

COMMON BID CUM APPLICATION FORM

KABRA JEWELS LIMITED - INITIAL PUBLIC ISSUE - NR
 Registered Office: 6 Ground Floor, Ison Center, Besides Tanishq, Shivranjani Cross Road, Satellite, Ahmedabad - 380015, Gujarat, India
 Telephone: +91 93288 71207; Contact person: Hiral Ishan Dave, Company Secretary and Compliance Officer
 E-mail: cs.kkjewels@gmail.com; Website: https://kkjewels.org/; Corporate Identity Number: U52393GJ2010PLC061692

FOR NON-RESIDENTS, INCLUDING ELIGIBLE NRIs, FPIs, FVCIs AND REGISTERED MULTI LATERAL AND BILATERAL DEVELOPMENT FINANCIAL INSTITUTIONS ETC. APPLYING ON A REPATRIATION BASIS



To,
 The Board of Directors
 KABRA JEWELS LIMITED

100% BOOK BUILT ISSUE
ISIN: INE0XOW01017
LEI: 984500FD59B3F9CR8428

Bid cum Application Form No.

MEMBERS OF THE SYNDICATE'S STAMP & CODE	SUB-SYNDICATE MEMBER'S/ REGISTERED BROKER'S SCSB'S/CDP'S/RTA'S STAMP & CODE	1. NAME & CONTACT DETAILS OF SOLE / FIRST BIDDER Mr./Ms./M/s. _____ _____ Address _____ _____ Email _____ Tel. No. (with STD code) / Mobile _____
SUB-BROKER'S / SUB-AGENT'S STAMP & CODE	SCSB BRANCH STAMP & CODE	
BANK BRANCH SERIAL NO.	SCSB SERIAL NO.	

3. BIDDER'S DEPOSITORY ACCOUNT DETAILS <input type="checkbox"/> NSDL <input type="checkbox"/> CDSL	6. INVESTOR STATUS
For NSDL enter 8 digit DP ID followed by 8 digit Client ID / For CDSL enter 16 digit Client ID	<input type="checkbox"/> Individual(s) - IND <input type="checkbox"/> Hindu Undivided Family - HUF* <input type="checkbox"/> Bodies Corporate - CO <input type="checkbox"/> Systemically Important NBFCs <input type="checkbox"/> National Investment Fund - NIF <input type="checkbox"/> Insurance Funds - IF <input type="checkbox"/> Venture Capital Fund - VCF <input type="checkbox"/> Alternative Investment Fund - AIF <input type="checkbox"/> Non Resident Indian - NRI (Non-repatriation basis) <input type="checkbox"/> Banks & Financial Institutions - FI <input type="checkbox"/> Mutual Funds - MF <input type="checkbox"/> Insurance Companies - IC <input type="checkbox"/> Other QIBs - OTH <input type="checkbox"/> All entities other than QIBs, Bodies Corporate and Individuals - NOH Please Specify _____ <small>*HUF should apply only through Karta (Application by HUF would be treated on par with individual).</small>

Bid Options	No. of Equity Shares Bid (In Figures) (Bids must be in multiples of Bid Lot as advertised)										Price per Equity Share (₹) / "Cut-off" (Price in multiples of ₹ 1 only) (In Figures only)									"Cut-off" (Please ✓/tick)			
	Bid Price			Retail Discount			Net Price																
	8	7	6	5	4	3	2	1	3	2	1	3	2	1									
Option 1																	<input type="checkbox"/>						
(OR) Option 2																	<input type="checkbox"/>						
(OR) Option 3																	<input type="checkbox"/>						

5. CATEGORY
<input type="checkbox"/> Retail Individual Bidders <input type="checkbox"/> Non-Institutional Bidders <input type="checkbox"/> QIB

7. PAYMENT DETAILS [IN CAPITAL LETTERS]	PAYMENT OPTION: FULL PAYMENT <input checked="" type="checkbox"/>
Amount blocked (₹ in figures) _____ (₹ in words) _____	
ASBA Bank A/c No. _____	
Bank Name & Branch _____	
OR	
UPI ID (Maximum 45 characters) _____	

I/WE (ON BEHALF OF JOINT BIDDERS, IF ANY) HEREBY CONFIRM THAT I/WE HAVE READ AND UNDERSTOOD THE TERMS AND CONDITIONS OF THIS COMMON BID CUM APPLICATION FORM, THE ATTACHED ABRIDGED PROSPECTUS AND THE GENERAL INFORMATION DOCUMENT FOR INVESTING IN PUBLIC OFFERS ("GID") AND HEREBY AGREE AND CONFIRM THE 'BIDDER'S UNDERTAKING' AS GIVEN OVERLEAF. I/WE (ON BEHALF OF JOINT BIDDERS, IF ANY) HEREBY CONFIRM THAT I/WE HAVE READ THE INSTRUCTIONS FOR FILLING UP THIS COMMON BID CUM APPLICATION FORM GIVEN OVERLEAF.

8A. SIGNATURE OF SOLE/ FIRST BIDDER	8B. SIGNATURE OF ASBA BANK ACCOUNT HOLDER(S) (AS PER BANK RECORDS)	8C. MEMBERS OF THE SYNDICATE / SUB-SYNDICATE MEMBERS/ REGISTERED BROKER / SCSB / CDP / RTA / AGENT STAMP (Acknowledging upload of Bid in Stock Exchange system)
	I/We authorise the SCSB to do all acts as are necessary to make the application in the Issue. 1) _____ 2) _____ 3) _____	
Date : _____, 2025		

TEAR HERE



KABRA JEWELS LIMITED
INITIAL PUBLIC ISSUE - NR
 Acknowledgement Slip for Members of the Syndicate / Sub-Syndicate Members / Registered Broker / SCSB / CDP / RTA / Agent

Bid cum Application Form No.

DPID / CL. ID	PAN of Sole / First Bidder
Amount blocked (₹ in figures) _____ ASBA Bank A/c No./UPI ID _____	Stamp and Signature of SCSB Branch / Members of the Syndicate / Sub-Syndicate Member / Registered Broker / CDP / RTA / Agent
Bank Name & Branch _____	
Received from Mr./Ms./M/s. _____	
Telephone / Mobile _____ Email _____	

TEAR HERE

KABRA JEWELS LIMITED INITIAL PUBLIC ISSUE - NR	Option 1	Option 2	Option 3	Stamp & Signature of Members of the Syndicate / Sub-Syndicate Members / Registered Broker / SCSB / CDP / RTA / Agents	Name of Sole / First Bidder
	No. of Equity Shares				
	Bid Price (₹)				
	Amount Blocked (₹ in figures)				
ASBA Bank A/c No./UPI ID _____	Acknowledgement Slip for Bidder			Bid cum Application Form No.	
Bank Name & Branch _____					

Important Note: Application made using third party UPI ID or ASBA Bank A/c are liable to be rejected.

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS DATED TUESDAY, JANUARY 07 2025 (THE "RHP"). YOU ARE ENCOURAGED TO READ GREATER DETAILS AVAILABLE IN THE RHP.

BIDDER'S UNDERTAKING AND CONFIRMATION FOR BID CUM APPLICATION FORM

(IN CASE OF A JOINT BID, THE CONFIRMATIONS, AUTHORISATIONS, UNDERTAKINGS AND REPRESENTATIONS MADE BY THE FIRST BIDDER WILL BE DEEMED TO HAVE BEEN MADE ON BEHALF OF ALL THE JOINT BIDDERS. THE FIRST BIDDER SHALL BE LIABLE FOR ALL THE OBLIGATIONS ARISING OUT OF THE ISSUE OF EQUITY SHARES.)

