

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE PROSPECTUS



This is an Abridged Prospectus containing salient features of the Red Herring Prospectus dated January 4, 2024 (The "Red Herring Prospectus"). You are encouraged to read greater details available in the Red Herring Prospectus.

(Red Herring Prospectus can be downloaded from the website of BRLM at www.beelincmb.com and of the Company www.australianpremiumsolar.co.in

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



AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED

Corporate Identity Numbers: U40300GJ2013PLC075244, Date of Incorporation: May 23, 2013

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
Tajpur, NH-08 TA-Prantij, Sabarkantha, Gujarat- 383205, India.	-	Ms. Anjeeta Chaorasia Company Secretary and Compliance Officer	Tel No: +91 87359 32511 Email Id: compliance@australianpremiumsolar.co.in	www.australianpremiumsolar.co.in

PROMOTERS OF OUR COMPANY: MR. CHIMANBHAI RANCHHODHBHAI PATEL, MRS. SAVITABEN CHIMANBHAI PATEL AND MR. NIKUNJKUMAR CHIMANLAL PATEL

DETAILS OF THE ISSUE							
TYPE	FRESH ISSUE SIZE	OFS SIZE (BY NO. OF SHARES OR BY AMOUNT IN ₹)	TOTAL ISSUE SIZE	ISSUE UNDER	SHARE RESERVATION		
					QIB	NII	RII
Fresh Issue	5200000 Equity Shares aggregating to ₹ [●] Lakhs	Nil	5200000 Equity Shares aggregating to ₹ [●] Lakhs	This Issue is being made pursuant to Regulation 229(2) of SEBI ICDR Regulations, as the Company's post issue Paid-up capital would be less than or equal to twenty-five crore rupees.	Not more than 2468000 Equity Shares	Not less than 1002000 Equity Shares	Not less than 1730000 Equity shares to the Retail individual investors
					Market Maker reservation portion of 260000 Equity Shares.		

These Equity Shares are proposed to be listed on the Emerge Platform of National Stock Exchange of India Limited (NSE Emerge).

Details of OFS by Promoters/ Promoter group/ other selling shareholders: - NIL

Details of OFS by Promoter(s) / Promoter Group / Other Selling Shareholders

Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity	Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity
NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES							

P: Promoter; PG: Promoter Group; OSS: Other Selling shareholder; WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis

Whether the company is compulsorily required to allot at least 75% of the net offer to public, to qualified institutional buyers- NA.			
PRICE, MINIMUM BID LOT & INDICATIVE TIMELINES			
Price Band*	₹ 51 to ₹ 54	Minimum lot size	2000 Equity Shares
Anchor Investor Bidding Date	Wednesday, January 10, 2024	Initiation of Unblocking of Funds/refunds	On or before Wednesday, January 17, 2024
Bid Opening Date**	Thursday, January 11, 2024	Credit of Equity Shares to demat accounts of Allotees	On or before Wednesday, January 17, 2024
Bid Closing Date	Monday, January 15, 2024	Commencement of Trading of Equity Shares on the Stock Exchanges	On or before Thursday, January 18, 2024
Finalization of basis of allotment with the Designated Stock Exchange	On or before Tuesday, January 16, 2024		

* For details of price band and basis of issue price, please refer to price band advertisement and page 86 of Red Herring Prospectus.

** Our Company may, in consultation with the Book Running Lead Manager, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bid/Issue Period shall be one Working Day prior to the Bid/Issue Opening Date in accordance with the SEBI ICDR Regulations.

Details of WACA of all shares transacted by promoters over the trailing eighteen months from the date of Red Herring Prospectus

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper End of the Price Band is 'X' times the WACA	Range of acquisition price Lowest Price-Highest Price (in Rs.)
Trailing Eighteen Month from the date of Red Herring Prospectus	Nil	Nil	Nil

WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for the trailing eighteen months from the date of Red Herring Prospectus.

RISKS IN RELATION TO THE FIRST ISSUE

The face value of the Equity Shares is ₹ 10/- each. The Floor Price, the Cap Price and the Issue Price to be determined by our Company in consultation with the BRLM on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process, as disclosed in "Basis for Issue Price" on page 87 should not be taken 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 or 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 the issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in this issue. For taking an investment decision, investors must rely on their own examination of our Company and the issue, including the risks involved. The Equity Shares in the issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of this Red Herring Prospectus. Specific attention of the investors is invited to "Risk Factors" on page 25.

PROCEDURE

You may obtain a physical copy of the Application form and the Red Herring Prospectus from Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge"), syndicate members, registered brokers, registrar to issue, Depository Participants, underwriters, bankers to the issue, or Self Certified Syndicate Banks. You may also download the Red Herring Prospectus from the websites of ("SEBI"), Book Running Lead Manager, Company and Stock Exchange where the equity shares are proposed to be listed that is www.sebi.gov.in, www.beelincmb.com, www.australianpremiumsolar.co.in and www.nseindia.com.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the Red Herring Prospectus and/or the General Information Document (GID) from the Book Running Lead Manager or download it from the websites of the National Stock Exchange of India Limited ("NSE") i.e. www.nseindia.com and the Book Running Lead Manager www.beelincmb.com

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PRICE INFORMATION OF BOOK RUNNING LEAD MANAGER: BEELINE CAPITAL ADVISORS PRIVATE LIMITED

