

This is an abridged prospectus containing salient features of the Red Herring Prospectus dated Tuesday, September 24, 2024, (the “RHP”). You are encouraged to read greater details available in the RHP (Download link: <https://www.paramountdyetec.com/>).

THIS ABRIDGED PROSPECTUS CONSISTS OF EIGHT PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



(Scan this QR Code to view Abridged Prospectus)



PARAMOUNT DYE TEC LIMITED

CIN: U13114PB2024PLC060422; Date of Incorporation: January 04, 2024

Registered Office	Contact Person	Email and Telephone	Website
Village Mangarh, Machiwara Road, Kohara, Ludhiana - 141112, Punjab, India.	Ms. Chandni Jain Company Secretary and Compliance Officer	E-mail: info@paramountdyetec.com Contact No: + 91 9056855519	www.paramountdyetec.com

PROMOTERS OF THE COMPANY	MR. KUNAL ARORA AND MS. PALKI ARORA
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Details of Offer to Public

Type of Issue (Fresh/OFS/ Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in ₹)	OFS Size (by no. of shares or by amount in ₹)	Total Issue Size (by no. of shares or by amount in ₹)	Issue Under 6(1)/ 6(2)	Share Reservation		
					QIB	NII	RII
Fresh Issue	Upto 24,30,000* Equity Shares amounting up to ₹ [●] Lakhs	Nil	₹ [●]	This Issue Is Being Made in Terms of Regulation 229(1) Of Chapter IX Of The SEBI (ICDR) Regulations, 2018 As Amended.	Not more than 11,52,000 Equity Shares	Not more than 3,46,800 Equity Shares	Not more than 8,08,800 Equity Shares

These equity shares are proposed to be listed on NSE Emerge (i.e. Emerge Platform of National Stock Exchange Limited).

OFS: Offer for Sale

Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders (up to a maximum of 10 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

Price Band, Minimum Bid Lot & Indicative Timelines	
Price Band*	₹ 111.00 to ₹ 117.00 Per Equity Share of Face Value of ₹ 10.00 Each
Minimum Bid Lot Size	1, 200 Equity Shares
Bid/Offer Open On	Monday, September 30, 2024
Bid/Closes Open On	Thursday, October 03, 2024
Finalisation of Basis of Allotment	On or about Friday, October 04, 2024
Initiation of Refunds	On or about Monday, October 07, 2024
Credit of Equity Shares to Demat accounts of Allottees	On or about Monday, October 07, 2024
Commencement of trading of Equity Shares	On or about Tuesday, October 08, 2024

* For details of **Price Band** and **Basis of Issue Price**, please refer to price band advertisement and page 87 of RHP.

Details of WACA of all shares transacted over the trailing eighteen months from the date of RHP.

Period	Weighted Average Cost of Acquisition (in ₹)	Upper end of the Price Band (₹ 117.00 is “X” times the weighted Average cost of Acquisition*)	Range of acquisition price: Lowest Price – Highest Price (in ₹)
Trailing Eighteen Month from the date of RHP	21, 500	183.76 times	111.00 - 117.00

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

RISKS IN RELATION TO THE FIRST OFFER

The face value of the Equity Shares is ₹ 10.00. The Floor Price, Cap Price and Offer Price determined by our Company and the Selling Shareholders, in consultation with the BRLM's, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under **"Basis for Offer Price"** on page 87 should not be considered to be indicative of the market price of the Equity Shares after listing. No assurance can be given regarding frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity & equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their 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 the Issuer and this Issue, including the risks involved. The Equity Shares 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 the RHP. Specified attention of the investors is invited to the section titled **"Risk Factors"** at page 29 of the RHP and on page 8 of this Abridged Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stockbrokers, 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 RHP and / or the General Information Document (GID) from the BRLM or download it from the websites of the Stock Exchange i.e. www.nseindia.com and the BRLM at www.gretexcorporate.com.