The Equity Shares offered in the Issue have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction. On the basis of the RHP, which was filed with the Registrar of Companies, Gujarat, Dadra and Nagar Haveli (the "RoC") or the RHP, the General Information Document for Investing in Public Offers. ("GID") and having studied the attached details as per the Abridged Prospectus. I / we hereby apply for Allotment to me / us of the Equity Shares in the Issue up to my / our Bids for maximum number of Equity Shares at or above the Issue Price, to be discovered through the Book Building Process. I / We hereby confirm that I am / we are eligible person(s) to invest in the Issue in accordance with applicable laws. The amount payable on Bidding has been blocked in the ASBA Account with the relevant SCSB or the bank account linked with the UPI ID (in case of UPI Bidders using UPI Mechanism) as mentioned in this Bid cum Application Form, as the case may be. I / We agree to accept the Equity Shares Bid for, or such lesser number as may be Allotted to me / us subject to the terms of the RHP, the Abridged Prospectus, the GID, the Bid cum Application Form and other applicable laws. I / We undertake that I / we will sign all such other documents and do all such acts, if any, necessary on my / our part to enable me / us to be registered as the holder(s) of the Equity Shares which may be Allotted and to register my / our address as given in the Depository records and to place my / our name on the register of members of the Company. I / We acknowledge that in case of QIB Bidders, only (i) the SCSBs (for Bids other than the Bids by Anchor Investors) and (ii) the book running lead manager ("BRLM") and their respective affiliated Syndicate Member (only in the Specified Locations) will have the right to reject Bids (including on technical grounds) at the time of acceptance of Bid cum Application Form provided that the reasons for rejecting the same shall be provided to such Bidder in writing, whereas it has a right to reject it from Non-Institutional Bidders and Retail Individual Bidders based only on technical grounds and / or as specified in the Abridged Prospectus, GID and the RHP as applicable. I / We authorise the Company to make the necessary changes in this Bid cum Application Form and the RHP for the filing of the Prospectus with the RoC without intimation to me / us and use this Bid cum Application Form as the application form for the purpose of the Issue. I / We confirm that I / we have read the RHP and will be provided access to the Prospectus. My / our investment decision is based on our independent verification of the RHP. I / We authorise the Company to make the necessary changes in this Bid cum Application Form and the RHP for the filing of the Prospectus with the RoC without intimation to me / us and use this Bid cum Application Form as the application form for the purpose of the Offer. Any investment decision should be based on independent verification and external advice.

I/WE CONFIRM THAT: EITHER I am/we are Indian national(s) resident in India and I am/we are not applying for the said Equity shares as nominees of any person resident outside India or foreign nationals or I am/we are Indian national(s) resident in India and I am/we are applying for the said Equity shares as power of attorney holder(s) of non-resident holder(s) as mentioned on non-repatriation basis OR I am/we are Indian national(s) resident outside India and I am/we are applying for the said Equity shares on my/our own behalf through NRO account on non-repatriation basis. I/We represent, warrant, acknowledge and agree with the Company, the Selling Shareholders and the BRLM as follows: (A) I/We have read the RHP (if I am/we are in India) and that my/our investment decision is based solely on the RHP as applicable; (B) I/We have read and agree to the representations, warranties and agreements contained in the "Other Regulatory and Statutory Disclosures-Disclaimer in respect of Jurisdiction" in the RHP (if I am/we are in India) or in the sections "Transfer Restrictions". (C) The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or the securities laws of any state of the United States and may not be offered or sold in the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and applicable U.S. state securities laws and that the Equity Shares are being offered and sold only outside the United States in accordance with Regulation S under the Securities Act; (D) I was/were outside of the United States at the time the Issue of the Equity Shares was made to me/us and I am/we are outside the United States at the time I/we signed this Bid cum Application Form; (E) the Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction; (F) I am/we are purchasing the Equity Shares pursuant to the laws of the jurisdictions applicable to me/us; (G) I am/we are not an affiliate of the Company or a person acting on behalf of such affiliate; (H) if I/we are making an application to acquire any of the Equity Shares as fiduciary or agent for one or more investor accounts, I/We have sole investment discretion with respect to each such account and I/We have full power to make the foregoing representations, warranties, acknowledgments and agreements on behalf of each such account; and (i) if I/we are making an application to acquire any of the Equity shares for one or more managed accounts, I am/we are authorized in writing by each such managed account to subscribe to the Equity shares for each such managed account and to make (and I/we hereby make) the representations, warranties, acknowledgments and agreements herein for and on behalf of each such account, reading the reference to "I/we" to include such accounts.

FOR QIB BIDDERS: We confirm that the Bid size / maximum Equity Shares applied for by us do not exceed the relevant regulatory approvals / limits. We are not prohibited from accessing capital markets under any order / ruling / judgment of any regulatory, judicial or any other authority, including Securities and Exchange Board of India ("SEBI") or under the provisions of any law, regulation or statute.

Further: 1) In accordance with ASBA process provided in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations") and as disclosed in the RHP as applicable, I / we authorise (a) the BRLM and the Syndicate Member (in Specified Locations only) or the Registered Brokers (at Broker Centers) or the RTAs (at Designated RTA Locations) or the CDPs (at Designated CDP Locations), as the case may be, to do all acts as are necessary to make the application in the Issue, including uploading my / our Bid, blocking, unblocking of funds in the bank account of the applicant maintained with the SCSB as specified in the Bid cum Application Form and in the bank account of the Applicant linked with the UPI ID provided in the Bid cum Application Form, as the case may be, transfer of funds to the Public Issue Account on receipt of instruction from Registrar to the Issue or the Sponsor Banks, as the case may be, after finalisation of Basis of Allotment; and (b) the Registrar to the Issue or Sponsor Banks, as the case may be, to issue instruction to the SCSBs to unblock the funds in the specified bank account upon finalisation of the Basis of Allotment. 2) In case the amount available in the specified bank account is insufficient as per the highest Bid option, the SCSB / Registrar to the Issue shall reject the application. 3) I / We hereby authorise members of the Syndicate (in Specified Locations only) or the Registered Brokers (at Broker Centers) or the SCSBs (at Designated SCSBs Branches) or CDPs (at Designated CDP Locations) or the RTAs (at Designated RTA Locations), as the case may be, to make relevant revisions as may be required to be done in the Bid, in the event of a revision of the Price Band. I / We hereby provide my / our consent to the Stock Exchanges / Sponsor Banks / NPCI / Registrar to the Issue for collecting, storing and using validating my / our PAN details from the bank account where my / our amount is blocked by the relevant SCSBs.

I/We acknowledge that as per existing policy of the Government of India, OCBs cannot participate in the Issue. I am/we are not an OCB. For further details, see "Issue Procedure" and "Restrictions on Foreign Ownership of Indian Securities" on pages 262 and 295 of the RHP, respectively.