Sr. No.	Issuer Name	Issue Size (₹ in Cr.)	Issue Price (₹)	Listing Date	Opening Price on Listing Date (₹)	+/- % Change in Closing Price, (+/- % Change in Closing Benchmark) 30th Calendar Days from Listing	+/- % Change in Closing Price, (+/- % Change in Closing Benchmark) 90th Calendar Days from Listing	+/- % Change in Closing Price, (+/- % Change in Closing Benchmark) 180th Calendar Days from Listing
1.	Hi-Green carbon Limited	52.80	75.00	September 28, 2023	77.00	101.47% (-2.44%)	140.20% (+9.82%)	N.A.
2.	Karnika Industries Limited	25.07	76.00	October 12, 2023	81.00	78.75% (-1.86%)	N.A.	N.A.
3.	Arvind and Company Shipping Agencies Limited	14.74	45.00	October 25, 2023	80.00	26.56% (+3.56%)	N.A.	N.A.
4.	Rajgor Castor Derivatives	47.81	50.00	October 31, 2023	59.00	-0.80% (+5.33%)	N.A.	N.A.
5.	Sheetal Universal Limited	23.80	70.00	December 11, 2023	75.00	N.A.	N.A.	N.A.
6.	Benchmark Computer Solutions Limited	12.24	66.00	December 21, 2023	80.00	N.A.	N.A.	N.A.
7.	Indifra Limited	14.04	65.00	December 29, 2023	72.00	N.A.	N.A.	N.A.

SUMMARY STATEMENT OF DISCLOSURE

Financial Year	Total No. of IPOs	Total Funds Raised (₹ in Cr.)	Nos. of IPO trading at discount as on 30 th calendar day from listing date			Nos. of IPO trading at premium as on 30 th calendar day from listing date			Nos. of IPO trading at discount as on 180 th calendar day from listing date			Nos. of IPO trading at premium as on 180 th calendar day from listing date		
			Over 50%	Between 25-50%	Less than 25%	Over 50%	Between 25-50%	Less than 25%	Over 50%	Between 25-50%	Less than 25%	Over 50%	Between 25-50%	Less than 25%
2023-24	14	432.97	-	-	1	7	3	-	-	-	-	1	-	-
2022-23	12	232.94	-	1	2	3	2	4	-	1	1	3	2	5
2021-22														

N.A.

BOOK RUNNING LEAD MANAGER TO THE ISSUE		REGISTRAR TO THE ISSUE	
BEELINE CAPITAL ADVISORS PRIVATE LIMITED SEBI Registration Number: INM000012917 Address: B 1311-1314 Thirteenth Floor, Shilp Corporate Park, Rajpath Rangoli Road, Thaltej, Ahmedabad, Ahmedabad City, Gujarat – 380054 India. Telephone Number: +91 79 4918 5784 Email Id: mb@beelinemb.com Investors Grievance Id: ig@beelinemb.com Website: www.beelinemb.com Contact Person: Mr. Nikhil Shah CIN: U67190GJ2020PTC114322		LINK INTIME INDIA PRIVATE LIMITED SEBI Registration Number: INR000004058 Address: C-101, 247 Park, LBS Marg, Vikhroli (West), Mumbai – 400083, Maharashtra, India Tel. Number: +91 22 4918 6200 Fax: 022 - 4918 6060 Email Id: australianpremium ipo@linkintime.co.in Investors Grievance Id: australianpremium ipo@linkintime.co.in Website: www.linkintime.co.in Contact Person: Shanti Gopalkrishnan CIN: U67190MH1999PTC118368	
STATUTORY & PEER REVIEW AUDITORS OF THE COMPANY		LEGAL ADVISOR TO THE COMPANY	
M/s. Sanjay Bajoria & Associates Address: 207, Sampada, Near- Mithakhali Six Roads, Ahmedabad, Gujarat- 380009. Tel No: 079- 6631 8660/61 Email: shah.kalpesh@rediffmail.com Contact Person: Kalpesh R Shah Membership No: 103301 Peer Review No: 012611		ANA ADVISORS Address: 118 Shila Vihar, Gokulpura, Kalwar Road Jhotwara, Jaipur-302012 Tel No.: +91-9887906529 Email: anaadvisors22@gmail.com Contact Person: Kamlesh Kumar Goyal	
BANKERS TO THE COMPANY		BANKERS TO THE ISSUE, REFUND BANKER AND SPONSOR BANK	
HDFC BANK LIMITED Address: Nikol Branch, Ahmedabad Tel No: 9662512353 Email: vivek.dubey@hdfcbank.com Website: www.hdfcbank.com Contact Person: Vivek Dubey		AXIS BANK LIMITED Address: Vastrapur Branch, Ground Floor, Abhishree Adroit, Nr. Mansi Circle, Vastrapur, Ahmedabad, Gujarat – 380015 Tel No: +91 07940500723 / 8980800321 Email: Vastrapur.branchhead@axisbank.com Website: www.axisbank.com Contact Person: Mrs. Shilpa Rathod CIN: L65110GJ1993PLC020769	
SYNDICATE MEMBER & MARKET MAKER			
SPREAD X SECURITIES PRIVATE LIMITED Address: Shilp Corporate Park, B Block, 13 th Floor, B-1309, Near Rajpath Club, Rajpath Rangoli Road, S. G. Highway, Ahmedabad – 380054, Gujarat, India Tel: +91 79 6907 2018 Email Id: info@spreadx.in Website: www.spreadx.in Contact Person: Mrs. Khushbu Nikhilkumar Shah			
Name of Credit Rating Agency and 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 https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 which is updated from time to time	
SCSBs eligible as Issue Banks for UPI		The list of banks is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=41 which is updated from time to time	
Non-Syndicate Registered Brokers: You can submit Bid cum Application Forms in the Issue to Non-Syndicate Registered Brokers at Non-Syndicate Broker Centers. The details of such Broker Centers, along with names and contact details of the Registered Brokers are available on the websites of the Stock Exchange (www.nseindia.com). For further details, see Chapter titled “Issue Procedure” beginning at page no. 219 of the Red Herring Prospectus.			
Details regarding website address (es)/link(s) from which the investor can obtain list of registrar to the Issue and Share Transfer Agents and Depository Participant who can accept Application from Investor (As applicable). The Details of the Designated Registrar and Share Transfer Agents locations and Designated Collecting Depository Participant Locations along with their Names and Contact Details are available on the website of the NSE (www.nseindia.com).			

