



(Please scan this QR code to view this Draft Red Herring Prospectus and Draft Abridged Prospectus)



## DRAFT RED HERRING PROSPECTUS

Dated: 30.09.2026

Please read Section 26 & 32

of the Companies Act, 2013

100% Book Built Issue

(This Draft Red Herring Prospectus will be updated upon filing with the RoC)

### JAYTEE ALLOYS & COMPONENTS LIMITED

CORPORATE IDENTITY NUMBER: U24203UP2024PLC202623

| Registered Office                                                                  | Corporate Office | Contact Person                                          | Email and Telephone                                                                                | Website                                                        |
|------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| A33/11, SITE-4, Sahibabad, I.E. Sahibabad, Ghaziabad, Uttar Pradesh, India, 201010 | Not Applicable   | Somya Singhal, Company Secretary and Compliance Officer | Contact No.: +91 9311724858<br>Email: <a href="mailto:cs@jayteealloys.com">cs@jayteealloys.com</a> | <a href="http://www.jayteealloys.com">www.jayteealloys.com</a> |

**THE PROMOTERS OF OUR COMPANY ARE ASHOK KUMAR JAIN AND NAMAN JAIN**

#### DETAILS OF THE ISSUE

| Type               | Fresh Issue Size                                                                  | Offer for Sale | Total Issue Size                                                                  | Eligibility and Allocation of the offer                                                                                                                                                                                                                                                                                                            |
|--------------------|-----------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fresh Issue</b> | Up to 70,00,000 Equity Shares of Face value ₹5/- each aggregating to ₹ [●] Lakhs. | Nil            | Up to 70,00,000 Equity Shares of Face value ₹5/- each aggregating to ₹ [●] Lakhs. | This Issue is being made in terms of Regulation 229(2) and 253 of Chapter IX of SEBI (ICDR) Regulations, 2018 as amended from time to time. For details in relation to share reservation among QIBs, Non-Institutional Bidders and Individual Bidder, see <b>“Issue Structure”</b> beginning on page no. 265 of this Draft Red Herring Prospectus. |

**DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDERS AND THEIR WEIGHTED AVERAGE COST OF ACQUISITION – NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES**

#### RISKS IN RELATION TO THE FIRST ISSUE

This being the first public issue of Equity Shares, there has been no formal market for the Equity Shares. The face value of the Equity Shares is ₹ 5 each. The Floor Price, the Cap Price and the Issue Price determined by our Company in consultation with the BRLM on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process, as disclosed in the chapter titled **“Basis for Issue Price”** on page no. 97 of this Draft Red Herring Prospectus should not be considered 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 and/ or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

#### GENERAL RISK

Investments in equity and 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 our Company and the Issue including the risks involved. The Equity Shares issued in the Issue have neither been recommended nor approved by Securities and Exchange Board of India nor does Securities and Exchange

Board of India guarantee the accuracy or adequacy of this Draft Red Herring Prospectus. Specific attention of the investors is invited to the section titled **“Risk Factors”** beginning on page no. 36 of this Draft Red Herring Prospectus.

#### ISSUER’S ABSOLUTE RESPONSIBILITY

The Issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Red Herring Prospectus contains all information with regard to our Company and the Issue, which is material in the context of the Issue, that the information contained in this Draft Red Herring Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes this Draft Red Herring Prospectus as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect.

#### LISTING

The Equity Shares Issued through this Draft Red Herring Prospectus are proposed to be listed on the SME Platform of BSE Limited (“BSE SME”, the “Stock Exchange”) in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. Our Company has received an In-Principle Approval letter dated [●] for using its name in offer document for listing our shares on the SME Platform of BSE Limited (“BSE SME”). For the purpose of this Issue, the Designated Stock Exchange will be the BSE Limited.