PRICE INFORMATION OF BOOK RUNNING LEAD MANAGER GRETEX CORPORATE SERVICES LIMITED

Sr. No.	Issue name	Name of Merchant Banker	+/- % change in closing price, (+/- % change in closing benchmark)- 30 th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark)- 90 th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark) - 180 th calendar days from listing
1.	Akme Fintrade (India) Limited	Gretex Corporate Services Limited	-11.82, [3.38]	N.A.	N.A.
2.	Amic Forging Limited		105.59, [3.42]	190.37, [5.78]	244.16, [9.78]
3.	Interiors & More Limited		-8.99, [-0.52]	-2.29, [1.73]	-6.53, [11.51]
4.	Zenith Drugs Limited		-40.37, [-0.58]	-37.14, [3.31]	-7.80, [11.82]
5.	Owais Metal and Mineral Processing Limited		100.76, [0.13]	361.20, [0.56]	408.55, [12.26]
6.	Associated Coaters Limited		51.59, [6.56]	55.67, [9.69]	N.A.
7.	Rapid Multimodal Limited		N.A.	N.A.	N.A.

*** Disclosures subject to recent 7 issues (initial public offerings) in current financial year and two preceding financial years managed by each Merchant Banker with common issues disclosed once.**

Names of BRLM and contact details (telephone and email id) of each BRLM and contact details	GRETEX CORPORATE SERVICES LIMITED Address: A-401, Floor 4 th , Plot FP-616, (PT), Naman Midtown, Senapati Bapat Marg, Near Indiabulls, Dadar (w), Delisle Road, Mumbai-400013, Maharashtra, India. Tel No.: +91 96532 49863 Email: info@gretexgroup.com , Website: www.gretexcorporate.com Contact Person: Ms. Prajakta Raut; SEBI Registration No: INM000012177 CIN: L74999MH2008PLC288128
Name of the Syndicate Member	GRETEX CORPORATE SERVICES LIMITED Address: A-401, Floor 4 th , Plot FP-616, (PT), Naman Midtown, Senapati Bapat Marg, Near Indiabulls, Dadar (w), Delisle Road, Mumbai-400013, Maharashtra, India. Tel No.: 022 69308500 Email: compliance@gretexbroking.com , Contact Person: Mr. Deepak Navinchandra Shah SEBI Registration No: INZ000166934; Market Maker Code No.: 90287
Name of the Market Maker	GRETEX CORPORATE SERVICES LIMITED Address: A-401, Floor 4 th , Plot FP-616, (PT), Naman Midtown, Senapati Bapat Marg, Near Indiabulls, Dadar (w), Delisle Road, Mumbai-400013, Maharashtra, India. Tel No.: 022 69308500 Email: compliance@gretexbroking.com , Contact Person: Mr. Deepak Navinchandra Shah SEBI Registration No: INZ000166934; Market Maker Member Code: SMEMM0617628062012

Name of Registrar to the Issue and contact details	BIGSHARE SERVICES PRIVATE LIMITED S6-2, 6 th Pinnacle Business Park, Mahakali Caves Road, next to Ahura Centre, Andheri East, Mumbai- 400093, Maharashtra, India Tel No.: +91 – 22 – 6263 8200; Fax No.: +91 – 22 – 6263 8299 E-mail: ipo@bigshareonline.com Investor Grievance E-mail: investor@bigshareonline.com Website: www.bigshareonline.com Contact Person: Mr. Asif Sayyed SEBI Registration No.: INR000001385
Name of Statutory Auditor & Peer Review Auditor	M/s. Rajesh Mehru & Co., Chartered Accountants (Statutory Auditor) & M/s. Jay Gupta and Associates., Chartered Accountants (Peer Review Auditor)
Name of Credit Rating Agency and the 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
Non-Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. For further details, see section titled “Issue Procedure” beginning at page 237 of the RHP
Details regarding website address(es) / link(s) from which the investor can obtain list of Registrar to issue and share transfer agents, depository participants and stockbrokers who can accept application from investor (as applicable)	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=10