PROMOTERS OF THE COMPANY

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Sr. No.	Name	Individual / Corporate	Experience & Educational Qualification
1.	Mr. Chimanbhai Ranchhodhbhai Patel	Individual	Experience: He is having more than 9 years of experience in the Solar industry. Educational Qualification: He holds the Degree of Bachelor of Education (B.E) from the Gujarat University in the year 1978
2.	Mrs. Savitaben Chimanbhai Patel	Individual	Experience: She is having more than 9 years of experience in the field of Solar Industry Educational Qualification: NIL
3.	Mr. Nikunjibhai Chimanlal Patel	Individual	Experience: He is having more than 10 years in the Solar Industry. Educational Qualification: He holds Degree in Master of Engineering from university of South Australia.

BUSINESS OVERVIEW AND STRATEGY

Company Overview: Our Company was originally incorporated as “Australian Solar Panel (India) Private Limited” as a private limited company under the provisions of the Companies Act, 1956 vide Certificate of Incorporation dated May 23, 2013 issued by Registrar of Companies, Gujarat, Dadra and Nagar Haveli. Subsequently, the name of our company was changed from “Australian Solar Panel (India) Private Limited” to “Australian Premium Solar (India) Private Limited”, pursuant to a special resolution passed by our Shareholders in the Extra-Ordinary General Meeting held on November 27, 2013, vide Certificate of Incorporation dated November 28, 2013, issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli. Further, our Company was converted from a private limited company to public limited company pursuant to special resolution passed in the Extra-Ordinary General Meeting of the company dated July 24, 2023 and consequently, the name of our Company was changed from “Australian Solar Panel (India) Private Limited” to “Australian Premium Solar (India) Limited” and a fresh certificate of incorporation dated August 03, 2023 was issued to our Company by the Registrar of Companies, Ahmedabad.

Product/Service Offering: Our Company is primarily engaged in manufacturing of Solar Panels and EPC Services of solar systems.

Revenue segmentation by product/service offering:

The revenue bifurcation of the issuer company for the period ended July 31, 2023 and last three financial years are as follows:

(₹ in Lakhs)

Particulars	For the Period / Financial Year ended							
	July 31, 2023		31-03-2023		31-03-2022		31-03-2021	
	Amount	%	Amount	%	Amount	%	Amount	%
Manufacturing of Solar Panels	3,367.13	67.11	6,403.04	67.71	3,233.94	32.96	3,945.23	53.20
Installation Services for Solar rooftop	1,403.43	27.97	2,696.08	28.51	6,448.77	65.72	3,438.27	46.36
Installation Services for Solar pump	246.76	4.92	356.79	3.77	129.42	1.32	32.74	0.44
Total	5,017.32	100.00	9,455.92	100.00	9,812.13	100.00	7,416.24	100.00

Geographies Served: In order to meet the requirements for EPC services for retail business, company has established distribution channel and channel partners for various cities. our company has 164 channel partners

Revenue segmentation by geographies:

(₹ in Lakhs)

Particulars	For the Period / Financial Year ended							
	July 31, 2023		31-03-2023		31-03-2022		31-03-2021	
	Amount	%	Amount	%	Amount	%	%	Amount
Export Sales*	-	-	-	-	-	-	34.61	0.47
Domestic Sales	5,017.32	100.00	9,455.92	100.00	9,812.13	100.00	7,381.63	99.53
Total	5,017.32	100.00	9,455.92	100.00	9,812.13	100.00	7,416.24	100.00

* Company has earned exports revenues from United States of America (USA).

State Wise Revenue Bifurcation:

The revenue bifurcation of the issuer company for the period ended July 31, 2023 and last three financial years are as follows:

(₹ in Lakhs)

Particulars	For the Financial Year ended							
	July 31, 2023		31-03-2023		31-03-2022		31-03-2021	
	Amount	%	Amount	%	Amount	Amount	%	Amount
Himachal Pradesh	49.57	0.99	147.42	1.56	-	-	-	-
Punjab	-	-	3.44	0.04	9.14	0.09	1.56	0.02
Chandigarh	3.28	0.07	10.93	0.12	7.09	0.07	-	-
Haryana	347.86	6.93	106.10	1.12	117.65	1.20	6.80	0.09
Delhi	-	-	3.23	0.03	0.95	0.01	2.25	0.03
Rajasthan	170.55	3.40	504.64	5.34	282.24	2.88	191.57	2.58
Uttar Pradesh	116.77	2.33	6.47	0.07	6.74	0.07	63.53	0.86
Bihar	-	-	2.47	0.03	24.71	0.25	-	-
Assam	-	-	2.77	0.03	-	-	-	-
West Bengal	17.27	0.34	2.31	0.02	6.09	0.06	18.91	0.26
Jharkhand	290.49	5.79	44.10	0.47	19.75	0.20	60.52	0.82
Odisha	27.49	0.55	19.66	0.21	14.52	0.15	-	-
Chhattisgarh	211.05	4.21	-	-	0.12	0.00	-	-
Madhya Pradesh	-	-	95.08	1.01	3.87	0.04	-	-
Gujarat	3,008.83	59.97	6735.10	71.23	9171.01	93.47	6816.45	91.91
Maharashtra	750.65	14.96	1763.95	18.65	125.45	1.28	141.16	1.90
Ladakh	23.51	0.47	-	-	-	-	-	-
Karnataka	-	-	-	-	2.14	0.02	15.13	0.20
Kerala	-	-	0.94	0.01	20.66	0.21	48.74	0.66
Tamil Nadu	-	-	7.31	0.08	-	-	-	-
Telangana	-	-	-	-	-	-	0.48	0.01
Andhra Pradesh	-	-	-	-	-	-	14.56	0.20
Total	5,017.32	100.00	9,455.92	100.00	9,812.13	100.00	7,381.63	100.00