INSTRUCTIONS FOR FILLING UP THE BID CUM APPLICATION FORM

- Name of sole / First Bidder should be exactly the same as it appears in the Depository records. In case of joint Bids, only the name of the First Bidder (which should also be the first name in which the beneficiary account is held) should be provided in the Bid cum Application Form. The Bid means an 'indication to make an offer' during the Bid Offer period by a Bidder and not an offer.
- The First Bidder, should mention his/her PAN, under the Income Tax Act, 1961 DP ID, Client ID and UPI ID (as applicable). Except for Bids by or on behalf of the Central or State Government and the officials appointed by the courts and by investors who are exempt from the requirement of obtaining/ specifying their PAN for transacting in the securities market and by persons residing in the state of Sikkim, any other category of Bidders, including without limitation, multilateral/bilateral institutions, the Bidders, or in the case of joint Bids, the First Bidder (the first name under which the beneficiary account is held), should mention his/her PAN allotted under the Income Tax Act, 1961. Any Bid cum Application Form without the PAN is liable to be rejected other than as specified above. Investors must ensure that their PAN is linked with Aadhaar card and are in compliance with Central Board of Direct Taxes ("CBDT") notification dated February 13, 2020 and the subsequent press releases, including press release dated June 25, 2021, read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022, read with press release dated March 28, 2023 and any subsequent press releases in this regard.
- Based on the PAN, DP ID and Client ID provided by the Bidders, the Registrar to the Issue will obtain Demographic Details registered with Depository Participants to be used, among other things, for Allotment, technical rejections or unblocking ASBA Account. Hence, Bidders are advised to immediately update any change in their Demographic Details as appearing on the records of the Depository Participant to ensure accuracy of records. Please note that failure to do so could result in failure in Allotment of Equity Shares and delays in unblocking of ASBA Account at the Bidders' sole risk and neither the Syndicate Members nor the Registered Brokers nor the Registrar to the Issue nor RTAs/CDPs nor the SCSBs nor the Company nor the Selling Shareholders shall have any responsibility and undertake any liability for the same.
- Bid Lot and Price Band:** The face value of Equity Shares is ₹10 each. The Price Band and the minimum Bid Lot size has been decided by the Company in compliance with the SEBI ICDR Regulations. The Price Band and Minimum Bid Lot size will be advertised in all editions of the Financial Express, an English national daily newspaper and all editions of Janasatta, a Hindi national daily newspaper (and Financial Express Gujarati Newspaper (Gujarati being the Regional Language of Gujarat, where our Registered Office is located), each with wide circulation, at least two (2) Working Days prior to the Bid/Issue Opening Date, with the relevant financial ratios calculated at the Floor Price and at the Cap Price and will be made available to Emerge Platform of National Stock Exchange of India Limited. The Designated Stock Exchange will be the NSE EMERGE for the purpose of uploading on their respective websites in accordance with SEBI ICDR Regulations. In case of revision of the Price Band, the Bid/Issue Period will be extended by at least three (3) additional Working Days after such revision of Price Band subject to the Bid/ Issue Period not exceeding ten (10) Working Days. In cases of force majeure, bank strike or similar circumstances, the Company may, for reasons to be recorded in writing, extend the Bid/Issue Period for a period of minimum one (1) Working Days, subject to a total of ten (10) Working Days. Any revision in the Price Band and the revised Bid/Issue Period, if applicable, will be widely disseminated by notification to the Stock Exchanges, by issuing a public notice and also by indicating the changes on the websites of the BRLM, and at the terminals of the Members of the Syndicate and by intimation to Self-Certified Syndicate Banks ("SCSBs"), other Designated Intermediaries and the Sponsor Banks as applicable.
- Maximum and Minimum Bid Size:** In case of Retail Individual Bidders, such number of Equity Shares in multiples of the minimum Bid Lot such that the Bid Amount does not exceed ₹2,00,000. Bids at the Cut-Off Price indicate their agreement to purchase the Equity Shares at the Issue Price, as determined at the completion of the Book Building Process. In case of Non-Institutional Bidders and QIB Bidders, the minimum Bid size shall be such number of Equity Shares in multiples of the minimum Bid Lot such that Bid Amount exceeds ₹2,00,000. The maximum Bid by any investor should not exceed the investment limits prescribed for them by applicable laws and mentioned in the RHP.
- Please tick category as applicable to ensure proper upload of Bid in Stock Exchange system.
- Please tick investor status as applicable. Please ensure investor status is updated in your Depository records.
- Cheques/Demand Draft/Cash/stock invest/money orders/postal orders will not be accepted.** Eligible NRIs bidding on a non-repatriation basis by using the Resident Bid cum Application Form are required to authorise their SCSB to confirm or accept the UPI Mandate Request (in case of UPI Bidders Bidding through the UPI Mechanism) to block their Non-Resident Ordinary (NRO) Accounts for the full Bid Amount, at the time of the submission of the Bid cum Application Form. All Bidders including the Eligible NRI Bidders Bidding on a repatriation basis by using the Non-Resident Forms should authorize their SCSB (if they are Bidding directly through the SCSB) or confirm or accept the UPI Mandate Request (in case of UPI Bidders Bidding through the UPI Mechanism) to block their Non-Resident External ("NRE") accounts, or Foreign Currency Non-Resident ("FCNR") Accounts. All Bidders including the Eligible NRIs Bidding on a non-repatriation basis can obtain the Bid cum Application Form from the Registered Office of the Company or from any of the Members of the Syndicate or CDPs or RTAs or Registered Brokers from the Bidding centers. In accordance with applicable law and UPI Circulars, Bidders to please ensure that SCSB where the ASBA Account is maintained has notified at least one branch in the location where Bid cum Application Forms will be deposited by Designated Intermediaries.

- Please note that application made using third party UPI ID or third party ASBA Bank A/c. are liable to be rejected.
- QIBs cannot use UPI Mechanism to apply. Bidding for an amount exceeding ₹5,00,000 cannot use UPI Mechanism. UPI bidders applying up to ₹5,00,000 can apply as per NPCI vide circular reference no. NPCI/UI/OC No. 127/2021-22 dated December 9, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 5, 2022.
- For UPI Bidders bidding through the UPI Mechanism.**
 - 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) UPI Bidders with application size up to ₹5,00,000 bidding through the UPI Mechanism may apply through the SCSBs and mobile applications whose names appear on the website of the SEBI (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=40) and (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=43) respectively, as updated from time to time.
 - Eligible NRIs applying in the Issue 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 belonging to any third party.
 - UPI Bidders bidding through 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 "Issue Procedure" on page 262 of the RHP.

- Only the Sole Bidder / 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. Signature of ASBA Account holder is mandatory. If the First Bidder is not the account holder, ensure that the Bid cum Application Form is signed by the account holder. Necessary revisions in the Bidders' undertaking and instructions will be required depending upon the jurisdiction in which the sale of shares is proposed.
- Other Instructions:** a. Bids must be made only in the prescribed Bid cum Application Form. b. Bids must be completed in full, in BLOCK LETTERS in ENGLISH. Bidders should note that Members of the Syndicate, Registered Broker, CDPs, RTAs, and/or SCSBs will not be liable for errors in data entry due to incomplete or illegible Bid cum Application Forms; and c. Ensure that all applicable documents in support of the Bid are attached with the Bid cum Application Form.
- The Bidders may note that in case the DP ID, Client ID and PAN mentioned in the Bid cum Application Form and entered into the electronic bidding systems of the Stock Exchanges do not match with the DP ID, Client ID and PAN available in the Depository database, the Bid cum Application Form is liable to be rejected. Investors must ensure that their PAN is linked with Aadhaar card and are in compliance with CBDT notification dated February 13, 2020 and press release dated June 25, 2021 read with press release dated September 17, 2021 and CBDT circular no. 7 of 2022, dated March 30, 2022 and press release dated March 28, 2023 and any subsequent press releases in this regard.
- The Equity Shares have not been and will not be registered under the U.S. Securities Act or any state securities laws in the United States, and unless so registered, and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered and sold (i) within the United States only to "qualified institutional buyers" as defined in Rule 144A under the U.S. Securities Act, and in transactions exempt from, or not subject to, the registration requirements of the U.S. Securities Act, and (ii) in "offshore transactions" as defined in, and in reliance on, Regulation S under the U.S. Securities Act and the applicable laws of the jurisdiction where those offer and sales occur.
- This Bid cum Application Form is being offered to you on the basis that you (i) confirm that the representations, warranties, agreements and acknowledgement set out in "Other Regulatory and Statutory Disclosures" and "Issue Procedure" on pages 240 and 262 respectively of the RHP and (ii) agree to abide by (1) this Bid cum Application Form and (2) the RHP (if you are in India) with the terms and conditions contained therein

Notes: Terms used but not defined herein shall have the meaning assigned to such terms in the RHP, as applicable. For detailed instructions for filling the various fields of this Bid cum Application Form, please refer to the GID, which is also available on the respective websites of the BRLM and the Stock Exchanges.

TEAR HERE

<ul style="list-style-type: none"> In case of queries related to Allotment/ credit of Allotted Equity Shares, the Bidders should contact Registrar to the Issue. In case of Bids submitted to the SCSBs, the Bidders should contact the relevant SCSB. In case of queries related to upload of Bids submitted to the relevant Members of the Syndicate / RTAs / Registered Brokers / CDPs, as applicable, the Bidders should contact the relevant Designated Intermediary. For UPI related queries, investors can contact NPCI at the toll free number- 18001201740 and Mail ID: ipo.upi@npci.org.in and the Registrar to the Issue at Tel: 044 - 40020700/ 28460390; E-mail: ipo@cameoindia.com In case of ASBA Bidders (other than 3-in-1 Bids) for a bid above ₹5,00,000, ensure that the bid is uploaded only by the SCSBs Ensure that you have accepted the UPI Mandate Request received from the Sponsor Bank prior to 5:00 p.m. on the Bid/ Issue Closing Date. 	COMPANY CONTACT DETAILS	REGISTRAR TO THE ISSUE
	KABRA JEWELS LIMITED Registered Office: 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite, Ahmedabad - 380015, Gujarat, India Telephone: +91 93288 71207 E-mail: cs.kkjewels@gmail.com Website: https://kkjewels.org/ Contact person: Hiral Ishan Dave, Company Secretary and Compliance Officer Corporate Identity Number: U52393GJ2010PLC061692	Cameo Corporate Services Limited Subramanian Building, No.1 Club House Road, Chennai 600002, India Tel: 044 - 40020700/ 28460390 Email: ipo@cameoindia.com Investor grievance e-mail: investors@cameoindia.com Online Investor Portal: https://wisdom.cameoindia.com Website: www.cameoindia.com Contact Person: Ms. K. Sreepriya (Executive Vice President and Company Secretary) SEBI registration number: INR000003753