PROMOTERS OF THE ISSUER COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1	Mr. Kunal Arora	Individual	Mr. Kunal Arora, aged 36, is the Promoter, Managing Director, and Chief Financial Officer of our Company. Initially appointed as a Non-Executive Director on January 4, 2024, he transitioned to the role of Managing Director on March 20, 2024, for a tenure of five years. Additionally, he was appointed as the Chief Financial Officer of the Company with effect from May 25, 2024. Mr. Arora holds a Bachelor of Business Administration degree from Gujranwala Guru Nanak Institute of Management & Technology, Ludhiana, earned in 2010. In 2014, he founded a Partnership Firm in the name and style of “Paramount Dye Tec”, with a decade of experience in yarn production and marketing, he oversees all manufacturing operations, including quality control and supply chain management. As a leader, Mr. Arora consistently delivers value to customers, striving to meet and exceed their expectations, and is deeply involved in the day-to-day execution of projects. He is the driving force behind the company’s operations and serves as a mentor to all employees, primarily overseeing the company’s overall business operations.
2	Ms. Palki Arora	Individual	Ms. Palki Arora, aged 35, is the Promoter and Executive Director of the Company. She was initially appointed as a Non-Executive Director on January 4, 2024, and later transitioned to the role of Executive Director on March 15, 2024. Ms. Arora holds a Bachelor of Arts and a Master of Arts from MCM DAV College for Women, Chandigarh, which she completed in 2009 and 2011, respectively. In 2016, she joined the partnership firm “Paramount Dye Tec.” With approximately eight years of experience, she possesses extensive expertise in human resources, focusing on maintaining both affordability and operational efficiency. She actively seeks opportunities for both personal and organizational growth and leads the development of innovative business techniques and practices, driving continuous improvement and adaptation to meet evolving market demands.

BUSINESS OVERVIEW AND STRATEGY

We, 'PDTL' are a Ludhiana, Punjab-based company, specializing in the manufacturing of yarns by recycling waste synthetic fiber (recycling synthetic waste), serving the B2B segment of the textile industry. We offer a range of products including synthetic fiber and yarns which includes acrylic yarn, polyester yarn, nylon yarn, wool yarn, hand-knitting yarn and acrylic blend yarn with quality, finer impact, and lasting excellence.

At PDTL, we utilize synthetic waste fibers as our primary raw material, transforming them into quality yarn. This process not only enhances industry sustainability but also boosts economic efficiency. Our commitment to environmental responsibility and economic benefits is evident through our innovative approach. Through continuous R&D, we have developed advanced technology to recycle pre-consumer waste into premium yarn and fiber. This capability allows us to meet the growing demand for sustainable and circular fashion, solidifying our market presence. As an ISO 9001:2015 and Good Manufacturing Practice (GMP) certified organization, we adhere to a robust Quality Management System.

Our Products:

- Synthetic Fibers** Acrylic fiber, a synthetic fiber derived from polymers, is renowned for its durability and versatility, providing a cost-effective and sustainable alternative to natural fibers. Made primarily from acrylonitrile, acrylic fibers are soft, lightweight, durable, and retain their shape and color after washing. The term "acrylic" refers to fibers with a chemical base of acrylonitrile, comprising 35-85% of the fiber
- Yarns** are long, continuous strands of interlocked fibers that are used in the production of textiles, such as fabrics, knitting, weaving, and sewing. They are made from a variety of natural or synthetic fibers and are an essential component in creating different types of clothing and household items.
- Acrylic Yarns** are synthetic fibers known for their softness, warmth, and colorfastness. They closely mimic the properties of wool but are typically more affordable and easier to care for. Acrylic yarns are widely used in knitwear, blankets, home decor items, and accessories.
- Polyester Yarns** are synthetic fibers known for their strength, durability, and resistance to stretching and shrinking. They are commonly used in apparel, home furnishings, and industrial applications. Polyester yarns offer excellent color retention and are quick drying, making them suitable for outdoor and active wear.
- Wool yarns** are renowned for their natural warmth, softness, and versatility. Our wool yarns provide quality and durability for all your textile needs. Wool yarns are widely used in knitwear, blankets, and home decor projects. They are breathable and moisture-wicking, providing comfort in any season.
- Hand Knitting Yarn** are meticulously crafted to meet the needs of artisans and hobbyists, providing materials for creating handmade knitted items.
- Acrylic Blend Yarns** seamlessly blending strength and softness, acrylic blend yarns provide versatile options for creating premium textiles. Whether for knitting, crocheting, or weaving, these yarns offer a harmonious balance of durability and comfort, catering to a wide range of creative pursuits and skill levels. We offer Ply ranging from single to 4-ply acrylic blend yarns, ensuring there's a suitable option for every project.
- Nylon Yarns** we trade quality nylon yarns, ensuring exceptional strength, durability, and elasticity. Although these yarns are not manufactured in-house, we integrate them seamlessly into our business process. Our nylon yarns are used for a variety of applications, including apparel, upholstery, and industrial materials, offering excellent abrasion resistance and moisture-wicking properties.