#### BOOK RUNNING LEAD MANAGER TO THE ISSUE

| Name and Logo                                                                                                                | Contact Person   | Email & Telephone                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <br><b>Getfive Advisors Private Limited</b> | <b>Aman Jain</b> | <b>Email:</b> <a href="mailto:investor.grievance@getfive.in">investor.grievance@getfive.in</a><br><b>Telephone No.:</b> +91 79907 29901 |

#### REGISTRAR TO THE ISSUE

| Name and Logo                                                                                                                                                       | Contact Person           | Email & Telephone                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|
| <br><b>Bigshare Services Pvt. Ltd.</b><br><b>Bigshare Services Private Limited</b> | <b>Mr. Ganesh Shinde</b> | <b>Tel No.:</b> 022 - 6263 8200<br><b>E-mail:</b> <a href="mailto:ipo@bigshareonline.com">ipo@bigshareonline.com</a> |

#### BID/ISSUE PERIOD

| ANCHOR PORTION OFFER OPENS/ CLOSES ON: [●] * | BID/ ISSUE OPENS ON: [●] | BID/ ISSUE CLOSES ON: [●] **^ |
|----------------------------------------------|--------------------------|-------------------------------|
|----------------------------------------------|--------------------------|-------------------------------|

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

\*\* Our Company, in consultation with the Book Running Lead Manager, may consider closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/ Issue Closing Date in accordance with the SEBI ICDR Regulations.

^The UPI mandate end time and date shall be at 5.00 p.m. on the Bid/ Issue Closing Date.

#Our Company, in consultation with the Book Running Lead Manager, may consider issue of specified securities, as may be permitted under the applicable law, for up to 14,00,000 equity shares, at its discretion, prior to the filing of the Offer document with the ROC (Pre-IPO Placement). The Pre-IPO Placement, if undertaken, will be at a price to be decided by our Company in consultation with the Book Running Lead Manager. If the Pre-IPO Placement is completed, the amount raised pursuant to the Pre-IPO Placement will be reduced from the Fresh Issue, subject to compliance with Rule 19(2)(b) of the SCRR. The Pre-IPO Placement, if undertaken, shall not exceed 20% of the size of the Fresh Issue. The details in compliance with rule 19(2)(b) of the SCRR, shall be disclosed in the Offer document. The Company shall report Pre-IPO Placement to the Stock Exchange, within 24 hours of such Pre-IPO Placement (in part or in entirety) and as may be required under applicable law. Further, relevant disclosures in relation to such intimation to the subscribers to the Pre-IPO Placement (if undertaken) shall be appropriately made in the relevant sections of the Offer document.

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***In the nature of draft abridged prospectus - memorandum containing salient features of the Draft Red Herring Prospectus (DRHP). You are encouraged to read greater details available in DRHP***



Please scan this QR code to view the Draft Red Herring Prospectus and the Draft Abridged Prospectus.

The following is a general summary of certain disclosures in the Draft Red Herring Prospectus and the terms of the Issue and is not exhaustive, nor does it purport to contain a summary of all the disclosures in the Draft Red Herring Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in the Draft Red Herring Prospectus, which is available at the websites of BSE Limited at <https://www.bsesme.com/>, the Company at [www.jayteealloys.com](http://www.jayteealloys.com) and the BRLM at [www.getfive.in](http://www.getfive.in).

References below to page numbers are to page numbers of the Draft Red Herring Prospectus dated 30.09.2026. Unless otherwise specified all capitalised terms used herein and not specifically defined bear the same meaning as ascribed to them in the Draft Red Herring Prospectus.