 (Please scan this QR Code to view the RHP)	This is an Abridged Prospectus containing salient features of the Red Herring Prospectus dated January 07, 2025 (“RHP”). You are encouraged to read greater details available in the Red Herring Prospectus which is available on the website of the Stock Exchange (www.nseindia.com), the Company (https://kkjewels.org/) and the Lead Manager (ib.marwadichandaranagroup.com). Unless otherwise specified, all capitalized terms used herein and not specifically defined bear the same meaning as ascribed to them in the Red Herring Prospectus.
	THIS ABRIDGED PROSPECTUS CONSISTS ‘8’ PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



Kabra Jewels Limited

CIN: U52393GJ2010PLC061692, Date of Incorporation: July 21, 2010

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite, Ahmedabad - 380015, Gujarat, India.	N.A.	Hiral Ishan Dave (Company Secretary and Compliance officer)	Email Id: cs.kkjewels@gmail.com Tel. No: +91 93288 71207	https://kkjewels.org/

THE PROMOTERS OF OUR COMPANY ARE KAILASH KABRA AND JYOTHI KAILASH KABRA

DETAILS OF ISSUE TO PUBLIC:

Type of Issue (Fresh/ OFS/ Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in Rs.)	OFS Size (by no. of shares or by amount in Rs.)	Total Issue Size (by no. of shares or by amount in Rs.)	Issue Under 229(1)/ 229(2)	Share Reservation		
					QIB	NII	RII
Fresh Issue	31,25,000 Equity Shares aggregating up to ₹ [●] Lakhs	N.A.	31,25,000 Equity Shares aggregating up to ₹ [●] Lakhs	The Issue is being made in Terms of Regulation 229 (2) of the SEBI ICDR Regulations	Not more than 14,16,000 Equity Shares	At least 4,26,000 Equity Shares	At least 9,93,000 Equity Shares

These equity shares are proposed to be listed on the Emerge Platform of NSE Limited and thereby the Designated Stock Exchange will be the NSE.

OFS: Offer for Sale

DETAILS OF OFS BY PROMOTER(S)/ PROMOTER GROUP/ OTHER SELLING SHAREHOLDERS: N.A

Name	Type	No of Shares offered/ Amount in Rs.	WACA in Rs per Equity
N.A.			

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

Price Band, Minimum Bid Lot & Indicative Timelines	
Price Band*	₹ 121 /- to ₹ 128 /- per Equity Share of Face Value of ₹10/- Each
Minimum Bid Lot Size	1,000 Equity Shares
Anchor Investor Bidding Date	Tuesday, January 14, 2025
Issue Open On	Wednesday, January 15, 2025
Issue Closes On	Friday, January 17, 2025
Finalisation of Basis of Allotment	On or about Monday, January 20, 2025
Initiation of Refunds	On or about Tuesday, January 21, 2025
Credit of Equity Shares to Demat accounts of Allottees	On or about Tuesday, January 21, 2025
Commencement of trading of Equity Shares	On or about Wednesday, January 22, 2025

*For details of Issue price and Basis for Issue Price, please refer to advertisement and page 88 of the Red Herring Prospectus.

DETAILS OF WACA OF ALL SHARES TRANSACTED 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	Negligible	NA	0-485

** As certified by S N Shah & Associates, Chartered Accountants by their certificate dated January 04, 2025.

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 Book Running Lead Manager 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 88 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

Investment 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 the 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 issued 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 Red Herring Prospectus. Specific attention of the investors is invited to chapter titled “Risk Factors” beginning on Page No. 26 of the Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Application Form and the Red Herring Prospectus from the Stock Exchange, Syndicate Members, Registrar to the Issue, Share Transfer Agents, Depository Participants, Stock Brokers, Underwriters, Bankers to the Issue, Investors’ Associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the Red Herring Prospectus and/or the General Information Document (GID) from the Book Running Lead Manager or download it from the websites of the Stock Exchange i.e. www.nseindia.com and the BRLM at <https://ib.marwadichandaranagroup.com/>.

PRICE INFORMATION OF BRLM*

Issuer Name	Name of Merchant Banker	+/- % 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
Hamps Bio Limited	Marwadi Chandarana Intermediaries Brokers Private Limited	NA	NA	NA

*Disclosures subject to recent issues (initial public offerings) in current financial year and two preceding financial years managed by each Merchant Banker with common issues disclosed once.

Name of Book Running Lead Manager and contact details (telephone and email id)	Marwadi Chandarana Intermediaries Brokers Private Limited Telephone: +91 022 6912 0027 E-mail: mb@marwadichandarana.com
Name of Syndicate Members	Marwadi Chandarana Intermediaries Brokers Private Limited Telephone: +91 022 6912 0027 E-mail: mb@marwadichandarana.com
Name of Market Maker and contact details	Giriraj Stock Broking Private Limited Telephone: 033-40054519 E-mail: girirajstock@yahoo.com
Name of Registrar to the Issue and contact details (telephone and email id)	Cameo Corporate Services Limited Telephone: +044 4002 0700 E-mail: ipo@cameoindia.com
Name of Statutory Auditor	M/s. S N Shah & Associates
Name of Credit Rating Agency and the rating or grading obtained, if any	NA
Name of Debenture trustee, if any	NA
Self-Certified Syndicate Banks	The list of SCSBs notified by SEBI for the ASBA process is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes on the SEBI website, or at such other website as may be prescribed by SEBI from time to time. A list of the Designated Branches of the SCSBs with which an ASBA Applicant (other than an UPI Applicants using the UPI mechanism), not applying through Syndicate/Sub Syndicate or through a Registered Broker, may submit the ASBA Forms is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 on the SEBI website, and at such other websites as may be prescribed by SEBI from time to time. Further, the branches of the SCSBs where the Designated Intermediaries could submit the ASBA Form(s) of Applicants (other than UPI Applicants) is provided on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 which may be updated from time to time or at such other website as may be prescribed by SEBI from time to time.
Non-Syndicate Registered Brokers	You can submit Application Forms in the Issue to Registered Brokers at the Broker Centres. The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the websites of the NSE at www.nseindia.com as updated from time to time.
Details regarding website address(es)/link(s) from which the investor can obtain a list of RTAs, CDPs and stockbrokers who can accept applications from investors, as applicable	In terms of SEBI circular no. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015, the list of the RTAs eligible to accept Applications forms at the Designated RTA Locations, including details such as address, telephone number and e-mail address, are provided on the website of the SEBI (www.sebi.gov.in), and updated from time to time. For details on RTA, please refer to http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes . In terms of SEBI circular no. CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015, the list of the CDPs eligible to accept Application Forms at the Designated CDP Locations, including details such as name and contact details, are provided on the website of the Stock Exchange. The list of branches of the SCSBs named by the respective SCSBs to receive deposits of the Application Forms from the Designated Intermediaries will be available on the website of the SEBI (www.sebi.gov.in) and updated from time to time.

PROMOTER OF THE ISSUER COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1.	Kailash Kabra	Individual	Kailash Kabra aged 39 years is the Managing Director and Promoter of the Company. He has completed his higher education from St. Xaviers School, Loyola Hall, Ahmedabad. He has been associated with the Issuer Company since its inception in the year 2010. He has 14 years of experience in the Gems and Jewellery industry. He is responsible for managing diverse purchases, ranging from jewellery selections sourced from various vendors to strategic marketing planning and budgeting.
2	Jyothi Kailash Kabra	Individual	Jyothi Kailash Kabra aged 37 years is the Executive Director and Promoter of the Company. She holds a diploma degree in Interior Designing from Jain School of Interior Design, Bangalore. She has been associated with the Issuer Company since the year 2012. She has 12 years of experience in the Gems and Jewellery industry. She is responsible for jewellery selection and design.