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Key Performance Indicators:

The financial performance of the Company for the period ended July 31, 2023 and for last three years are as follows:

(₹ in Lakhs)


Particulars	For the Period ended on			
	31-Jul-23	31-Mar-23	31-Mar-22	31-Mar-21
Revenue from Operations (₹ in Lakhs)	5,017.32	9,455.92	9,812.13	7,416.24
Growth in Revenue from Operations (%)	-	-3.63%	32.31%	
Gross Profit (₹ in Lakhs)	538.87	1,701.43	1,899.85	1,510.72
Gross Profit Margin (%)	10.74%	17.99%	19.36%	20.37%
EBITDA (₹ in Lakhs)	199.65	582.76	515.45	352.60
EBITDA Margin (%)	3.98%	6.16%	5.25%	4.75%
Profit After Tax (₹ in Lakhs)	113.16	333.43	270.48	180.11
PAT Margin (%)	2.26%	3.53%	2.76%	2.43%
RoE (%)	7.52%	26.05%	27.60%	23.77%
RoCE (%)	9.55%	30.62%	29.21%	25.94%
Net Fixed Asset Turnover (In Times)	7.45	13.93	13.38	11.57
Operating Cash Flows (₹ in Lakhs)	37.25	253.20	267.30	504.50

Client Profile or Industries Served: Our Company is in the business of manufacturing of Monocrystalline and Polycrystalline Solar Panels and Engineering, procurement, and construction(“EPC”) services thereof

Revenue segmentation in terms of top 5 clients or Industries: Our top Five customers Contributes 31.13%, 31.67%, 11.26% and 17.10% of our total sales for the period ended July 31, 2023 year ended on March 31, 2023, March 31, 2022, and March 31, 2021 respectively.

Intellectual Property, if any:

Trademarks registered/Objected/Abandoned in the name of our Company:

Sr. No.	Brand Name/Logo Trademark	Class	Registration / Application No.	Applicant	Date of Application	Current Status
1.	 APS AUSTRALIAN PREMIUM SOLAR <i>A Single Alternative</i>	11	2705999	Australian Premium Solar (India) Limited	February 20, 2015	Registered

Domain Name:

Sr. No.	Domain Name and ID	Sponsoring Registrar and ID	Creation Date	Registry Expiry Date
1.	australianpremiumsolar.co.in	GoDaddy.com, LLC	February 16, 2014	February 16, 2024

Market Share: Not Ascertainable

Manufacturing plant, if any:

EXISTING PLANT AT GUJARAT

Tajpur, NH-08 TA-Prantij, Sabarkantha, Gujarat- 383205, India

Employee Strength: As on July 31, 2023, we have the total 169 Employees.

BOARD OF DIRECTORS

Sr. No.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1.	Mr. Nikunj Kumar Chimanlal Patel	Chairman and Executive Director	Experience: He is having an experience of more than 10 years in the Solar Industry. Educational Qualification: He holds Degree of Master of Engineering from University of South Australia.	Indian Companies/LLP: Nil
2.	Mr. Dhaval Jayeshkumar Suthar	Whole Time Director	Experience: He is having an experience of more than 8 years in the Solar Industry. Educational Qualification: He holds the Degree of Bachelor of Commerce from the Hemchandracharya North Gujarat University.	Indian Companies/LLP: Solax Solar Power (India) LLP
3.	Mr. Chimanbhai Ranchhodbhai Patel	Non-Executive & Non-Independent Director	Experience: He is having more than 9 years of experience in the Solar Industry Educational Qualification: He holds the Degree of Bachelor of Education (B.E) from the Gujarat University.	Indian Companies/LLP: Achievers Energy LLP Solax Solar Power (India) LLP
4.	Mr. Chetan Babaldas Patel	Independent Director	Experience: He is having more than 22 years of experience in the field of compliance, RERA services, NCLT appearance, Insolvency, Securities laws etc. Educational Qualification: He holds the Degree of Company Secretary from the Institutes of the Company Secretaries of India.	Indian Companies/LLP: Nil
5.	Ms. Anupriya Tripathi	Independent Director	Experience: She has an Experience of more than 2 years in the field of Secretarial and Compliance related activities. Educational Qualification: She holds degree of the Company Secretary from The Institute of Company Secretaries of India.	Indian Companies/LLP: Nil

OBJECT OF THE ISSUE

(Amount ₹ in Lakh)

Sr. No.	Particulars	Amount Required (₹ in Lakhs)	From IPO Proceeds	Internal Accruals/Equity/Reserves	Balance from Long/Short Term Borrowing
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Sr. No.	Particulars	Amount Required (₹ in Lakhs)	From IPO Proceeds	Internal Accruals/Equity/Reserves	Balance from Long/Short Term Borrowing
1.	Funding Capital Expenditure	1310.06	335.06	0.00	975.00
2.	To Meet Working Capital Requirements	5203.47	1702.82	3145.66	355.00
3.	General Corporate Purpose	[•]	[•]	0.00	0.00
4.	Public Offer Expenses	[•]	[•]	0.00	0.00
Total		[•]	[•]	3145.66	1330.00

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	% of holding of pre issue
1.	Promoters & Promoter Group	14537092	99.98
2.	Public	2908	0.02
Total		14540000	100.00

Number / amount of equity shares proposed to be sold by Selling Shareholders:

NAME	TYPE	NO OF SHARES OFFERED/ AMOUNT IN ₹
N/A		

RESTATEd AUDITED FINANCIALS

(₹ in Lakh except mentioned otherwise)