Geographies Serves: The Company serves its activities and operations at India market.

Key Performance Indicators of Our Company:

Key Financial Performance	For the period ended	For the period ended	For the Financial Year ended		
	March 31, 2024	January 03, 2024	March 31, 2023	March 31, 2022	March 31, 2021
	Company	Partnership Firm			
Revenue from operations ⁽¹⁾	2,351.15	2,954.72	4,600.08	2,363.32	1,690.50
EBITDA ⁽²⁾	514.43	520.77	610.44	115.75	61.74
EBITDA Margin ⁽³⁾	21.88	17.63	13.27	4.90	3.65
PAT	354.09	278.65	316.14	15.94	15.94
PAT Margin ⁽⁴⁾	15.06	9.43	6.87	0.67	0.94
Networth ⁽⁵⁾	3,032.06	1.00	553.77	258.78	237.48
RoE % ⁽⁶⁾	11.68%	-	-	-	-
RoCE% ⁽⁷⁾	16.53%	535.20%	70.00%	12.28%	11.33%

Notes:

- (1) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements
- (2) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses - Other Income
- (3) EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations
- (4) 'PAT Margin' is calculated as PAT for the period/year divided by revenue from operations.
- (5) Net worth means the aggregate value of the paid-up share capital and reserves and surplus of the company less deferred tax assets.
- (6) Return on Equity is ratio of Profit after Tax and Average Shareholder Equity
- (7) Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity plus long-term borrowings.

Client Profile or Industries Served: Companies specializing in the manufacturing of yarns by recycling waste synthetic fiber (recycling synthetic waste), serving the B2B segment of the textile industry. We offer a range of products including synthetic fiber and yarns which includes acrylic yarn, polyester yarn, nylon yarn, wool yarn, hand-knitting yarn and acrylic blend yarn with quality, finer impact, and lasting excellence.

Revenue segmentation in terms of top 5/10 clients or Industries: Not Ascertainable

Intellectual Property, if any: We have applied for one trademark and do not own the trademark as on date. For further details please refer the section titled "Government and Other Statutory Approvals" beginning on page 205 of Red Herring Prospectus.

Market Share: Not Ascertainable

Manufacturing plant: Unit 1 - Village Mangarh, Machiwar Road, Kohara, Ludhiana 141112, Punjab, India and Unit 2 - Village Koom Khurd, Jhalan Road, Koom Kalan, Ludhiana – 141126, Punjab, India

