

**IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS  
DATED SEPTEMBER 22, 2021 (THE "RHP"). YOU ARE ENCOURAGED TO READ GREATER DETAILS AVAILABLE IN THE RHP.**

**BIDDER'S UNDERTAKING FOR REVISION FORM**

I/We (on behalf of joint bidders, if any) confirm that the Acknowledgement slip for my/our bids are enclosed for the revisions which are being requested. I/We agree to be bound by all the terms & conditions mentioned in the Bid cum Application Form submitted earlier by me/us. I/We (on behalf of joint bidders, if any) authorise you to reject this Bid Revision Form, in case any of the details of my existing Bids as appearing on the electronic book building system do not tally with the details given in this Revision Form.

**INSTRUCTIONS FOR FILLING UP THE BID REVISION FORM**

- Name of sole/ First Bidder should be exactly the same as it appears in the depository records.
- Please ensure that the Bid Options provided are in the same order as that provided in the Bid Cum Application Form submitted earlier.
- In case there is no change in the particular Bid Option, please write "NO CHANGE". In case you want to cancel the Bid Option, please write "CANCELLED".
- Total Amount payable must be calculated for the highest of three options, at Bid Price. Total amount to be paid must be calculated net of total amount paid at the time of submission of Bid Cum Application Form. Bidders, please ensure that your Bank has notified an SCSB Branch in the city where Bid-cum-Application Form is being submitted. Revision of Bids in case of Revision of Price Band: In case of an upward revision in the Price Band, ABCL Shareholders Bidding under the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000) who had Bid at Cut-off Price could either (i) revise their Bid or (ii) shall make additional payment based on the cap of the revised Price Band (such that the total amount i.e., original Bid Amount plus additional payment does not exceed ₹ 200,000 if the Bidder wants to continue to Bid at Cut-off Price), with the members of the Syndicate/Registered Brokers/RTA/CDPs to whom the original Bid was submitted. If, however, the Bidder does not either revise the Bid or make additional payment and the Offer Price is higher than the cap of the Price Band prior to revision, the number of Equity Shares Bid for, shall be adjusted downwards for the purpose of Allotment, such that no additional amount would be required to be blocked and the Bidder is deemed to have approved such revised Bid at Cut-off Price. (i) In case of a downward revision in the Price Band, announced as above, ABCL Shareholders who has bid at Cut-off Price, could either revise their Bid or the excess amount blocked at the time of bidding would be unblocked from the ASBA Account after the Allotment is finalised.
- Only the First Bidder is required to sign the Bid cum Application Form/ Revision Form. Thumb impressions and signatures other than in the languages specified in the Eighth Schedule to the Constitution of India must be attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal. Applicants should specify only his/her ASBA bank account or UPI ID linked with his/her own bank account in case of sole Bidder and ASBA bank account or UPI ID linked with the bank account of First Bidder in case of joint Bidder, in the application form. If the First Bidder is not the account holder, ensure that the Bid cum Application Form is signed by the ASBA account holder. Signature of the ASBA Account holder is mandatory.
- ABCL Shareholders bidding in the ABCL Shareholders Reservation Portion up to ₹ 200,000 can bid through the UPI mechanism, and ABCL Shareholders bidding in the ABCL Shareholders Reservation Portion for an amount exceeding ₹ 200,000 cannot bid through the UPI mechanism
- Please note that application made using third party UPI ID or third party ASBA Bank A/c. are liable to be rejected.
  - QIBs, Non-Institutional Bidders and ABCL Shareholders bidding under the ABCL Shareholders Reservation Portion for a Bid Amount more than ₹ 200,000 cannot use UPI Mechanism to apply.
  - For RIBs and ABCL Shareholders Bidding under the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000) applying using UPI.
    - Please ensure that your bank is offering UPI facility for public offers.
    - Please mention UPI ID clearly in CAPITAL LETTERS only.
    - Ensure that the: (a) bank where the bank account linked to their UPI ID is maintained; and (b) Retail Individual Investors and ABCL Shareholders Bidding under the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000) Bidding using the UPI Mechanism may apply through the SCSBs and mobile applications whose names appears on the website of the SEBI (<https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpf=yes&intmid=40>) and (<https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpf=yes&intmid=43>) respectively, as updated from time to time.
    - Eligible NRIs applying in the Offer through the UPI Mechanism, are advised to enquire with the relevant bank where their account is UPI linked prior to submitting their Bid cum Application Form.
    - UPI ID cannot exceed 45 characters.
    - Please ensure that you are using your UPI ID only and not the UPI ID of any third party.
    - RIBs and ABCL Shareholders Bidding under the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000) using the UPI Mechanism shall ensure that details of the Bid are reviewed and verified by opening the attachment in the UPI Mandate Request and then proceed to authorise the UPI Mandate Request using his/her UPI PIN. For further details, see "Offer Procedure" beginning on page 326 of the RHP.
- Other Instructions:** a. Revision to Bids must be made only in the prescribed Revision Form, as applicable; b. Bids must be completed in full, in BLOCK LETTERS in ENGLISH. Bidders should note that the Syndicate Member/ SCSBs/Collecting Agents/Registered Brokers/RTAs/CDPs will not be liable for errors in data entry due to incomplete or illegible Revision Forms; c. Ensure that Acknowledgement Slip for your Bid has and any other applicable documents in support of the revision are attached with the Revision Form; and d. Bidders shall only be required to issue instruction to block the revised amount, in excess of their original blocked amount, based on the cap of the revised Price Band upon an upward revision of their Bid. Revision(s) in the Bid, the Bidders/Applicants will have to use the services of the same Designated Intermediary through which such Bidder/Applicant had placed the original Bid. Bidders/Applicants are advised to retain copies of the blank Revision Form and the Bid(s) must be made only in such Revision Form or copies thereof. Investors must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated Feb 13, 2020 and press release dated June 25, 2021.