Particulars	For the period ended July 31, 2023	For the year ended March 31		
		2023	2022	2021
Total income from operations (Net)	5017.32	9455.92	9812.13	7416.24
Net Profit/(Loss) before tax and extraordinary items	151.46	452.31	365.86	241.19
Net Profit/(Loss) after tax and extraordinary items	113.16	333.43	270.48	180.11
Equity Share Capital	1454.00	2.00	2.00	2.00
Reserve and Surplus	109.37	1444.62	1111.19	845.10
Net Worth	1563.37	1446.62	1113.19	847.10
Basic EPS (Post-Bonus)	0.78	2.29	1.86	1.24
Diluted EPS (Post-Bonus)	0.78	2.29	1.86	1.24
Return on Net Worth (%)	7.24	23.05	24.30	21.26
Net asset value per share-(Face Value of ₹ 10 Each) (Post Bonus)	10.75	9.95	7.66	5.83

INTERNAL RISK FACTORS

- Our Company, Promoters, Promoters Group and Group Companies are party to certain litigation and claims. These legal proceedings are pending at different levels of adjudication before various courts and regulatory authorities. Any adverse decision may make us liable to liabilities/penalties and may adversely affect our reputation, business and financial status.
- Our Registered Office from where we operate is not owned by us.
- The Company is dependent on few numbers of customers for sales. Loss of any of this large customer may affect our revenues and profitability.
- We highly depend on our major raw materials and a few key suppliers who help us procure the same. Our Company has not entered into long-term agreements with its suppliers for supply of raw materials. In the event we are unable to procure adequate amounts of raw materials, at competitive prices our business, results of operations and financial condition may be adversely affected.
- Our revenues are highly dependent on our operations in geographical region of state of Gujarat. Any adverse development affecting our operations in this region could have an adverse impact on our business, financial condition and results of operations

Due to character limits prescribed in the applicable regulations, entire text of the Risk Factors has not been incorporated here. Please refer page 25 of the Red Herring Prospectus for further details.

SUMMARY OF OUTSTANDING LITIGATIONS CLAIMS AND REGULATORY ACTION

There are no pending litigations by the Company or against the Company, by the Directors or against the Directors, or by the Promoters or against the Promoters or by the Group Company or against the Group Company except mentioned below:

Name of Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoters	Material Civil Litigations	Aggregate amount involved (₹ in Lakhs)
Company						
By the Company	NA	NA	NA	NA	NA	NA
Against the Company	NA	1	NA	NA	2	1.64
Directors						
By our directors	NA	NA	NA	NA	NA	NA
Against the Directors	NA	NA	NA	NA	NA	NA
Promoters						
By Promoters	NA	NA	NA	NA	NA	NA
Against Promoters	NA	6@	NA	NA	NA	18.73
Subsidiaries						
By Subsidiaries	NA	NA	NA	NA	NA	NA
Against Subsidiaries	NA	NA	NA	NA	NA	NA
Group Companies						
By Group Companies	NA	NA	NA	NA	NA	NA
Against Group Companies	NA	1	NA	NA	NA	Unascertained

A. Brief details of top 5 material outstanding litigations against the company and amount involved: -

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Sr. No.	Particulars	Litigation Filed by	Current Status	Amount Involved (In ₹)
1.	As per details available on the website of the Income Tax Department M/s. Australian Premium Solar (India) Limited (hereinafter referred to as the "Assessee") have been issued with an intimation order u/s. 143(1)(a) of the Income Tax Act, 1961, bearing document reference no. 2022202237152758161C dated March 02, 2023, raising a demand for an amount of Rs. 1,57,400/- for A.Y. 2022-23 in addition to an interest of Rs. 6,296/-and the same is pending to be paid.	Income Tax Department	The matter is still pending at mediation stage.	Rs. 1,57,400
2.	M/s. Australian Premium Solar (India) Limited (hereinafter referred to as the "noticee") have been received with a notice dated May 29, 2022 under the provisions of Employee State Insurance (ESI) Act, 1948, stating that the notice has failed to pay the contribution due for the month(s) of September 2019 and onwards and requiring the noticee to pay the due contribution within the period specified as per Regulation 31 of the ESI (General) Regulation, 1950 and due reply in respect of same has been submitted to the concerned authority.	ESIC	The matter is still pending at mediation stage.	-
3.	M/s. Australian Premium Solar (India) Limited (hereinafter referred to as the "noticee") have been received with a notice dated May 19, 2022 under the provisions of Employee State Insurance (ESI) Act, 1948, requiring the noticee to show cause why damages for delayed submission of the contribution not be levied against the noticee for delayed deposit of due contribution and have been required to appear before the Assistant Director, Authorised Officer, ESIC, Regional office, Ahmedabad and due reply in respect of same has been submitted to the concerned authority.	ESIC	The matter is still pending at mediation stage.	-

- B. Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters / Group companies in last 5 financial years including outstanding action, if any**
 - There has been no disciplinary action taken by SEBI or Stock exchanges against the Promoters / Group Companies in last 5 financial years including outstanding action, if any.
- C. Criminal Proceedings against the promoters - N.A.**

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 1956, the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the 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 Red Herring Prospectus is contrary to the provisions of the Companies Act, 1956, the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Red Herring Prospectus are true and correct.

