4,431.34 Lakhs. Our Company has entered into various financial arrangements from time to time, with banks and financial institutions. The loan facilities availed by our Company include borrowing in the form of cash credit facility, vehicle loans and other business loans from various lenders. For further details, see "Financial Indebtedness" on page 221.

## SECTION VI – ABOUT THE COMPANY

### OUR BUSINESS

#### Human Resources

We recognize our employees as key contributors to our success and prioritize attracting, training, and retaining top talent. Our senior management brings diverse expertise in trading, compliance, and finance, while our workforce blends experience with youth, ensuring both stability and growth. We are committed to employee well-being, implementing measures that support their development and satisfaction.

As on September 30, 2025, we have 54 employees across our business premises including our key managerial persons. The breakdown of our employees by business-functional activity is summarized in the following table:

<b>Division / Department</b>	<b>Number of Employees</b>
KMP ( <i>Directors, CS and CFO</i> )	4
Sales & Marketing ( <i>Including SMP</i> )	5
Accounts and Finance ( <i>Including SMP</i> )	3
Security & Admin	1
Production & Manufacturing ( <i>Including SMP</i> )	40
Human Resource	1
<b>Total</b>	<b>54</b>

*Note: All the employees as on September 30, 2025 are on permanent payroll of our company.*

The company does not hire labour on contract basis.

At present, our employees are not unionized, and we have not encountered any work disruptions, strikes, lockouts, or other forms of employee unrest. The Company maintains that its relations with its employees are positive. We uphold stringent safety standards in our facilities to ensure that our employees are not exposed to any hazards, prioritizing their well-being and security.

## SECTION XIII – OTHER INFORMATION

### MATERIAL CONTRACTS AND DOCUMENTS FOR INSPECTION

#### Material Documents

10. Certificate on Capacity and Capacity Utilisation issued by Chartered Engineer by way of their certificate dated December 02, 2025.
11. Certificate on working capital assessment and funding pattern of working capital gap issued by Statutory Auditor by way of their certificate dated February 20, 2026.
12. Certificate on Repayment of Loan issued by Statutory Auditor by way of their certificate dated December 25, 2025.

Any of the contracts or documents mentioned in this Draft Prospectus may be amended or modified at any time if so, required in the interest of our Company or if required by the other parties, without the consent of shareholders subject to compliance of the provisions contained in the Companies Act and other relevant statutes.

## DECLARATION

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines or regulations issued by the Government and / or the guidelines or regulations issued by the Securities and Exchange Board of India, as the case may be, have been complied with and no statement made in this Draft Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, amended, or the rules made thereunder or Guidelines / Regulations issued, as the case may be. We further certify that all statements and disclosures made in this Draft Prospectus are true and correct.

### Signed by the Directors of our Company

Sd/-

**Ankita Agarwal**

Chairman and Managing Director

**DIN:** 07664492

Sd/-

**Ankit Aggarwal**

Whole Time Director

**DIN:** 06568063

Sd/-

**Jyoti Torani**

Non- Executive Independent Director

**DIN:** 09290618

Sd/-

**Pulkit Patel**

Non-Executive Independent Director

**DIN:** 10515814

Sd/-

**Manya Hotchandani**

Non-Executive Independent Director

**DIN:** 10851826

### Signed by the CFO and CS of our company

Sd/-

**Dinesh Kumar Verma**

Chief Financial Officer

Sd/-

**Kalu Ram Kumawat**

Company Secretary and Compliance Officer

**Date:** March 04, 2026

**Place:** Jaipur