



(Please scan this QR code to view the RHP)

This is an abridged prospectus containing salient features of the Red Herring Prospectus of Rockingdeals Circular Economy Limited dated November 14, 2023 filed with the Registrar of Companies, N.C.T. of Delhi and Haryana (the “RHP” or “Red Herring Prospectus”). You are encouraged to read greater details available in the RHP, which is available at website of Company at <https://www.rockingdeals.in/> or at website of BRLM at [www.ccvindia.com](http://www.ccvindia.com) or at website of NSE at <https://www.nseindia.com/> or expected to be available on the SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in). Unless otherwise specified all capitalised terms used herein and not specifically defined bear the same meaning as ascribed to them in the RHP.

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



## ROCKINGDEALS CIRCULAR ECONOMY LIMITED

**Corporate Identity Number:** U29305DL2002PLC116354; **Date of Incorporation:** July 29, 2002

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
Shop Kh No 424 Basement Ghitorni, Gadaipur South West Delhi-110030	12/3, Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haryana 121003	Ms. Deepika Dixit Company Secretary	Email: <a href="mailto:compliance@rockingdeals.in">compliance@rockingdeals.in</a> Tel: +91 – 83760 36354	<a href="https://www.rockingdeals.in/">https://www.rockingdeals.in/</a>

**THE PROMOTERS OF OUR COMPANY ARE MR. AMAN PREET,  
MRS. KULBIR CHOPRA AND MRS. AVNEET CHORPA**

Type of Issue	Fresh Issue Size	Offer For Sale	Total Issue Size	Issue Under 229(1)/229(2)	Share Reservation among QIB, NII & RII		
Fresh Issue	15,00,000 Equity Shares aggregating to ₹ [•] Lakhs.	Nil	15,00,000 Equity Shares aggregating to ₹ [•] Lakhs	The Issue is being made pursuant to Regulation 229(1) of the SEBI ICDR Regulations 2018.	QIB not more than 50% of the Issue Size i.e 7,00,000 (Including Anchor portion of 4,20,000)	NIB not less than 15% of the issue Size i.e 2,15,000	RIB not less than 35% of the issue size i.e 5,00,000

These equity shares are proposed to be listed on Emerge platform of National Stock Exchange of India Limited (“NSE Emerge”) and the Designated Stock Exchange will be the National Stock Exchange of India Limited.

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

NAME	TYPE	Number of shares offered / amount in ₹	WACA in ₹ per equity share
NIL			

### PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES

<b>Price Band*</b>	₹136/- to ₹140/- Per Equity Share of Face value of Rs. 10/- each. For details of price band, please refer to Pre-Issue Advertisement will be published on November 18, 2023, in all editions of Business Standard (a widely circulated English national daily newspaper), all editions of Business Standard (a widely circulated Hindi national daily newspaper), (Hindi being the regional language of Delhi, where our Registered Office of our company is located).
<b>Minimum Bid Lot Size*</b>	1,000 Equity Shares and in multiples of 1,000 Equity Shares thereafter. For details of minimum bid lot size, please refer to Pre-Issue Advertisement will be published on November 18, 2023, in all editions of Business Standard (a widely circulated English national daily newspaper), all editions of Business Standard (a widely circulated Hindi national daily newspaper), (Hindi being the regional language of Delhi, where our Registered Office of our company is located).
<b>Anchor Investor Portion Offer Opens/Closes</b>	Tuesday, November 21 ,2023
<b>Bid/Issue Open On</b>	Wednesday, November 22,2023
<b>Bid/Closes Open On</b>	Friday, November 24,2023

**PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES**

<b>Finalization of Basis of Allotment with the Designated Stock Exchange</b>	On or about Tuesday, November 28,2023
<b>Initiation of Refunds/unblocking of funds from ASBA Account</b>	On or about Wednesday, November 29,2023
<b>Credit of Equity Shares to Demat Accounts of Allottees</b>	On or about Wednesday, November 29,2023
<b>Commencement of trading of the Equity Shares on the Stock Exchange</b>	On or about Thursday, November 30,2023

*The Company may consider participation by Anchor Investor. The Anchor Investor shall Bid during the Anchor Investor Bidding Period, i.e., one Working Day prior to the Bid Opening Date.*

Further for Basis of Issue Price, please refer page 70 of the RHP.