**OFFER STRUCTURE**

Particulars	ABCL Shareholders Reservation Portion	QIBs <sup>(*)</sup>	Non-Institutional Bidders	RIBs
Number of Equity Shares available for Allotment or allocation <sup>(*)</sup>	Up to 1,944,000 Equity Shares	Not more than 18,468,000 Equity Shares	Not less than 5,340,400 Equity Shares available for allocation or Net Offer less allocation to QIB Bidders and RIBs	Not less than 12,927,600 Equity Shares available for allocation or Net Offer less allocation to QIB Bidders and Non-Institutional Bidders
Percentage of Offer size available for Allotment or allocation	The ABCL Shareholders Reservation Portion shall constitute up to 5% of the size of the Offer	Not more than 50% of the Net Offer being available for allocation to QIB Bidders. However, up to 5% of the Net QIB Portion will be available for allocation proportionately to Mutual Funds only. Mutual Funds participating in the Mutual Fund Portion will also be eligible for allocation in the remaining QIB Portion. The unsubscribed portion in the Mutual Fund Portion will be added to the Net QIB Portion	Not less than 15% of the Net Offer or the Net Offer less allocation to QIB Bidders and RIBs	Not less than 35% of the Net Offer or the Net Offer less allocation to QIB Bidders and Non-Institutional Bidders
Basis of Allotment if respective category is oversubscribed <sup>*</sup>	Proportionate <sup>**</sup>	Proportionate as follows (excluding the Anchor Investor Portion): (a) Up to 369,360 Equity Shares shall be available for allocation on a proportionate basis to Mutual Funds only; and (b) Up to 7,017,840 Equity Shares shall be available for allocation on a proportionate basis to all QIBs, including Mutual Funds receiving allocation as per (a) above. Up to 11,080,800 Equity Shares i.e. up to 60% of the QIB Portion (of up to 18,468,000 Equity Shares) may be allocated on a discretionary basis to Anchor Investors of which one-third shall be available for allocation to Mutual Funds only, subject to valid Bid received from Mutual Funds at or above the Anchor Investor Allocation Price.	Proportionate	Proportionate, subject to minimum bid lot. The allotment to each RIBs shall not be less than the minimum Bid Lot, subject to availability of Equity Shares in the Retail Portion and the remaining available Equity Shares if any, shall be allotted on a proportionate basis.
Mode of Bid	ASBA only (including the UPI Mechanism for ABCL Shareholders Bidding under the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000 under the UPI Mechanism)	ASBA only (excluding the UPI Mechanism) except for Anchor Investors <sup>(5)</sup>	ASBA only (excluding the UPI Mechanism)	ASBA only (including the UPI Mechanism)
Minimum Bid	[●] Equity Shares	Such number of Equity Shares in multiples of [●] Equity Shares such that the Bid Amount exceeds ₹ 200,000	Such number of Equity Shares in multiples of [●] Equity Shares such that the Bid Amount exceeds ₹ 200,000	[●] Equity Shares
Maximum Bid	Such number of Equity Shares and in multiples of [●] Equity Shares such that the Bid Amount does not exceed the ABCL Shareholder Reservation Portion	Such number of Equity Shares in multiples of [●] Equity Shares not exceeding the size of the Net Offer, subject to limits applicable to each Bidder	Such number of Equity Shares in multiples of [●] Equity Shares not exceeding the size of the Net Offer (excluding the QIB Portion), subject to limits applicable to Bidder	Such number of Equity Shares in multiples of [●] Equity Shares so that the Bid Amount does not exceed ₹ 200,000
Mode of Allotment	Compulsorily in dematerialised form			
Bid Lot	[●] Equity Shares and in multiples of [●] Equity Shares thereafter			
Allotment Lot	A minimum of [●] Equity Shares and in multiples of one Equity Share thereafter			
Trading Lot	One Equity Share			
Who can apply <sup>(4)</sup>	Individuals and HUFs who are the public equity shareholders of ABCL, (excluding such other persons not eligible under applicable laws, rules, regulations and guidelines and depository receipt holders of ABCL) as on the date of the Red Herring Prospectus.	Public financial institutions as specified in Section 2(72) of the Companies Act 2013, scheduled commercial banks, multilateral and bilateral development financial institutions, mutual funds registered with SEBI, PFI's other than individuals, corporate bodies and family offices, VCFs, AIFs, FVCIs, registered with SEBI, state industrial development corporation, insurance company registered with IRDAI, provident fund with minimum corpus of ₹ 250 million, pension fund with minimum corpus of ₹ 250 million, National Investment Fund set up by the Government of India, insurance funds set up and managed by army, navy or air force of the Union of India, insurance funds set up and managed by the Department of Posts, India and Systemically Important NBFCs	Resident Indian individuals, Eligible NRIs, HUFs (in the name of Karta), companies, corporate bodies, scientific institutions, societies, family offices, trusts, PFI's who are individuals, corporate bodies and family offices.	Resident Indian individuals, HUFs (in the name of Karta) and Eligible NRIs applying for Equity Shares such that the Bid amount does not exceed ₹ 2,00,000 in value.
Terms of Payment	<b>In case of Anchor Investors:</b> Full Bid Amount shall be payable by the Anchor Investors at the time of submission of their Bids <sup>(5)</sup> <b>In case of all other Bidders:</b> Full Bid Amount shall be blocked by the SCSBs in the bank account of the ASBA Bidder, or by the Sponsor Bank through the UPI Mechanism, that is specified in the ASBA Form at the time of submission of the ASBA Form			