BUSINESS OVERVIEW AND STRATEGY

Company Overview: Our company operates in the retail jewellery sector, offering a diverse range of gold, diamond, and silver ornaments and our other offerings include gold and silver coins, utensils and other artifacts. Our Company, guided by our Promoters and their team, understands customer preferences and creates designs to meet their needs. Our primary expertise is in designing and we market our exclusive creations under the brand name “KK Jewels”. We have a diverse product portfolio which includes rings, earrings, pendants, bracelets, chains, necklaces, bangles and other wedding jewellery through which we cater a large number of customers. As on the date of this RHP, Our Company has 6 showrooms under the brand *KK Jewels Bridal*, *KK Jewels Diamond*, *KK Jewels Silver*, *KK Jewels Gold*, *KK Jewels - Atarashi* and *KK Jewels - Silver Studio*, 3 offices and 1 exhibition centre located in the city of Ahmedabad. All of these showrooms are operated and managed by us, and has been taken on rental basis. For further details of our showrooms, office and exhibition centre refer section “*Our Business – Our Location*” on page no. 140. The gold, diamond and other jewellery inventory in each showroom match customer preferences and designs. Our main strengths are our focus on design and innovation, our understanding of consumer preferences and market trends, the detail in our designs, and the quality of our products.

Products: Our product portfolio consists standard and antique gold jewellery, gold jadtar jewellery, gold polki jewellery, gold kundan meena jewellery, real diamond jewellery, loose diamonds, solitaires and solitaire jewellery, as well as silver jewellery, silver utensils, and silver articles, lab grown diamond jewellery, rose gold jewellery, platinum jewellery, men’s accessories jewellery etc.

Geographies Served: Our operations are confined to Ahmedabad, Gujarat.

Key Performance Indicators:

(₹ in lakhs unless otherwise stated)

Key Performance Indicator	For the Period ended November 30, 2024	Financial Year 2024	Financial Year 2023	Financial Year 2022
Revenue from Operations	12,527.98	16,400.17	12,227.07	11,208.04
EBITDA	2,000.61	2182.46	1239.22	1174.05
EBITDA Margin (%)	15.97%	13.31%	10.14%	10.48%
PAT	880.89	939.64	440.58	540.47
PAT Margin (%)	7.03%	5.73%	3.60%	4.82%
ROE (%)	22.10%	30.25%	20.34%	31.32%
ROCE (%)	14.14%	18.23%	13.62%	18.26%

Notes: As certified by S N Shah & Associates, Chartered Accountants by their certificate dated January 04, 2025.

Client Profile or Industries Served: Gems Jewellery and Watches

Revenue segmentation in terms of top 5/10 clients:

Particulars	For the period ended on November 30, 2024		For the year ended March 31, 2024		For the year ended March 31, 2023		For the year ended March 31, 2022	
	(Rs. in lakhs)	%	(Rs. in lakhs)	%	(Rs. in lakhs)	%	(Rs. in lakhs)	%
Top Customer	445.76	3.56%	313.79	1.91%	345.89	2.83%	692.94	6.18%
Top 5 Customers	1,544.87	12.33%	1,282.43	7.82%	1,277.41	10.45%	1,998.49	17.83%
Top 10 Customers	2,365.99	18.89%	1,943.36	11.85%	1,970.81	16.12%	2,651.22	23.65%

Intellectual Property, if any: For details of Intellectual Property, please refer to page 142 of the Red Herring Prospectus

Market Share: Not ascertainable

Manufacturing Plant, if any: Not Applicable

Employee Strength: 121 Employees as on November 30, 2024. For further details, please refer to Human Resources on page 139 of RHP.

BOARD OF DIRECTORS

Sr No.	Name	Designation (Independent/ Whole time/ Executive/ Nominee)	Experience & Educational Qualification	Other Directorships
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1.	Kailash Kabra	Managing Director	Kailash Kabra aged 39 years is the Managing Director and Promoter of the Company. He has completed his higher education from St. Xaviers School, Loyola Hall, Ahmedabad. He has been associated with the Issuer Company since its inception in the year 2010. He has 14 years of experience in the Gems and Jewellery industry. He is responsible for managing diverse purchases, ranging from jewellery selections sourced from various vendors to strategic marketing planning and budgeting.	Suryalaxmi Developers Limited
2.	Jyothi Kailash Kabra	Executive Director	Jyothi Kailash Kabra aged 37 years is the Executive Director and Promoter of the Company. She holds a diploma degree in Interior Designing from Jain School of Interior Design, Bangalore. She has been associated with the Issuer Company since the year 2012. She has 12 years of experience in the Gems and Jewellery industry. She is responsible for jewellery selection and design.	Nil
3.	Nimesh Puranprakash Phophalia	Non-Executive Non- Independent Director	Nimesh Puranprakash Phophalia aged 40 years is the Non-executive Non-Independent Director of the Company. He holds degree in Bachelors of Commerce from University of Mumbai and a Diploma degree in Graduate Diamonds from Gemological Institute of America. He was associated with the jewellery industry for the past 20 years. He is the sole proprietor of M/s. Vishesh Jewels and is involved in manufacturing, wholesaling and trading of jewellery.	Nil
4.	Indira Suresh Vora	Non-Executive Independent Director	Indira Suresh Vora aged 48 years is the Non-executive Independent director of the Company. She is a qualified Chartered Accountant from the Institute of Chartered Accountants of India. She has over 7 (seven) years of professional experience. Prior to her appointment in our company as an independent director she was associated with LIC of India as an Assistant Administrative Officer. She was employed as a Chartered Accountant (MMG Scale-III) in credit department in Corporation Bank. She has also worked with Union Bank of India as a Chief Manager. She was appointed as an Additional Director on the Board of our Company with effect from April 06, 2024 and has been re-appointed by the Shareholders as a Director at the Extra-Ordinary General Meeting held on August 13, 2024.	Vikalp Securities Limited JEE Pumps Limited
5.	Hetal Karshanbhai Vaghela	Non-Executive Independent Director	Hetal Karshanbhai Vaghela aged 31 years is the Non-executive Independent director of the company. She is a qualified Company Secretary from the Institute of Company Secretary of India. She has over 3 (three) years of professional experience. Prior to her appointment in our company as an independent director she was associated with Abhishek Integration Limited as Company Secretary and Compliance Officer. She was appointed as an Additional Director on the Board of our Company with effect from June 11, 2024 and has been re-appointed by the Shareholders at the Extra-Ordinary General Meeting held on August 13, 2024.	Nil

For the complete profile of our Board of Directors, please refer to the chapter title “Our Management - Brief profile of Directors of our Company” beginning on page 157 of the Red Herring Prospectus.

OBJECTS OF THE ISSUE

Details of means of finance:

The proposed year wise break up of deployment of funds and Schedule of Implementation of Net Issue Proceeds is as under:

Sr. No.	Particulars	(Rs. in Lakhs)	
		Amount to be deployed and utilized in FY 2025	% of Gross Proceeds**
1.	Repayment of certain borrowing availed by our Company, in part or full	1,000.00	[●]
2.	To meet Working Capital requirements	2,200.00	[●]
3.	General Corporate Purpose**	[●]	[●]
	Total	[●]	[●]

**To be finalized upon determination of the Issue Price and updated in the Prospectus prior to filing with the RoC. The amount utilized for general corporate purposes shall not exceed 25% of the Gross Proceeds.

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: NA

Name of monitoring agency, if any: NA

Terms of Issuance of Convertible Security, if any: NA

SHAREHOLDING PATTERN

Sr. No.	Particulars	Pre-Offer number of Equity Shares	% Holding of Pre-Offer
1.	Promoters & Promoter Group	65,59,520	89.12%
2.	Public	8,00,480	10.88%
3.	Non - Promoter Non - Public	-	-
	Total	73,60,000	100%

NUMBER/AMOUNT OF EQUITY SHARES PROPOSED TO BE SOLD BY SELLING SHAREHOLDERS, IF ANY: N.A.

SUMMARY OF RESTATED FINANCIALS

The following information has been derived from the Restated Financial Information:

(Rs. in lakhs)

Particulars	As on November 30, 2024	For the year ended March 31,		
		2024	2023	2022
Total revenue from operations (Net)	12,527.98	16,400.17	12,227.07	11,208.04
Net Profit/(Loss) before tax and extraordinary items	1,210.64	1,257.11	604.74	737.10
Net Profit / (Loss) after tax	880.89	939.64	440.58	540.46
Equity Share Capital	736.00	46.00	46.00	46.00
Reserve & Surplus	3,250.78	3,059.88	2,120.24	1,679.66
Net worth	3,986.78	3,105.88	2,166.24	1,725.66
Basic earnings per share (Rs.)	11.97	204.27	95.78	117.49
Diluted earnings per share (Rs.)	11.97	12.77	5.99	7.34
Return on net worth (%)	22.10%	30.25%	20.34%	31.32%
Net asset value per share (Rs.)	54.17	42.20	29.43	23.45

For further details, see “Restated Financial Statements” beginning on page 174 of the Red Herring Prospectus.