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

Period	Name of Promoter	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 Twelve Month from the date of RHP	Mr. Aman Preet	0.00*	NA	Lowest price – NA Highest price – NA
	Mrs. Kulbir Chopra	0.00*		
	Mrs. Avneet Chopra	14.93*		

**WACA:** Weighted Average Cost of Acquisition is calculated on fully diluted basis for the trailing twelve months from the date of RHP.

**RISK IN RELATION TO THE FIRST ISSUE**

This being the first public issue of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹ 10/- each. The Floor Price, Cap Price and Issue Price (determined and justified by our Company in consultation with the Book Running Lead Manager, in accordance with the SEBI ICDR Regulations, and on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process as stated in the section entitled “Basis for Issue Price” on page 70 of the RHP should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

**GENERAL RISKS**

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their 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 in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to the section titled “Risk Factors” on page 20 of the RHP

**PROCEDURE**

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the Stock Exchange, Registrar to the Issue, Registrar and Share Transfer Agents (“RTAs”), Collecting Depository Participants (“CDPs”), Registered Brokers, Underwriters, Bankers to the Issue, Investors’ Associations or Self Certified Syndicate Banks (“SCSBs”).

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 may download from its website at [www.ccvindia.com](http://www.ccvindia.com) or download it from the website of Company at <https://www.rockingdeals.in/> or website of NSE at [www.nseindia.com](http://www.nseindia.com) or expected to be available on the SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in).

PRICE INFORMATION OF BRLM					
Sr. No.	Issue Name	Name of BRLM	+/- % change in closing price, +/- % change in closing benchmark]		
			30th calendar day from listing	90th calendar day from listing	180th calendar day from listing
1.	Shish Industries Limited	Corporate Capital Ventures Private Limited	-3.33% [-0.68%]	-10.00% [3.33%]	-9.00% [7.034%]
2.	Ratnabhumi Developers Limited		-30.83% [4.04%]	-41.67% [1.771%]	-30.00% [7.35%]
3.	Touchwood Entertainment Limited		81.13% [4.35%]	-10.00% [-2.73%]	34.38% [2.58%]
4.	SMVD Poly Pack Limited		-22.18% [5.1%]	-44.91% [-3.8%]	-58.18% [2.25%]
5.	Narmada Agrobases Limited		-3.13% [0.29%]	-12.03% [2.22%]	-23.44% [0.181%]
6.	Rudrabhishek Enterprises Limited		0.00% [3.72%]	0.12% [-7.11%]	17.93% [-1.48%]
7.	Rajnandini Metal Limited		-2.31% [2.419%]	-2.31% [3.67%]	0.38% [12.73%]
8.	Nupur Recyclers Limited		313.00% [3.65%]	169.58% [1.47%]	219.17% [-7.98%]
9.	Uma Exports Limited		-8.68% [-6.96%]	-24.49% [-9.35%]	-29.78% [-1.96%]
10.	Annapurna Swadisht Limited		118.07% [4.22%]	80.57% [4.63%]	151.57% [-0.36%]
11.	Swastik Pipe Limited		-13.30% [4.22%]	0.95% [4.63%]	-19.30% [2.9%]
12.	Phantom Digital Effects Limited		186.53% [4.16%]	138.89% [3.35%]	143.37% [0.24%]
13.	Droneacharya Aerial Innovations Limited		231.57% [1.29%]	133.43% [-3.20%]	226.20% [6.15%]
14.	Crayons Advertising Limited* (2)		143.23% [3.53%]	141.69% [3.88%]	NA
15.	Oriana Power Limited*(3)		188.42% [2.01]	168.26% [-0.17%]	NA

**Notes:**

1. Kindly note that we have assumed the % of change in benchmark on the basis of the Companies listed on the relevant Stock Exchange.
2. Further, the Listing date of Crayons Advertising Limited is June 02, 2023. Since the Company has not completed its 180 Calendar days. Hence, the information for the same has been kept blank.
3. Further, the Listing date of Oriana Power Limited is August 11, 2023. Since the Company has not completed its 180 Calendar days. Hence, the information for the same has been kept blank.