Employee Strength: 37

BOARD OF DIRECTORS				
Sr. No.	Name	Designation(Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1	Mr. Kunal Arora	Managing Director	<p>Experience: He is actively involved in the day-to-day management of the Company and takes vital role in its decision-making process. He has more than 10 years of Experience.</p> <p>Educational Qualification: Bachelor Of Business Administration from Gujranwala Guru Nanak Institute of Management and Tech, Ludhiana in the year 2010.</p>	<p>Indian Companies: a. Welldone Cottex Private Limited</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>
2	Ms. Palki Arora	Executive Director	<p>Experience: With approximately eight years of experience, she possesses extensive expertise in human resources, focusing on maintaining both affordability and operational efficiency. She actively seeks opportunities for both personal and organizational growth and leads the development of innovative business techniques and practices.</p> <p>Educational Qualification: Bachelor of Arts and a Master of Arts from MCM DAV College for Women, Chandigarh, in 2009 and 2011, respectively.</p>	<p>Indian Companies: a. Welldone Cottex Private Limited</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>
3	Mr. Rupesh	Executive Director	<p>Experience: He brings extensive expertise in overseeing financial operations, devising tax and financial strategies, and managing budgeting and capital requests. In our Company, he is involved in supervising financial operations, developing tax and financial policies and managing budgeting processes and capital requests.</p> <p>Educational Qualification: Higher Secondary education from the Himachal Pradesh Board of School Education, Dharamshala, in 2005.</p>	<p>Indian Companies: NA</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>

BOARD OF DIRECTORS				
Sr. No.	Name	Designation(Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
4	Ms. Divya	Non-Executive Director	<p>Experience: She has extensive expertise in share issuance, investor grievance management, statutory record maintenance, due diligence, and compliance.</p> <p>Educational Qualification: Master's degree in Commerce from G.G.N. Khalsa College, Ludhiana, completed in 2013, Company Secretary qualification from the Institute of Company Secretaries of India in 2015.</p>	<p>Indian Companies: NA</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>
5	Mr. Manish	Independent Director	<p>Experience: He has more than 3 years of experience in the field of law and compliance during which he gained exposure in secretarial compliances, strategically raising capital by issuance of shares, legal opinions & researches for various corporate clients.</p> <p>Educational Qualification: He completed his Company Secretary qualification from the Institute of Company Secretaries of India and received his membership on October 15, 2020.</p>	<p>Indian Companies: NA</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>
6	Mr. Prabir Singh	Independent Director	<p>Experience: He has nearly 20 years of experience. His expertise spans various domains, including auditing, taxation, accounting, financial consultancy, project financing, and corporate law compliance, enriching the Company's Board with his extensive experience in finance.</p> <p>Educational Qualification: He has been a Chartered Accountant, holding his degree from the Institute of Chartered Accountants of India since 2003.</p>	<p>Indian Companies: NA</p> <p>Foreign Companies: NA</p> <p>Limited Liability Partnerships: NA</p>

For further details in relation to our Board of Directors, see ***“Our Management”*** beginning on page 149 of the RHP.

OBJECTS OF THE ISSUE

The Net Proceeds of the Issue are proposed to be used in accordance with the details provided in the following table:

(₹ in lakhs)

Sr. No.	Objects of the Issue	Total Estimated Expenditure	Amount Deployed till Date of Filing this Document	Amount to be utilized from Internal Accruals	Amount to be Financed and deployed from Net Proceeds by the Financial Year ended March 31, 2025
1.	Setting up of Manufacturing Unit	2,402.42	297.52	504.90	1,600.00
2.	Repayment/Prepayment of Certain Debt Facilities availed by our Company	451.35	0.00	1.35	450.00
3.	Expenses towards Registry of Land purchased from Promoter	114.42	0.00	14.42	100.00
4.	General Corporate Purposes*	[•]	--	--	[•]
	Total	[•]	--	520.67	[•]

*General Corporate Purpose shall not exceed 25% of the Net Issue 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: Not Applicable

Name of monitoring agency, if any: Not Applicable

Convertible securities being offered by the Company	Not Applicable
Face Value / Issue Price per Convertible Securities	Not Applicable
Issue Size	Not Applicable
Interest on Convertible Securities	Not Applicable
Conversion Period of Convertible Securities	Not Applicable
Conversion Price for Convertible Securities	Not Applicable
Conversion Date for Convertible Securities	Not Applicable
Details of Security created for CCD	Not Applicable