BUSINESS RISK FACTORS

The below mentioned risks are top 10 risk factors as per the Red Herring Prospectus:

1. Our Company, Promoters and Directors are involved in certain legal proceedings. Any adverse outcome on such proceeding may affect our business, financial condition and reputation.
2. Our Company requires significant amount of working capital for continued growth. Our inability to meet our working capital requirements, on commercially acceptable terms, may have an adverse impact on our business, financial condition and results of operations
3. If we are unable to effectively manage our retail network and operations or pursue our growth strategy, we may not achieve our expected levels of profitability which may adversely affect our business prospects, financial condition and results of operations.
4. Business Risk Due to Geographic Concentration.
5. We do not own the registered office and showrooms from which we carry out our business activities. Any dispute in relation to use of these premises would have a material adverse effect on our business and results of operations.
6. We have not entered into any agreements with our vendors and job workers (Karigars). Thus, any dispute or delay in getting the work done from the vendor and job workers could have a material adverse effect on our business, results of operations and financial condition.
7. Orders placed by customers may be delayed, modified, cancelled or not fully paid for, which may have an adverse effect on our business, financial condition and thereby on our results of operations.
8. Our gold and jewellery business faces risks from market volatility and changing consumer preferences. Fluctuations in commodity prices like gold could impact our costs and profitability. Evolving consumer tastes influence product demand, necessitating continuous adaptation to remain competitive.
9. Our income and sales are subject to seasonal fluctuations and lower income in a peak season may have a disproportionate effect on our results of operations.
10. We undertake sales on credit terms to a limited number of customers and defaults in payment of the dues by such customers could have an adverse effect on our business, results of operations and financial condition.

For further details, see “Risk Factors” on page 26 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against our Company and amount involved:

Name of Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoter	Material Civil Litigations	Aggregate amount involved (Rs in Lakhs)
Company						
By the Company	-	-	-	-	-	-
Against the Company	-	4	-	-	-	202.54
Directors						
By our Directors	-	-	-	-	-	-
Against the Directors	-	-	-	-	-	-
Promoters*						
By Promoters	-	-	-	-	-	-
Against Promoters	-	2	-	-	-	Unascertained

Group Companies						
By Group Companies	-	-	-	-	-	-
Against Group Companies	-	7	-	-	-	62.86

*Our directors are also our promoters. Hence litigation against them has not been included under the head directors to avoid repetition.

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

Sr. No.	Particulars
1	<p>Indirect Tax – Sales Tax Officer</p> <p>A notice has been issued by the Sales Tax Officer Ahmedabad, for the period April 2020 to March 2021. The notice, dated June 13, 2024, is an Intimation of Tax followed by a Show cause Notice dated July 3, 2024. The Show Cause notice was issued under section 73 of the GST Act for short payment of tax, excess Input Tax Credit (ITC) claimed, and discrepancies in GSTR 2, 2A, 3B, and 9. The tax demand in dispute amounts to Rs. 1,98,59,932, which includes Rs. 1,11,84,811 as tax, Rs. 75,56,639 as interest charged, and Rs. 11,18,482 as a penalty on default. The matter is still pending, as the company is yet to submit a reply.</p>
2	<p>Indirect Tax – Sales Tax Officer</p> <p>The Sales Tax Officer, Ahmedabad for the period April 2020 to March 2021, issued an Intimation of Tax dated June 13, 2024, followed by a Show Cause Notice dated July 3, 2024, under section 74 of the GST Act. The Show Cause notice pertains to ineligible Input Tax Credit (ITC) claimed as per section 16(2) from cancelled taxpayers, non-genuine and non-existent taxpayers, and return/tax defaulters. The tax demand in dispute amounts to Rs. 3,50,845, which includes Rs. 1,93,222 as tax, Rs. 1,28,639 as interest charged, and Rs. 28,984 as a penalty on default. The matter is currently pending, as the company is yet to submit a reply.</p>
3	<p>Pending Liability in TDS:</p> <p>As per details available on the TRACES an aggregate outstanding amount of Rs. 43,643/- is determined to be paid from Previous years till 2023-24 against M/s. Kabra Jewels Private Limited (hereinafter referred to as the “Assessee”) as default on account of short payment and short deduction of taxes and interest thereon on payment defaults and late filing fees u/s 201, 234E and interest u/s. 201 of the Income Tax Act. Although no action in respect of recovery of same has been taken by the department till date, except for issue of communication notices, the department may at any time issue recovery notices in which event the same shall become payable</p>
4	<p>Pending Liability in TDS - A.Y. 2017-18:</p> <p>M/s. Kabra Jewels Private Limited (hereinafter referred to as the “Assessee”) had been issued with a notice dated March 28, 2024 issued u/s. 148A(b) of the Income Tax Act, 1961 based on the information available with the Assessing officer which suggests that the income chargeable to tax for the A.Y. 2017-18, has escaped assessment, in accordance with the risk management strategy formulated by the Board from time to time. In accordance with the information received from the DDIT-(Inv.), Unit-2(2), Ahmedabad, assessee was alleged of having entered into various financial transactions during the F.Y. 2016-17 relevant to A.Y. 2017-18. As alleged, subsequent to the issue of the aforementioned notice, the assessee herein failed to respond pursuant to which the concerned authority herein alleged the assessee of having escaped the assessment of income to the tune of Rs. 178,07,79,003/- for the A.Y. 2017-18. Further after having noted that the issues under consideration were never examined and nor discussed by the AO during the course of scrutiny assessment proceedings, an order bearing no. ITBA/AST/F/148A/2024-25/1064337585(1) dated April 24, 2024, was passed by the Deputy Commissioner of Income tax, for re-opening the assessment u/s. 147 of the Act and for issuance of notice u/s. 148. Subsequent to the order, the assessee herein has been issued with a notice bearing no. ITBA/AST/S/148_1/2024-25/1064338115(1) dated April 24, 2024 under the provisions of section 148 of the Act, and proceedings under the same are pending.</p>

C. Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any: N.A.

D. Details of outstanding criminal proceedings against Promoters:- N.A.

For further details of the outstanding litigation proceedings, see “*Outstanding Litigation and Material Developments*” on page 225 of the Red Herring Prospectus.

ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY – N.A.

DECLARATION BY THE COMPANY

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 the Red Herring Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India Act, 1992, each as 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 the Red Herring Prospectus are true and correct.

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,	Mr. Sunil Fadtare Asstiant Vice	022-71315906, 9819803730	022- 71315994	Sunil.fadtare@axisbank.com

		Plot No.IT.5, MIDC, Airoli Knowledge Park, Airoli, Navi Mumbai – 400708	President			
2.	AU Small Finance Bank Limited	CP3 235, Industrial Area, Apparel Park, Mahal Road, Jagatpura, Jaipur, Rajasthan 302022	Vikrant Singh Sirohi	Mobile : +91 7340012357	-	epcasba@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	cbu001@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@dbs.com
15.	Dhanlaxmi Bank Limited	Ground Floor, Janmabhoomi Bhavan, Plot 11 -12, Janmabhoomi Marg, Fort Mumbai, Maharashtra – 400 001	Ramesh Menon	9167832288, 022- 22871658	-	ramesh.menon@dhanbank.co.in
16.	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.
17.	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
18.	GP Parsik Sahakari Bank Limited	Shivram Patil Bhavan, Parsik Nagar, Kalwa, Thane	Mr.Mayur M.Tanksale	022-25456655	-	mmtanksale800@gpparsikbank.net / pjsbasba@gpparsikbank.net
19.	HSBC Ltd.	3rd Floor, PCM 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
20.	HDFC Bank Ltd.	FIG – OPS Department HDFC Bank Ltd Lodha - I Think Techno Campus-O-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
21.	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
22.	ICICI Bank Ltd.	ICICI BANK LIMITED, Capital Market Division, 1st Floor, 122, Mistry Bhavan, Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai	Roshan Tellis	022-22859874/803	022-22611138	roshan.tellis@icicibank.com
23.	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
24.	Indian Bank	Nandanam Branch- 480 Anna Salai, Nandanam 600035	Mr. V Muthukumar, Mr. M Veerabahu	044 24330233	044 24347755	nandanam@indianbank.co.in
25.	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
26.	Indian Overseas Bank	Mexxanine Floor, Cathedral Branch, 762 Anna Salai, Chennai 600 002	Mr. V. Srinivasan	044 - 28513616	-	deposit@jobnet.co.in
27.	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
28.	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
29.	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