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LIST OF SELF CERTIFIED SYNDICATE BANKS (SCSBs) UNDER THE ASBA PROCESS

Sr. No.	Name of the Bank	Controlling Branch & Address	Contact Person	Telephone Number	Fax Number	Email
1.	Axis Bank Ltd.	Centralised Collections and Payment Hub (CCPH) 5th Floor, Gigaplex, Building No. 1, Plot No. I.T.5, MIDC, Airoli Knowledge Park, Airoli, Navi Mumbai – 400708	Mr. Sunil Fadtare Assitant Vice President	022-71315906, 9819803730	022- 71315994	Sunil.fadtare@axisbank.com
2.	AU Small Finance Bank Limited	CP3 235, Industrial Area, Apparel Park, Mahal Road, Jagatpura, Jaipur, Rajasthan 302022	Vikrant Singh Sirohi	Mobile : +91 7340012357	-	cpcasba@aubank.in
3.	Bandhan Bank	Adventz Infinity@5, BN Block, Sector V, Salt Lake City, Kolkata	Sagar Ranjan Das Senior Manager	Mobile : 9022339164	-	asba.business@bandhanbank.com
4.	Bank of Baroda	Mumbai Main Office, 10/12 Mumbai Samachar Marg, Fort, Mumbai-23	Mr. Sonu A. Arekar	022-40468314, 40468307,	022-22835236	asba.fortap@bankofbaroda.com
5.	Bank of Maharashtra	Fort Branch, 1st Floor, Janmangal, 45/47, Mumbai Samachar Marg, Mumbai – 400023	SHRI. V R Kshirsagar (DGM)	022-22694160 22652595 22663947	022-22681296	brmgr2@mahabank.co.in; bom2@mahabank.co.in
6.	BNP Paribas	BNP Paribas House, 1, North Avenue, Maker Maxity, Bandra Kurla Complex, Bandra (East), Mumbai – 400051	Mr. Ashish. Chaturvedi, Mr. Dipu SA, Ms Prathima Madiwala	(022) 61964570/61964594/61964592	(022) 61964595	Ashish.chaturvedi@asia.bnpparibas.comdipu.sa@asia.bnpparibas.comprathima.madiwala@asia.bnpparibas.com
7.	Barclays Bank PLC	Barclays Bank PLC 601/603 Ceejay House, Shivsagar Estate, Dr Annie Besant Road, Worli, Mumbai – 400018	Parul Parmar	+91- 22 6719 6400/ 6575	+91- 22 6719 6996	Parul.parmar@barclays.com
8.	Bank of India	Phiroze Jeejeebhoy Tower, (New Stock Exchange Bldg), P. J. Tower, Dalal Street, Fort, Mumbai – 400 023.	Shri Navin Kumar Pathak, Senior Manager	022-22723631/1677/ 9619810717	022-22721782	Stockexchange.Mumbai, south@bankofindia.co.in
9.	Credit Suisse	10th Floor, Ceejay House, Plot F, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400018.	Yogesh Bachwani	098216 13306	-	yogesh.bachwani@credit-suisse.com
10.	CITI Bank NA	Citigroup Center, Plot No C-61, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051	S Girish	022-26535504, 98199 12248	022-26535824	s.girish@citi.com, asba.ops@citi.com
11.	Central Bank of India	Ground floor, Central Bank of India, Central Bank Building, Fort, Mumbai 400001	Mr. Vineet Bansaj	022- 22623148, 22623149	022-22623150	asba4082@centralbank.co.in
12.	Canara Bank	Canara Bank, Capital Market Service Branch,407, 4th floor, Himalaya House79, Mata Ramabai Ambedkar, Marg, MUMBAI-400 001	Mr. Arvind Namdev Pawar	022-22661618/ 22692973/ 9769303555	022-22664140	cb2422@canarabank.com, mbdcomcity@canarabank.com, hocmbd@canarabank.com
13.	City Union Bank Ltd.	48, Mahalakshmi St., T. Nagar, Chennai - 600 017.Tamil Nadu.	Sivaraman	044 - 24340010, 24343517, 24346060, 24348586, 9380286558, 9382642081	044 - 24348586	cub001@cityunionbank.com
14.	DBS Bank Ltd.	DBS Bank Ltd, Fort House, 221, Dr. D.N. Road, Fort, Mumbai, 400 001	Amol Natekar	+91 22 6613 1213	+91 22 6752 8470	amolnatekar@dbi.com