## SUMMARY OF THE BUSINESS

### **a) The business overview of the Company:**

The Company, originally formed as a partnership firm in the name of "M/s Jaytee Manufacturing Co" on 18.11.2005 under the Indian Partnership Act, 1932. Thereafter in 2024, our partnership firm was converted into a private limited company under the Companies Act, 2013 with the name "Jaytee Alloys & Components Private Limited" as a private limited on 14.05.2024, vide Corporate Identification Number (CIN) U24203UP2024PTC202623 pursuant to a certificate of incorporation dated May 14, 2024, issued by the Registrar of Companies, Central Registration Centre. Subsequently, our Company was converted from "Jaytee Alloys & Components Private Limited" to "Jaytee Alloys & Components Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our Shareholders at the Extra-Ordinary General Meeting held on 09.12.2024 and obtained a Fresh Certificate of Incorporation dated 17.12.2024 issued by the Registrar of Companies, Central Processing Centre, with Corporate Identification Number of the Company U24203UP2024PLC202623.

Jaytee Alloys & Components Limited ("Jaytee", "the Company" or "we") engaged in the manufacture and supply of pressure cooker components and the formulation, processing and supply of non-ferrous alloy and metal compositions.

The Company has over 17 years of operational experience in the pressure cooker components industry and is engaged in the design and manufacture of pressure cooker components for use in consumer appliances. The Company manufactures pressure cooker components based on designs developed by the Company as well as designs, drawings and specifications provided by its customers.

In addition, the Company is engaged in the formulation and processing of non-ferrous alloy compositions by combining different elemental inputs in specified proportions to achieve the composition and characteristics required by its customers. The Company undertakes such formulation and processing based on the technical specifications and end-use requirements communicated by its customers and supplies the resulting alloy compositions for use in consumer appliances and various industrial applications.

### **Our business comprises two principal product categories, namely**

- (i) pressure cooker components
- (ii) non-ferrous alloy products.

**b) Description of industries served and typical clients of the Company**

We operate on a Business-to-Business (“B2B”) basis, serving customers across the consumer appliances, automotive, industrial, electronics, nuclear, defence, aerospace and other institutional sectors. Our customer base comprises both private-sector and government and institutional customers.

**c) State-wise Revenue Bifurcation**

| Particulars      | 31.03.2026      | %age*          | 31.03.2025      | %age*          | 31.03.2024      | %age *         |
|------------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| Himachal Pradesh | 166.70          | 2.50%          | 142.98          | 3.17%          | 130.68          | 8.20%          |
| Punjab           | 134.18          | 2.01%          | 93.95           | 2.09%          | 22.43           | 1.41%          |
| Uttarakhand      | 530.45          | 7.95%          | 288.78          | 6.41%          | -               | 0.00%          |
| Haryana          | 2,628.98        | 39.42%         | 1,489.94        | 33.07%         | 5.66            | 0.35%          |
| Delhi            | 544.00          | 8.16%          | 330.32          | 7.33%          | 151.38          | 9.50%          |
| Rajasthan        | 154.42          | 2.32%          | 68.78           | 1.53%          | -               | 0.00%          |
| Uttar Pradesh    | 247.12          | 3.71%          | 1,090.77        | 24.21%         | 1,052.79        | 66.03%         |
| West Bengal      | 86.38           | 1.30%          | 10.38           | 0.23%          | -               | 0.00%          |
| Madhya Pradesh   | 284.19          | 4.26%          | 7.15            | 0.16%          | -               | 0.00%          |
| Gujarat          | 62.74           | 0.94%          | 45.45           | 1.01%          | -               | 0.00%          |
| Maharashtra      | 364.01          | 5.46%          | 155.79          | 3.46%          | -               | 0.00%          |
| Karnataka        | 850.26          | 12.75%         | 467.00          | 10.36%         | 146.93          | 9.22%          |
| Kerala           | 0.44            | 0.01%          | -               | 0.00%          | -               | 0.00%          |
| Tamil Nadu       | 572.82          | 8.59%          | 312.88          | 6.94%          | 84.47           | 5.30%          |
| Telangana        | 35.89           | 0.54%          | 0.94            | 0.02%          | -               | 0.00%          |
| Export           | 0.93            | 0.01%          | 0.70            | 0.02%          | -               | 0.00%          |
| <b>Total</b>     | <b>6,663.52</b> | <b>100.00%</b> | <b>4,505.81</b> | <b>100.00%</b> | <b>1,594.34</b> | <b>100.00%</b> |