<b>Book Running Lead Manager</b>	<b>CORPORATE CAPITALVENTURES PRIVATE LIMITED</b> B-1/E-13, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi 110044 <b>Tel:</b> +91 11-41824066; <b>Email:</b> smeipo@ccvindia.com <b>Investor Grievances Email id-</b> investor@ccvindia.com <b>Website:</b> <a href="http://www.ccvindia.com">www.ccvindia.com</a> <b>SEBI Registration:</b> INM000012276 <b>Validity:</b> Permanent <b>Contact Person:</b> Mrs. Harpreet Parashar
<b>Registrar to the Issue</b>	<b>BIGSHARE SERVICES PRIVATE LIMITED.</b> S6-2, 6 <sup>th</sup> Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai-400093, India. <b>Tel No.:</b> +91 – 22 – 6263 8200; <b>Fax No.:</b> +91 – 22 – 6263 8299; <b>Email:</b> ipo@bigshareonline.com; <b>Investor Grievances Email id:</b> investor@bigshareonline.com <b>Website:</b> <a href="http://www.bigshareonline.com">www.bigshareonline.com</a> <b>SEBI Registration No.:</b> INR000001385 <b>Contact Person:</b> Mr. Babu Rapheal C.

<b>Market Maker or Syndicate Member</b>	<b>S S Corporate Securities Limited</b> <b>Address:</b> 3 <sup>rd</sup> Floor, D-Block, Ndm-2 Netaji Subhash Place, Pitampura, Delhi-110034 <b>Tel:</b> 011-47003600 <b>Email id:</b> <a href="mailto:info@sscCorporate.com">info@sscCorporate.com</a> <b>Website:</b> <a href="https://www.sscCorporate.com/">https://www.sscCorporate.com/</a> <b>SEBI Registration No.:</b> INZ000219533 <b>Contact Person:</b> Mr. Harshit Singhal
<b>Statutory Auditors</b>	M/s A K A R & Associates, Chartered Accountants, Firm Registration No.: 003753N
<b>Name of Credit Rating Agency and the rating or grading obtained, if any</b>	Not Applicable
<b>Name of Debenture Trustee</b>	Not Applicable
<b>Self Certified Syndicate Banks</b>	The banks registered with SEBI, offering services: a list of which is available on the website of SEBI at <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>
<b>Non-Syndicate Registered Brokers</b>	Bidders can submit ASBA Forms in the Issue using the stock broker network of the stock exchange, i.e. through the Registered Brokers at the Broker Centers. 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 Stock Exchanges at <a href="http://www.nseindia.com">www.nseindia.com</a> or any such websites of the Stock Exchange, as updated from time to time. For further details, see section titled "Issue Procedure" beginning at page of the RHP.
<b>Details regarding website address(es)/ link(s) from which the investor can obtain list of registrars to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)</b>	The list of is available at <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>

**PROMOTER OF OUR COMPANY**

<b>Sr. No.</b>	<b>Name</b>	<b>Individual/ Corporate</b>	<b>Experience &amp; Educational Qualification</b>
1.	Mr. Aman Preet	Individual	Mr. Aman Preet Singh, aged 40 year is Promoter cum Managing Director of our Company. He has founded Rockingdeals Circular Economy Limited in 2002. He has invested over two decades in the industry and established an integrated ecosystem spanning the B2B sourcing to the B2C retailing business. He initially worked in England for a year, which helped him streamline operations for his commerce venture. During this tenure, he gained in-depth experience in the E-commerce industry and related processes and challenges. <b>Permanent Account Number:</b> BFZPS8406M
2.	Mrs. Kulbir Chopra	Individual	Mrs. Kulbir Chopra, aged 70 years is Promoter and Non- Executive Director of our company. She is a High School Graduate. She is an accomplished and results-driven Operation Head with extensive experience in managing operations. She possesses exceptional skills in team management, process improvement, and strategic planning, which have enabled her to consistently deliver outstanding results for our company. Kulbir is a highly respected leader who is known for her ability to build and motivate high-performing teams. She provides clear guidance and mentorship to her team members, empowering them to achieve their full potential and excel in their roles. <b>Permanent Account Number:</b> AAGPC5212J