15.	DCB Bank	154, S.V.Patel Road, Dongri (E), Pin - 400009.	Meenaz Hasanali Thanawala	022-67474170	-	meenaz@dcbbank.com
16.	Dhanlaxmi Bank Limited	Ground Floor, Jannabhoomi Bhavan, Plot 11 -12, Jannabhoomi Marg, Fort Mumbai, Maharashtra – 400 001	Ramesh Menon	9167832288, 022- 22871658	-	ramesh.menon@dhanbank.co.in
17.	Deutsche Bank	Sidrah, 110, Swami Vivekananda Road, Khar (West), Mumbai 400052	Ms. Hetal Dholakia	(91) (022) 6600 9428 (91) (022) 6600 9419	-	hetal.dholakia@db.com manoj-s.naik@db.com; nanette.daryanani@db.com.
18.	Equitas Small Finance Bank	CPC, Phase II, 4th floor, Spencer Plaza, No 769, Anna Salai, Chennai - 600002	Chandrashekar Arumugam	(M) 8939886802	-	asbaoperations@equitasbank.com; asbarecon@equitasbank.com
19.	GP Parsik Sahakari Bank Limited	Shivram Patil Bhavan, Parsik Nagar, Kalwa, Thane	Mr.Mayur M.Tanksale	022-25456655	-	mmtanksale800@gpparsikbank.net / pjsbasba@gpparsikbank.net
20.	HSBC Ltd.	3rd Floor, PCD Dept. Umang, Plot CTS No. 1406-A/28, Mindspace, Malad (West) Mumbai 400 064 (address of IPO Operations office)	Mr Jagrut Joshi	(022) 67115485/ 9870403732	(022) 66536005	jagrutjoshi@hsbc.co.in
21.	HDFC Bank Ltd.	FIG – OPS Department HDFC Bank Ltd Lodha - I Think Techno CampusO-3 Level Next to Kanjurmarg Railway Station Kanjurmarg (East) Mumbai - 400042	Vincent Dsouza / Siddharth Jadhav / Prasanna Uchil	022-30752929 / 2927 / 2928	-	vincent.dsouza@hdfcbank.com, siddharth.jadhav@hdfcbank.com, prasanna.uchil@hdfcbank.com
22.	IDFC First Bank	Building no 2, Mindspace TTC Industrial Area, Juinagar. Navi Mumbai – 400 706	Mr. V M Praveen	022-49850025/ 9819708055	-	ASBA.CB@idfcfirstbank.com
23.	ICICI Bank Ltd.	ICICI BANK LIMITED, Capital Market Division, 1st Floor, 122, Mistry Bhavan, Dimshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai	Roshan Tellis	022-22859874/803	022-22611138	roshan.tellis@icicibank.com
24.	IDBI Bank Ltd.	IDBI Bank Limited Central Processing Unit, Sarju House, 3rd Floor, Plot No 7, Street No. 15, Andheri MIDC, Andheri (E), Mumbai.Pin : 400093	Shri. Naveen Nischal HP / Shri Viral Barodia	022- 66700525 / 685	-	hp.naveennischal@idbi.co.in / barodia.viral@idbi.co.in
25.	Indian Bank	Nandanam Branch- 480 Anna Salai, Nandanam 600035	Mr. V Muthukumar, Mr. M Veerabahu	044 24330233	044 24347755	nandanam@indianbank.co.in
26.	IndusInd Bank	IndusInd Bank Ltd. Fort Branch Sonawalla Bldg, Mumbai Samachar Marg, Fort, Mumbai 400001	Yogesh Adke Dy. Vice President	022-66366589 / 91 / 929833670809	022-22644834	yogesh.adke@indusind.com
27.	Indian Overseas Bank	Mexxanine Floor, Cathedral Branch, 762 Anna Salai, Chennai 600 002	Mr. V. Srinivasan	044 - 28513616	-	deposit@iobnet.co.in
28.	J P Morgan Chase Bank, N.A.	J.P. Morgan Tower, Off C.S.T. Road, Kalina Santacruz - East, Mumbai - 400 098	Mahesh Aras	022-61573811	022-61573949	Mahesh.aras@jpmorgan.comIndia.operations@jpmorgan.com
29.	Janata Sahakari Bank Ltd.	N S D I. Department Bharat Bhavan, 1360, Shukrawar Peth, Pune -411002	Shri. Ajit Manohar Sane+91 9960239391	+91 (20) 24431011 +91 (20) 24431016 +91 9503058993	+91 (20) 24431014	jsbnsdl@dataone.in
30.	Karur Vysya Bank Ltd.	Demat Cell, Second Floor No 29, Rangan Street, T Nagar, Chennai - 600 017	Maruthi Kumar Yenamandra	044- 24340374	044-24340374	maruthikumar@kvbmail.com, kvbdp@kvbmail.com