**d) Segment-wise Revenue Bifurcation**

| Segment                    | 31.03.2026      |                                    | 31.03.2025      |                                    | 31.03.2024      |                                    |
|----------------------------|-----------------|------------------------------------|-----------------|------------------------------------|-----------------|------------------------------------|
|                            | Amount          | % of total revenue from operations | Amount          | % of total revenue from operations | Amount          | % of total revenue from operations |
| Pressure cooker components | 3,453.55        | 51.83%                             | 2,258.53        | 50.12%                             | 1,483.54        | 93.05%                             |
| Non-ferrous alloys         | 3,011.15        | 45.19%                             | 2,057.51        | 45.66%                             | -               | -                                  |
| <b>Total</b>               | <b>6,464.70</b> | <b>97.02%</b>                      | <b>4,316.04</b> | <b>95.79%</b>                      | <b>1,483.54</b> | <b>93.05%</b>                      |

**e) Top 10 Customer-wise Bifurcation**

| Particulars | 31.03.2026 | %age*  | 31.03.2025 | %age*  | 31.03.2024 | %age * |
|-------------|------------|--------|------------|--------|------------|--------|
| Customer 1  | 2,095.60   | 31.45% | 1,213.16   | 26.92% | -          | 0.00%  |
| Customer 2  | 812.35     | 12.19% | 475.99     | 10.56% | 268.69     | 16.85% |
| Customer 3  | 671.60     | 10.08% | 278.83     | 6.19%  | -          | 0.00%  |
| Customer 4  | 259.29     | 3.89%  | -          | 0.00%  | -          | 0.00%  |
| Customer 5  | 185.90     | 2.79%  | 189.77     | 4.21%  | 110.82     | 6.95%  |
| Customer 6  | 172.71     | 2.59%  | -          | 0.00%  | -          | 0.00%  |
| Customer 7  | 163.29     | 2.45%  | 84.59      | 1.88%  | -          | 0.00%  |

|                                           |                 |               |                 |               |                 |               |
|-------------------------------------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
| Customer 8                                | 156.65          | 2.35%         | 86.59           | 1.92%         | -               | 0.00%         |
| Customer 9                                | 135.82          | 2.04%         | -               | 0.00%         | -               | 0.00%         |
| Customer 10                               | 123.10          | 1.85%         | 1,016.23        | 22.55%        | 788.96          | 49.49%        |
| <b>Total revenue from major customers</b> | <b>4,776.32</b> | <b>71.68%</b> | <b>3,345.17</b> | <b>74.24%</b> | <b>1,168.47</b> | <b>73.29%</b> |

*\*The calculation is done by dividing sales of dealer with the total revenue from operations*