<b>PROMOTER OF OUR COMPANY</b>			
<b>Sr. No.</b>	<b>Name</b>	<b>Individual/ Corporate</b>	<b>Experience &amp; Educational Qualification</b>
3.	Mrs. Avneet Chopra	Individual	Mrs. Avneet Chopra, aged 40 years, is a Promoter and Non- Executive Director of our company. She has been serving as director in Rockingdeals Private Limited since 2009. She has completed Masters of Arts in International Business Management with Merit from the University of Newcastle upon Tyne. She possesses knowledge of market trends, consumer behaviours. She possesses exceptional skills in sourcing, negotiating, and managing relationships with vendors and suppliers, which have enabled her to deliver superior results for our company in the past few months. Ms. Avneet is the Spouse of our Promoter Mr. Aman Preet, Mrs. Avneet was looking after the family business, she was involved in the strategy making of the group company “Rockingdeals Private Limited” since the year 2017, however was not appointed as the director in RDPL the year 2017, later she joined the RDPL as director w.e.f 28.04.2019. <b>Permanent Account Number: ADBPC7582K</b>

<b>OUR BUSINESS OVERVIEW AND STRATEGY</b>
<p><b>Business Overview:</b></p> <p>Our company, Rockingdeals Circular Economy Ltd. (herein this section referred as “Rockingdeals CE”) is primarily a B-2-B re-commerce player which started its operations in 2005. Our company is primarily engaged in bulk trading of excess inventory, open boxed inventory, re-commerce products and refurbished products, which has been further detailed in the section “<i>Our Business</i> “ at page no. 89 of the RHP. These products range in several categories such as small home appliances, apparel, kitchenware’s and household, speaker &amp; mobile accessories, large appliances, footwear etc. These products are generally of various well-known brands such as Samsung, Thomson, MI, LG, symphony, ZARA, Nike, Reebok, Campus, Sony, JBL, Boat, Gizmore, One Plus, etc. As on date our company has over 18 categories of Stock Keeping Units (SKU) i.e., electrical appliances (Syska, Havells, LG, Panasonic, Usha, Crompton, Luminous, Phillips etc.), apparels &amp; footwear (Zara, Nike, Campus etc), speaker, etc.</p>
<p><b>Our Offering:</b></p> <p>Re-commerce simply means selling goods that have previously been owned by someone else or has been returned by someone may be without using the product. Also known as a resale program, some retailers buy back items they’ve already sold and repackage them to sell again. In short it is market for the products that have been used, or have been returned or have been manufactured in excess of its demand.</p> <p>As a re-commerce business entity, we offer the unboxed/excess inventory/refurbished products to end customers at significantly discounted prices compared to their original retail prices. By working as a re-commerce platform, we ensure that these unboxed products find new homes and provide value to customers seeking affordable options.</p>
<p><b>Geographies Served:</b></p> <p>For details see “Our Business” on page 89 of the RHP</p>
<p><b>Key Performance Indicators:</b></p> <p>For details see “Restated Standalone Statement of Mandatory Accounting Ratios” On page 171 of the RHP</p>
<p><b>Industries Served:</b></p> <p>For details see “Our Business” on page 89 of the RHP</p>
<p><b>Intellectual Property:</b> On page 106 of the RHP</p>
<p><b>Market Share:</b> Not Ascertainable</p>
<p><b>Manufacturing plant, if any:</b> NA</p>
<p><b>Employee Strength:</b> 18</p>