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Sr. No.	Name of the Bank	Controlling Branch & Address	Contact Person	Telephone Number	Fax Number	Email
31.	Karnataka Bank Ltd	The Karnataka Bank Ltd Mangalore-H O Complex Branch Mahaveera Circle Kankanady Mangalore – 575002	Ravindranath Baglodi [Sr.Manager]	Ph: 0824-2228139 /140 /141	Fax: 0824-2228138	Email: mlr.hocomplex@ktkbank.com
32.	Kotak Mahindra Bank Ltd.	Kotak Infinity, 6 th Floor, Building No. 21, Infinity Park, Off Western Express Highway, General AK Vaidya Marg, Malad(E)	Prashant Sawant	D-+91 22 6605 6959M-+91 9967636316	+91 66056642	prashant.sawant@kotak.com
33.	Mehsana Urban Co-Op. Bank Ltd.	Head Office, Urban Bank Road, Highway, Mehsana – 384002	Branch Manager	+91-2762-251908	+91-2762-240762	asba@mucbank.com
34.	Nutan Nagrik Sahakari Bank Ltd.	Opp Samratheshwar Mahadev, Nr. Law Garden, Ellisbridge, Ahmedabad-380006	Miti Shah	9879506795	7926564715	smiti@1977@yahoo.com
35.	Punjab National Bank	Capital Market Services Branch, PNB House, Fort, Sir P.M.Road Mumbai	Sh. K Kumar Raja	Tel – 022- 22621122, 22621123,	022 – 22621124	pnbcapsmumbai@pnb.co.in
36.	Punjab & Sind Bank	Rajindera Place- 21 Rajindra Place Bank House New Delhi-110008	RPS Sandhu	011- 25825784/25711836 991129088	-	d0606@psb.co.in
37.	RBL Bank Limited	Techniplex – I, 9 th Floor, Off Veer Savarkar Flyover, Goregaon (West), Mumbai – 400062.	Shashikant Sanil	022-40288193, 022-40288196, 022-40288197	022-40288195	asba_ops@rblbank.com
38.	Rajkot Nagarik Sahakari Bank Ltd.	Nagrik Bhavan No 1 Parabazar Dhebarbhai Road Rajkot	Shri Yogesh Raveshiya	9427495222	(0281) 2233916/17/18	khumesh@msbindia.com; asba@msbindia.com
39.	State Bank of Hyderabad	Gumfoundry, Hyderabad	Sri Ashok Kulkarni	040-23387325	040-23387743	gunfoundry@sbyhd.co.in
40.	State Bank of Travencore	Anakatchery Buildings, Y M C A Road, Statue, Thiruvananthapuram-695001	P. P. Muraliedharan	0471-2333676	0471-2338134	dptvm@sbt.co.in
41.	SVC Co-Operative Bank Ltd.	Unit No.601-602-603 Dosti Pinnacle Plot No. E-7, Road No.22, Wagle Estate, Thane 400604	Mr. Omkar Anil Sukhathankar	(O) 71991460 71991461 71991462 71991463 71991465	-	sukhathankaroa@svcbank.com
42.	State Bank of Bikaner & Jaipur	Financial Super Market Branch, Apex Mall, Tonk Road, Jaipur	Shri N K Chandak	0141-27444159413398505	0141-2744457	sbbj11060@sbbj.co.innkchandak@sbbj.co.in
43.	State Bank of India	State Bank of India, Capital Market Branch(11777), Videocon Heritage Building(Killick House),Charanjit Rai Marg, Fort, Mumbai – 400 001.	Ms. Raviti	Telephone:022-22094932 Mobile:9870498689	022-22094921	nib.11777@sbi.co.in
44.	Standard Chartered Bank	Crescenzo, 3rd Floor, C/38-39, G-Block, Opposite MCA Club, Bandra-Kurla Complex, Bandra [East], Mumbai 400-051	Rohan Ganpule	022 - 61157250 / 022 - 61157234	022 -26757358	Ipo.scb@sc.com
45.	Syndicate Bank	Capital Market Service Branch, 26A, First Floor, Syndicate Building, P.M. Road, Fort, Mumbai.	P Padmavathy Sundaram, Chief Manager	022-22621844	022-22700997	padmas@syndicatebank.co.in/ cmssc@syndicatebank.co.in
46.	South Indian Bank	ASBA Cell (NODAL OFFICE) 2nd Floor, Shanu Towers, North Kalamassery, Ernakulam, Kerala - 683 104	John K Mechery	9645817905	0484-2351923	asba@sib.co.in
47.	State Bank of Patiala	CO 99-102, Sector - 8C, Chandigarh	Shri. Amarjit Singh Girm	0172-2779116, 2546124, 25438680979586096	0172-2546080	b5597@sbp.co.in
48.	State Bank of Mysore	P. B. No. 1066. # 24/28, Cama Building, Dalal Street, Fort, Mumbai -400 001	Shailendra kumar	7208048007022- 22678041	022-22656346	s.kumar@sbm.co.indalalst@sbm.co.in
49.	The Federal Bank Limited	ASBA CELL, Retail Business Dept., Federal Bank, Marine Drive, Ernakulam 682031	Dhanya Dominic	0484-2201847	4842385605	rbd@federalbank.co.indhanyad@federalbank.co.inriyajacob@federalbank.co.in
50.	Tamilnad Mercantile Bank Ltd.	Tamilnad Mercantile Bank Ltd., Depository Participant Services Cellthird Floor, Plot No.4923, Ac/16,2nd Avenue, Anna Nagar (West),Chennai - 600 040, Tamilnadu, India	Mr. N. Rajasegaran	044-26192552	044-26204174	dps@tnmtonline.com
51.	The Jammu & Kashmir Bank Ltd.	79 A, Mehta House, Bombay Samachar Marg, Fort, Mumbai - 400 023.	Ashfaq Ahmad	9987984105, 022-66595971	022-6634183	bombay@jkbmail.com
52.	The Kalupur Commercial Co-Operative Bank Ltd.	Kalupur Bank Bhavan, Nr. Income Tax Circle, Ashram Road, Ahmedabad-380 014	Jay V. Pathak Manager	079-27582028	079-27544666	jay@kalupurbank.com
53.	The Lakshmi Vilas Bank Ltd.	Bharat House, Ground Floor, 104, Bombay Samachar Marg, Fort Mumbai - 400 001.	S Ramanan	022-22672255-22672247(M)-22673435(CM)	022-22670267	MumbaiFORT_bm@lvbank.in
54.	The Surat Peoples Co-op Bank Ltd	Central Office. Vasudhara Bhavan, Timaliyawad, Nanpura, Surat – 395001	Mr. Iqbal Shaikh	0261-2464577	0261-2464577,592	Iqbal.shaikh@spcbl.in
55.	The Saraswat Co-operative Bank Ltd.	Madhushree, Plot No. 85, District Business Centre, Sector – 17, Vashi. Navi Mumbai – 400703	Mr. Ajit Babaji Satam	022-27884161 27884162 27884163 27884164	022-27884153	ab_satam@saraswatbank.com
56.	TJSB Sahakari Bank Ltd	2nd Floor, Madhukar Bhavan, Road No.16, Wagle Estate	Department Head	022-25838525/530/520		tjsbasba@tjsb.co.in
57.	Union Bank of India	MUMBAI SAMACHAR MARG,66/80, Mumbai Samachar Marg, Post Bag No.253 & 518, Fort, Mumbai - 400023.	Mr. D B JAISWAR	022-22629408	022- 22676685	jaiswar@unionbankofindia.com
58.	UCO Bank	Mumbai Main (Retail) Br., UCO Bank Bldg., D. N. Road, Mumbai- 400 023	Manager	022 40180117 9022457840	022-2222870754	bo.dnroad@mtnl.net.in
59.	Yes Bank Ltd.	YES Bank Limited, Indiabulls Finance Centre, Tower -II , 8th Floor, Senapati Bapat Marg, Elphinstone Road, Mumbai – 400 013.	Alok Srivastava / Shankar Vichare / Avinash Pawar	022 3347 7374/ 7259/ 7251	022 24214504	dlbtiservices@yesbank.in
60.	The Ahmedabad Mercantile Co-Op. Bank Ltd.	Head office :- “Amco House”, Nr. Stadium Circle, Navrangpura, Ahmedabad-09	Bimal P Chokshi	079-26426582-84-88	079-26564863	amcoasba@rediffmail.com
61.	Catholic Syrian Bank Ltd.	P B No. 1900, Ground Floor, Marshall Annex Building, Soorji Vallabhdas Marg, Ballard Estate, Mumbai, Maharashtra, Pin- 400001	Ram Mohan G S	022-64502165, 022-22664269, 022-22665865, 022-22650850	-	mumbaiFORT@csb.co.in

ASBA Applicants may approach any of the above banks for submitting their application in the issue. For the complete list of SCSBs and their Designated Branches please refer to the website of SEBI <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>. A list of SCSBs is also displayed on the website of BSE at www.bseindia.com.