30.	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
31.	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
32.	Nutan Nagrik Sahakari Bank Ltd.	Opp Samratshwar Mahadev, Nr, Law Garden, Ellisbridge, Ahmedabad-380006	Miti Shah	9879506795	7926564715	smiti@1977@yahoo.com
33.	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
34.	Punjab & Sind Bank	Rajindera Place- 21 Rajindra Place Bank House New Delhi-110008	RPS Sandhu	011- 25825784/25711836 9911129088	-	d0606@psb.co.in
35.	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
36.	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
37.	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
38.	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
39.	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
40.	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
41.	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
42.	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@tmbonline.com
43.	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
44.	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
45.	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
46.	The Saraswat Co-operative Bank Ltd.	Madhusree, 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
47.	TJSB Sahakari Bank Ltd	2nd Floor, Madhukar Bhavan, Road No.16, Wagle Estate	Department Head	022-25838525/530/520		tjsbasba@tjsb.co.in
48.	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
49.	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
50.	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
51.	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
52.	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	-	mumbai@csb.co.in
53.	DCB Bank	154, S.V.Patel Road, Dongri (E), Pin -400009	Meenaz Hasanali Thanawala	022-67474170	-	meenaz@dcbbank.com

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 NSE at www.nseindia.com .

BIDDER'S UNDERTAKING AND CONFIRMATION FOR BID REVISION FORM

I/We (on behalf of joint Bidders, if any) confirm that the Acknowledgement Slip for my/our Bids is enclosed for the revisions which are being requested. I/We agree to be bound by all the terms & conditions mentioned in this 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/our existing Bids as appearing on the electronic book building system do not tally with the details given in this Bid Revision Form.

INSTRUCTIONS FOR FILLING UP THE REVISION FORM

- Name of Sole Bidder / First Bidder should be exactly the same as it appears in the depository records. 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 Bid means an 'indication to make an offer' and not 'an offer'.
- 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 Bid Amount payable must be calculated for the highest of three options, at Bid Price. Total Bid 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 SCSS Branch in the city where the 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, Retail Individual Bidders 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 ₹ 2,00,000 if the Bidder wants to continue to Bid at Cut-off Price), with the SCSSBs/ Members of the Syndicate/Registered Brokers/RTA/CDPs to whom the original Bid was submitted. In case the total amount (i.e., original Bid Amount plus additional payment) exceeds ₹ 2,00,000, the Bid will be considered for allocation under the Non-Institutional Portion in terms of the RHP. If, however, the Bidder does not either revise the Bid or make additional payment and the Issue 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. In case of a downward revision in the Price Band, announced as above, UPI Bidders who have 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 Sole Bidder / 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.
- Please note that applications made using third party UPI ID or third party ASBA Bank A/c are liable to be rejected.
 - QIBs cannot use UPI Mechanism to apply. Non-Institutional Investors Bidding for an amount exceeding ₹ 5,00,000 cannot use UPI Mechanism. UPI bidders applying up to ₹ 5,00,000 can apply as per NPCI vide circular reference no. NPCI/UI/OC No. 127/2021-22 dated December 9, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/45 dated April 5, 2022.
 - For Retail Individual Bidders (RIBs) and Non-Institutional Bidders with Application size up to ₹5 lakhs, UPI Bidders bidding through the UPI Mechanism.
 - 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) UPI Bidders bidding through the UPI Mechanism may apply through the SCSSBs and mobile applications whose names appear on the website of the SEBI (<https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmlid=40>) and (<https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmlid=43>) respectively, as updated from time to time.
 - Eligible NRIs applying in the Issue 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.
 - UPI Bidders bidding through 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 "Issue Procedure" on page 262 of the RHP.
- Other Instructions:** a. Revision to Bids must be made only in the prescribed Revision Form, as applicable; b. Revision Form must be completed in full, in BLOCK LETTERS in ENGLISH. Bidders should note that the Members of the Syndicate/ SCSSBs/Registered Brokers/RTA/CDPs will not be liable for errors in data entry due to incomplete or illegible Revision Forms; c. Ensure that Acknowledgment Slip for your Bid 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 card and are in compliance with the CBDT notification dated February 13, 2020 and the subsequent press releases, including press release dated June 25, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022, read with press release dated March 28, 2023 and any subsequent press releases in this regard.

ISSUE STRUCTURE

This Issue is being made by way of Book building process⁽¹⁾

Particulars of the Issue ⁽²⁾	Market Maker Reservation Portion	QIBs	Non-Institutional Applicants	Retail Individual Investors
Number of Equity Shares available for Allotment/ allocation	upto 2,90,000 Equity Shares	Not more than 14,16,000 Equity Shares.	Not less than 4,26,000 Equity Shares available for allocation or Offer less allocation to QIBs Bidders and Retail Individual Bidders	Not less than 9,93,000 Equity Shares available for allocation or Offer less allocation to QIBs Bidders and Non- Institutional Bidders
Percentage of Issue size available for Allotment/ allocation	9.28% of the Offer size	Not more than 50% of the Net Issue being available for allocation to QIB Bidders. However, up to 5% of the Net QIB Portion may 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 Up to 60.00% of the QIB Portion may be available for allocation to Anchor Investors and one third of the Anchor Investors Portion shall be available for allocation to domestic mutual funds only.	Not less than 15% of the Net Issue	Not less than 35% of the Net Issue
Basis of Allotment ⁽³⁾	Firm Allotment	Proportionate as follows: (excluding the Anchor Investor Portion): a) Up to 29,000 Equity Shares shall be available for allocation on a proportionate basis to Mutual Funds only; and b) Up to 5,67,000 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 60% of the QIB Portion (of up to 8,49,000 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.	The allotment of specified securities to each Non-Institutional Bidder shall not be less than the minimum application size, subject to availability in the Non-Institutional Portion, and the remainder, if any, shall be allotted on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI ICDR Regulations.	Allotment to each Retail Individual Bidders 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. For further details, see "Allotment Procedure and Basis of Allotment - Allotment to RIBs" in the GiD
Mode of Bid	Through ASBA process only (except Anchor Investors). In case of UPI Bidders, ASBA process will include the UPI Mechanism ⁽⁵⁾			
Mode of Allotment	Compulsorily in dematerialized form			
Minimum Bid Size	2,90,000 Equity shares in multiple of 1000 equity shares	Such number of Equity Shares and in multiples of 1000 Equity Shares that the Bid Amount exceeds ₹ 200,000	Such number of Equity Shares in multiples of 1000 Equity Shares that Bid size exceeds ₹200,000	1000 Equity Shares and in multiples of 1000 Equity Shares thereafter
Maximum Bid Size	2,90,000 Equity Shares	Such number of Equity Shares in multiples of 1000 Equity Shares not exceeding the size of the Net Issue, subject to applicable limits	Such number of Equity Shares in multiples of 1000 Equity Shares not exceeding the size of the Offer (excluding the QIB portion), subject to limits as applicable	Such number of Equity Shares in multiples of 1000 Equity Shares so that the Bid Amount does not exceed ₹ 2,00,000
Trading Lot	1000 Equity Shares, however, the Market Maker may accept odd lots if any in the market as required under the SEBI ICDR Regulations			
Who can apply ⁽⁶⁾		Public financial institutions as specified in Section 2(72) of the Companies Act 2013, scheduled commercial banks, mutual funds registered with SEBI, FPIs other than individuals, corporate bodies and family offices, FVCLs, VCFs, AIFs, 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, 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 and trusts, family offices and FPIs who are individuals, corporate bodies and family offices	Resident Indian individuals, HUFs (in the name of the Karta) and Eligible NRIs.
Terms of Payment	In case of Anchor Investors: Full Bid Amount shall be payable by the Anchor Investors at the time of submission of their Bids ⁽⁴⁾ In case of all other Bidders: Full Bid Amount shall be blocked by the SCSSBs in the bank account of the ASBA Bidder or by the Sponsor Bank(s) through the UPI Mechanism that is specified in the ASBA Form at the time of submission of the ASBA Form.			