BOARD OF DIRECTORS				
Sr. No.	Name	Designation	Experience and Educational Qualification	Other Directorships
1.	Mr. Aman Preet	Managing Director	Mr. Aman Preet holds a degree in Business Information Systems and Management from Middlesex University, UK. <b>Experience:</b> He has 20 years of experience in Retailing Business since 2002.	<b><u>Private Limited Companies</u></b> 1. Rocking Deals Private Limited 2. Harkrishanji Products Private Limited <b><u>Section -8 Companies</u></b> 1. Goalcast Foundation
2.	Mr. Tarun Goel	Additional Director	Mr. Tarun Goel holds a degree of B Tech and MBA from IIT Roorkee. <b>Experience:</b> He has Experience of 10 years in E-Commerce, Category and Brand Management	<b><u>Private Limited Company</u></b> 1. Scaling Dreams Private Limited 2. Zealdeal Ventures Private Limited
3.	Mrs. Kulbir Chopra	Non-Executive Director	Mrs. Kulbir Chopra is High School Graduate <b>Experience:</b> She has 20 years of experience in E-Commerce Industry since 2002	<b><u>Private Limited Company</u></b> 1. Rocking Deals Private Limited 2. Harkrishanji Products Private Limited 3. Rockingdeals (HYD) Private Limited 4. Unbox Therepy Private Limited
4.	Mrs. Avneet Chopra	Non-Executive Director	Mrs. Avneet holds degree in Masters of Arts in International Business Management with Merit from the University of Newcastle upon Tyne. <b>Experience:</b> She has 3 years of experience in market trends and consumer behaviors.	<b><u>Private Limited Company</u></b> 1. Rocking Deals Private Limited
5.	Mr. Ravtej Singh Teer	Non-Executive Independent Director	Mr. Ravtej Singh holds degree in BBA Hons in Marketing from a premier St. Xavier's College Kolkata. <b>Experience:</b> He has 10 years of Experience in marketing.	<b>NIL</b>
6.	Mr. Prabhkamal Singh Sahni	Non-Executive Independent Director	Mr. Prabhkamal Singh Sahni holds a degree of a Four-year Diploma Course in Mech Engg (Tool & Die) from Central Tool Room, Ludhiana. <b>Experience:</b> He has 2.5 year of experience in Tractor Engineer Manufacturing.	<b>NIL</b>

For further details in relation to our Board of Directors, see “Our Management” beginning on page 119 of the RHP.

#### OBJECT OF THE ISSUE

We intend to utilize the Proceeds of the Issue, after deducting the Issue related expenses, as estimated to be ₹ [●] Hundreds (the “Net Proceeds”).

Our Company proposes to utilize the Net Proceeds from the Issue towards the following objects:

1. To meet the working capital requirements of the company
2. Brand Positioning, Marketing and Advertisement
3. General Corporate Purposes

**Proposed schedule of implementation and deployment of Net Proceeds**

We propose to deploy the Net Proceeds for the aforesaid purposes in accordance with the estimated schedule of implementation and deployment of funds set forth in the table below:

(₹ in Hundreds)

Particulars	Total Estimated Cost	Amount to be funded from Net Proceeds	Estimated schedule of deployment of Net Proceeds in Fiscal year 2023-2024
Funding of working capital requirements of the Company	14,00,000.00	14,00,000.00	14,00,000.00
Brand Positioning, Marketing and Advertisement	1,42,000.00	1,42,000.00	1,42,000.00
General Corporate Expenses *	[●]	[●]	[●]
<b>Total</b>	<b>[●]</b>	<b>[●]</b>	<b>[●]</b>

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

**Means of Finance:** The fund requirements for all objects are proposed to be entirely funded from the Net Proceeds. Accordingly, we confirm that there is no requirement for us to make firm arrangements of finance through verifiable means towards 75% of the stated means of finance.

**Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issues, if any, of the Company in the preceding 10 years:** Not Applicable

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

**Name of Monitoring Agency:** As the net proceeds of the Issue will be less than ₹10,000 lakhs, under the SEBI ICDR Regulations, it is not required that a monitoring agency be appointed by our Company.