<sup>\*</sup> Assuming full subscription in the Offer

<sup>\*\*</sup> Any unsubscribed portion remaining in the ABCL Shareholder Reservation Portion shall be added to the Net Offer. Further, subject to valid bids being received at or above the Offer Price, under-subscription, if any, in any category, except the QIB Category, would be met with spill-over from any other category or categories, as applicable, at the discretion of our Company and the Selling Shareholders in consultation with the Global Coordinators and Book Running Lead Managers and the Designated Stock Exchange, subject to applicable laws. Bidders bidding in the ABCL Shareholders Reservation Portion can also Bid under the Net Offer and such Bids will not be treated as multiple Bids subject to applicable limits. To clarify, if ABCL Shareholder Bidding in the ABCL Shareholders Reservation Portion above ₹ 200,000 can Bid in the Net Offer for up to ₹ 200,000, otherwise such Bids will be treated as multiple Bids and both the Bids will be cancelled. If ABCL Shareholder is Bidding in the ABCL Shareholders Reservation Portion up to ₹ 200,000, application by such ABCL Shareholder in Retail Portion or Non-Institutional Portion, shall not be treated as multiple Bids. Therefore, ABCL Shareholders bidding in the ABCL Shareholders Reservation Portion (subject to the Bid Amount being up to ₹ 200,000) can also Bid under the Net Offer and such Bids will not be treated as multiple Bids.

(1) Our Company and the Selling Shareholders, in consultation with the Global Coordinators and Book Running Lead Managers and the Book Running Lead Managers may allocate up to 60% of the QIB Portion to Anchor Investors at the Anchor Investor Offer Price, on a discretionary basis, subject to there being (i) a maximum of two Anchor Investors, where allocation in the Anchor Investor Portion is up to ₹ 100 million, (ii) minimum of two and maximum of 15 Anchor Investors, where the allocation under the Anchor Investor Portion is more than ₹ 100 million but up to ₹ 2,500 million under the Anchor Investor Portion, subject to a minimum Allotment of ₹ 50 million per Anchor Investor, and (iii) in case of allocation above ₹ 2,500 million under the Anchor Investor Portion, a minimum of five such investors and a maximum of 15 Anchor Investors for allocation up to ₹ 2,500 million, and an additional 10 Anchor Investors for every additional ₹ 2,500 million or part thereof will be permitted, subject to minimum allotment of ₹ 50 million per Anchor Investor. An Anchor Investor will make a minimum Bid of such number of Equity Shares, that the Bid Amount is at least ₹ 100 million. One-third of the Anchor Investor Portion will be reserved for domestic Mutual Funds. Subject to valid Bids being received at or above the price at which allocation is made to Anchor Investors.

(2) Subject to valid Bids being received at or above the Offer Price. This is an Offer in terms of Rule 19(2)(b) of the SCRR and Regulation 6(1) of the SEBI ICDR Regulations.

(3) Anchor Investors are not permitted to use the ASBA process.

(4) In case of joint bids, the Bid cum Application Form should contain only the name of the first Bidder whose name should also appear as the first holder of the beneficiary account held in joint names. The signature of only such first Bidder would be required in the Bid cum Application Form and such first Bidder would be deemed to have signed on behalf of the joint holders.

(5) Full Bid Amount shall be payable by the Anchor Investors at the time of submission of the Anchor Investor Application Forms provided that any difference between the Anchor Investor Allocation Price and the Anchor Investor Offer Price shall be payable by the Anchor Investor Pay-In-Date as indicated in the CAN.