- This Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time.
- In terms of Rule 19(2)(b) of the SCRR read with Regulation 252 of the SEBI (ICDR) Regulations, 2018, this is an Issue for at least 25% of the post issue paid-up Equity share capital of the Company. This Issue is being made through Book Building Process, wherein allocation to the public shall be as per Regulation 253 of the SEBI (ICDR) Regulations.
- Subject to valid Bids being received at or above the Issue price, under subscription, if any, in any category, except in the QIB Portion, would be allowed to be met with spill-over from any other category or combination of categories of Bidders at the discretion of our Company in consultation with the Book Running Lead Manager and the Designated Stock Exchange, subject to applicable laws.
- 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.
- Anchor Investors are not permitted to use the ASBA process. Further, SEBI vide its circular no. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022, has mandated that ASBA applications in public issues shall be processed only after the application monies are blocked in the investor's bank accounts. Accordingly, Stock Exchanges shall, for all categories of investors viz. Retail, QIB, NIB and other reserved categories and also for all modes through which the applications are processed, accept the ASBA applications in their electronic book building platform only with a mandatory confirmation on the application monies blocked.
- In the event that a Bid is submitted in joint names, the relevant Bidders should ensure that the depository account is also held in the same joint names and the names are in the same sequence in which they appear in the Bid cum Application Form. 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. Our Company reserves the right to reject, in its absolute discretion, all or any multiple Bids in any or all categories

**COMMON BID
REVISION FORM**

KABRA JEWELS LIMITED - INITIAL PUBLIC ISSUE - NR
Registered Office: 6 Ground Floor, Ison Center, Besides Tanishq, Shivranjani Cross Road, Satellite, Ahmedabad - 380015, Gujarat, India
Telephone: +91 93288 71207; Contact person: Hiral Ishan Dave, Company Secretary and Compliance Officer
E-mail: cs.kkjewels@gmail.com; Website: https://kkjewels.org/; Corporate Identity Number: U52393GJ2010PLC061692

FOR NON-RESIDENTS, INCLUDING ELIGIBLE NRIs, FPIs, FVCI and REGISTERED MULTI LATERAL AND BILATERAL DEVELOPMENT FINANCIAL INSTITUTIONS ETC. APPLYING ON A REPATRIATION BASIS



To,
The Board of Directors
KABRA JEWELS LIMITED

100% BOOK BUILT ISSUE
ISIN: INE0XOW01017
LEI: 984500FD59B3F9CR8428

**Bid cum
Application
Form No.**

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MEMBERS OF THE SYNDICATE'S STAMP & CODE	SUB-SYNDICATE MEMBER'S/ REGISTERED BROKER'S SCSB's/CDP's/RTA's STAMP & CODE
SUB-BROKER'S / SUB-AGENT'S STAMP & CODE	SCSB BRANCH STAMP & CODE
BANK BRANCH SERIAL NO.	SCSB SERIAL NO.

1. NAME & CONTACT DETAILS OF SOLE / FIRST BIDDER

Mr./Ms./M/s. _____
 Address _____
 _____ Email _____
 Tel. No. (with STD code) / Mobile _____

2. PAN OF SOLE / FIRST BIDDER

3. BIDDER'S DEPOSITORY ACCOUNT DETAILS NSDL CDSL

For NSDL enter 8 digit DP ID followed by 8 digit Client ID / For CDSL enter 16 digit Client ID

PLEASE CHANGE MY BID

Bid Options	No. of Equity Shares Bid (Bids must be in multiples of Bid Lot as advertised)							Price per Equity Share (₹) / "Cut-off" (Price in multiples of ₹ 1/- only) (In Figures Only)							"Cut-off" (Please ✓ tick)		
	(In Figures)							Bid Price			Retail Discount			Net Price			
	8	7	6	5	4	3	2	1	3	2	1	3	2	1		3	2
Option 1																	<input type="checkbox"/>
(OR) Option 2																	<input type="checkbox"/>
(OR) Option 3																	<input type="checkbox"/>

5. TO (REVISED BID) (ONLY RETAIL INDIVIDUAL BIDDERS CAN BID AT "CUT-OFF")

Bid Options	No. of Equity Shares Bid (Bids must be in multiples of Bid Lot as advertised)							Price per Equity Share (₹) / "Cut-off" (Price in multiples of ₹ 1/- only) (In Figures Only)							"Cut-off" (Please ✓ tick)		
	(In Figures)							Bid Price			Retail Discount			Net Price			
	8	7	6	5	4	3	2	1	3	2	1	3	2	1		3	2
Option 1																	<input type="checkbox"/>
(OR) Option 2																	<input type="checkbox"/>
(OR) Option 3																	<input type="checkbox"/>

6. PAYMENT DETAILS [IN CAPITAL LETTERS] **PAYMENT OPTION : FULL PAYMENT**

Additional Amount Blocked (₹ in figures) _____ (₹ in words) _____

ASBA
Bank A/c No. _____
Bank Name & Branch _____
OR
UPI ID (Maximum 45 characters) _____

I/WE (ON BEHALF OF JOINT BIDDERS, IF ANY) HEREBY CONFIRM THAT I/WE HAVE READ AND UNDERSTOOD THE TERMS AND CONDITIONS OF THIS BID REVISION FORM, THE ATTACHED ABRIDGED PROSPECTUS AND THE GENERAL INFORMATION DOCUMENT FOR INVESTING IN PUBLIC OFFERS ("GID") AND HEREBY AGREE AND CONFIRM THE "BIDDER'S UNDERTAKING" AS GIVEN ALONG WITH THE COMMON BID CUM APPLICATION FORM. I/WE (ON BEHALF OF JOINT BIDDERS, IF ANY) HEREBY CONFIRM THAT I/WE HAVE READ THE INSTRUCTIONS FOR FILLING UP THIS BID REVISION FORM GIVEN OVERLEAF.

7A. SIGNATURE OF SOLE / FIRST BIDDER	7B. SIGNATURE OF ASBA BANK ACCOUNT HOLDER(S) (AS PER BANK RECORDS)	7C. MEMBERS OF THE SYNDICATE / SUB-SYNDICATE MEMBERS / REGISTERED BROKER / SCSB / CDP / RTA / AGENT STAMP (Acknowledging upload of Bid in Stock Exchange system)
Date : _____, 2025	I/We authorise the SCSB to do all acts as are necessary to make the application in the Issue. 1) _____ 2) _____ 3) _____	

TEAR HERE



KABRA JEWELS LIMITED
**BID REVISION FORM -
INITIAL PUBLIC ISSUE - NR**

**Acknowledgement Slip for
Members of the Syndicate / Sub-Syndicate
Members / Registered Broker / SCSB /
CDP / RTA / AGENTS**

**Bid cum
Application
Form No.**

--

PAN of Sole / First Bidder

DPID / CLID _____

Additional Amount Blocked (₹ in figures) _____ ASBA Bank A/c No./UPI ID _____

Bank Name & Branch _____

Received from Mr./Ms./M/s. _____

Telephone / Mobile _____ Email _____

Stamp and Signature of SCSB Branch / Members of the Syndicate / Sub-Syndicate Member / Registered Broker / CDP / RTA / Agent

TEAR HERE

KABRA JEWELS LIMITED BID REVISION FORM INITIAL PUBLIC ISSUE - NR	<table border="1"> <tr> <th></th> <th>Option 1</th> <th>Option 2</th> <th>Option 3</th> </tr> <tr> <td>No. of Equity Shares</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bid Price (₹)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Additional Amount Blocked (₹ in figures)</td> <td></td> <td></td> <td></td> </tr> </table>		Option 1	Option 2	Option 3	No. of Equity Shares				Bid Price (₹)				Additional Amount Blocked (₹ in figures)				Stamp & Signature of Members of the Syndicate / Sub-Syndicate Members / Registered Broker / SCSB / CDP / RTA / Agent _____ _____	Name of Sole / First Bidder _____ _____
	Option 1	Option 2	Option 3																
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	ASBA Bank A/c No. /UPI ID _____ Bank Name & Branch _____		Acknowledgement Slip for Bidder _____ _____																
	Important Note : Application made using third party UPI ID or ASBA Bank A/c are liable to be rejected.		Bid cum Application Form No. _____																

TEAR HERE - PLEASE FILL IN BLOCK LETTERS - TEAR HERE