**Shareholding Pattern as on the date of the RHP:**

Category of shareholder	Number of fully paid up equity shares held	Shareholding as a % of total number of shares
<b>Promoters and Promoter Group</b>	36,78,780	88.45%
<b>Public</b>	4,80,220	11.55%
<b>Total</b>	<b>41,59,000</b>	<b>100.00</b>

**RESTATED STANDALONE FINANCIAL STATEMENTS**

**Summary of Standalone Restated Financial Statements:**

(Figures in INR Hundreds)

Particulars	For period ended on June 30, 2023	As at 31st March 2023	As at 31st March 2022	As at 31st March 2021
Total income from operations	9,58,149.53	15,17,532.31	15,33,084.56	10,69,618.61
Net Profit/(Loss) before tax and extraordinary items	1,69,275.03	2,04,843.29	18,326.05	2,182.27
Net Profit / (Loss) after tax and extraordinary items	1,25,151.74	1,54,339.14	14,367.98	(1,482.86)
Equity Share Capital	3,67,887.00	12,262.90	12,262.90	12,262.90
Reserves and Surplus	4,50,576.05	6,81,048.41	5,26,709.26	5,27,213.76
Net worth	8,18,463.05	6,93,311.31	5,38,972.16	5,39,476.66
Basic earnings per share (Rs.)	3.40	4.20	0.39	(0.04)
Diluted earnings per share (Rs.)	3.40	4.20	0.39	(0.04)
Net asset value per share (Rs.) (Adjusted)	22.25	18.85	14.65	14.66
Return on net worth (%)	15.29	22.26	2.67	(0.27)

**INTERNAL RISK FACTORS**

Below mentioned risks are the top 5 risk factors as per the RHP:

1. Our Company has given Corporate Guarantees of ₹ 5,65,917.47\* as on June 30, 2023 in respect to the credit facilities taken by our promoter group company. We cannot assure that there will be no default done by our promoter group entity in the future.

\*(The figures mentioned in the risk factor are in Hundreds)

2. We may continue to derive a material portion of our revenue from our top five customers, which include Rockingdeals Private Limited/ Harkrishanji Products Private Limited/ Rockingdeals (HYD) Private Limited (Our Promoter Group Companies). Any loss of business from one or more of top 5 customer may adversely affect our revenues and profitability.
3. Majority of our state wise revenues from operations for the last 3 years is dependent majorly on Haryana. Any adverse developments affecting our operations in these states could have an adverse impact on our revenue and results of operations.
4. Our Company procure the product from various brands or external vendors for sourcing the product requirements. Also, we do not have long-term agreements with our suppliers and an inability to procure the desired quality, quantity of our products at acceptable prices, may adversely affect our business, profitability and reputation.
5. There is risk of Forward or Downward Integration by our supplier to directly start selling their products to the end customer or our clients.

**SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION**

**A. Total number of outstanding litigations against the company and amount involved**

Name	By/Against	Civil Proceedings	Criminal Proceedings	Tax Proceedings	Actions by regulatory authorities	Amount Involved (Rs. in Hundreds)
Company	By	-	1	-	-	20,000.00
	Against	-	-	8	-	11,693.65
Promoter	By	-	-	-	-	-
	Against	-	-	-	-	-
Group Companies/ Entities	By	-	1	-	-	Amount not Quantified till date
	Against	-	-	-	-	-
Directors other than promoters	By	-	-	-	-	-
	Against	-	-	-	-	-

- Brief details of top 5 material outstanding litigations against the company and amount involved:** Our company involves in tax proceedings in which demand notice had been raised. Therefore, there is no material outstanding litigation against the issuer company.
- 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
- Brief details of outstanding criminal proceedings against Promoters:** Nil

**ANY OTHER IMPORTANT INFORMATION AS PER MANAGERS/COMPANY - NIL**

**DECLARATION THE COMPANY**

We hereby declare that all relevant provisions of the Companies Act 2013 and the rules, regulations and guidelines issued by the Government of India, or the rules, regulations or guidelines issued by the SEBI, 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 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contract (Regulation) Rules, 1957 and the Securities and Exchange Board of India Act, 1992, each as amended, or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all the statements and disclosures made in the Red Herring Prospectus are true and correct.