Terms of Issuance of Convertible Security, if any: Not Applicable

SHAREHOLDING PATTERN:

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre issue
1.	Promoter and Promoter Group	45,11,445	99.97
2.	Public	1,206	0.03
	Total	45,12,651	100.00

For further details please refer “*Capital Structure*” beginning on page 66 of the RHP

Number/amount of equity shares proposed to be sold by selling shareholders, if any. : Not Applicable

RESTATED FINANCIALS STATEMENT

(₹ in Lakhs)

Particulars	Company	M/S. Paramount Dye Tec (Partnership Firm)			
	For the period from 04.01.2024 to 31.03.2024	For the period ended 03.01.2024	For the year ended 31.03.2023	For the year ended 31.03.2022	For the year ended 31.03.2021
Total income from operations (Net)	2,351.15	2,954.72	4,600.08	2,363.32	1,69 0.50
Net Profit/(Loss) before tax and extraordinary items	473.32	428.32	521.17	17.44	24.54
Net Profit / (Loss) after tax and extraordinary items	354.09	278.65	316.14	15.94	15.94
Equity Share Capital	2.25	1.00	553.77	258.78	237.48
Reserves and surplus	3,029.81	-	-	-	-
Net Worth	3,032.06	1.00	553.77	258.78	237.48
Other Financial Information					
Basic & Diluted EPS (₹) (Post Bonus)	7.86	NA	NA	NA	NA
Return on Net worth (%)	11.68	NA	NA	NA	NA
Net Asset Value Per Share (₹) (Pre Bonus)	20,594.30	-	-	-	-
Net Asset Value Per Share (₹) (Post Bonus)	67.31	-	-	-	-

For further details, please refer Chapter “*Financial Statement as Restated*” beginning from page 181 of the RHP

INTERNAL RISK FACTORS

(Minimum 5 and maximum 10 risk factors to be specified).

1. We operate in a heavily regulated sector and our operations are subject to environmental, health and safety regulations that could expose us to liability, increase our cost of operations or otherwise have a material adverse effect on our results of operations and could also result in enhanced compliance obligations

2. Majority of our revenue is dependent on single business segment i.e. manufacturing of fiber and yarns. Any adverse impact on sales of a product would adversely affect our operations and profitability.
3. Our business depends on our manufacturing facility and the loss of or shutdown of operations of the manufacturing facility on any grounds could adversely affect our business or results of operations. Further, our business involves usage of manpower and any unavailability of our employees or any strikes, work stoppages may have an adverse impact on our cash flows and results of operations.
4. The Company is dependent on a few suppliers for purchases of product/service. The loss of any of these large suppliers may affect our business operations.
5. Too much Geographical concentration of our Business in one location can impact our Business.

For further details please refer the section titled **“Risk Factors”** on page 29 of the RHP

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the 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 Promoters	Material Litigation	Aggregate amount involved (In ₹)
Partnership Firm						
Income Tax (Outstanding Demand)	-	3	-	-	-	6,95,908
Income Tax (E Proceedings)	-	2	-	-	-	Unascertainable
Direct Tax (TDS)	-	5	-	-	-	5,930
Company						
By the Company	-	-	-	-	-	-
Against the Company	-	1	-	-	-	32,050
Directors						
By our Directors	-	-	-	-	-	-
Against the Directors	-	1	-	-	-	2,52,784
Promoters						
By Promoters	-	-	-	-	-	-
Against Promoters	-	1	-	-	-	2,52,784
Subsidiaries						
By Subsidiaries	NA	NA	NA	NA	NA	NA
Against Subsidiaries	NA	NA	NA	NA	NA	NA

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

Sr. No.	Particulars	Litigation filed by	Current status	Amount involved
-	-	-	-	-

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: NIL

D. Brief details of outstanding criminal proceedings against Promoters: NIL

ANY OTHER IMPORTANT INFORMATION AS PER BOOK RUNNING LEAD MANAGER / ISSUER – NIL

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 the 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.