**f) Key Manufacturing or other Facilities**

| Sr.no. | Address                                                                                                                                                                          | Purpose                                      | Properties owned/ Leased | Tenure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Area                                                                                |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1      | A33/11, Industrial Area, SITE- IV, Sahibabad, I.E. Sahibabad, Ghaziabad, Uttar Pradesh, India- 201010.                                                                           | Registered Office and Manufacturing facility | Leased                   | The Company has taken the said industrial property through a notarized Sub-Lease Deed dated <b>24.09.2026</b> for a period of 11 months commencing from <b>24.09.2026</b> to <b>23.08.2027</b> . The consideration for the sub-lease shall be a monthly rent of Rs. 1,00,000/-. The Sub-Lessor has filed an application with UPSIDA for approval of sub-letting the said property through an application dated <b>23.09.2026</b> .                                                                                                                                                                                                                           | Admeasuring Area: 482.73Sq. Mtr<br><br>Built-up/covered area- Approx 634.00 Sq. Mtr |
| 2      | Plot No. 21-22, Phase- II, I.A/ Gagret Industrial Area, Una, Himachal Pradesh, 177201                                                                                            | Manufacturing facility                       | Leased                   | The Company has taken the said industrial property on its earlier name, Jaytee Manufacturing Co., through registered lease deed dated <b>22.11.2012</b> bearing registration no. 2465/2012 dated <b>23.11.2012</b> for a period of 95 years. Further, the Company executed a registered Supplementary Lease Deed dated <b>18.12.2024</b> for transfer of lease in the current name of the Company. The Company has paid Rs. 300/- per Sq. Mtr. with annual rent of Rs. 1/-. The Company has paid stamp duty and registration charges for the said property of Rs. 1,01,330/- and registered the same on <b>18.12.2024</b> bearing registration no. 845/2024. | Admeasuring Area: 2,000 Sq. Mtr.                                                    |
| 3      | Vill, Tibbi, PO, Kalruhi, Tehsil, Amb, Dist. Una (H.P) – 177203.<br><br>Ground Floor portion of the House comprising of Three Bed Rooms, One Hall, One Kitchen, Three Bathrooms, | Guest House                                  | Rent                     | The Company has taken the said property on rent through notarized rent agreement executed on <b>09.09.2026</b> for a period of 11 months commencing from <b>01.09.2026</b> to <b>31.07.2027</b> . The Company has agreed to pay consideration for the said property of Rs. 12,600/- per month. The said rent agreement shall be read in conjunction with and together with the original rent agreement dated <b>06.09.2025</b> .                                                                                                                                                                                                                             | Admeasuring Area – 111.48 Sq. Mtr.                                                  |

|   |                                                                                                                                                                                                                                                                                                                                                                                              |                            |       |                                                                                                                                                                                                                                                                             |                                    |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
|   | Lobby, Rear Verandah, Front and Vaerandah and Courtyard.                                                                                                                                                                                                                                                                                                                                     |                            |       |                                                                                                                                                                                                                                                                             |                                    |
| 4 | C-225, Block-C, Nirman Vihar, Delhi-110092                                                                                                                                                                                                                                                                                                                                                   | Guest House <sup>(1)</sup> | Owned | The Company has purchased the said property through the sale deed dated <b>20.02.2026</b> for the sale consideration of ₹9,75,00,000/- along with registration fees of ₹9,76,272/-. The sale deed was registered on <b>23.02.2026</b> under Registration No. 2026/5/1/1626. | Land Admeasuring - 209.02 Sq. Mtrs |
| 5 | The Company has entered into an Agreement to Sale dated September 28, 2026 for the acquisition of land located at Khatta No. 91 min, Khatauni No. 106 min, Khasra No. s 1588, 1607 kittas, Up mahal bhathaiwanala, Up Tehsil Gagret at Kaloh, District Una, Himachal Pradesh for a total consideration of ₹50.00 lakh, the company has paid an advance of ₹10.00 lakh as part consideration. |                            |       |                                                                                                                                                                                                                                                                             |                                    |

<sup>1</sup> The Company has entered into an Agreement to Sell with Mr. Radha Raman Gupta (C-225, Block-C, Nirman Vihar, Delhi-110092) for the sale of the entire top floor of the under-construction residential building situated on the said plot. The total agreed sale consideration for the said floor is ₹2,60,00,000/- (Rupees Two Crore Sixty Lakh only). The Company shall complete the construction and hand over possession of the said floor to Mr. Radha Raman Gupta on or before July 30, 2027.

**g) Business strengths and strategies:**

**Strengths:**

**1. Over 17 years of operational experience in pressure cooker components**

The Company has been engaged in the pressure cooker components business for over 17 years supplying weight valves, safety valves and vent tubes to pressure cooker manufacturers in India. The Company manufactures these components based on designs developed by the Company as well as designs, drawings and specifications provided by its customers. For manufacturing of weight valves and safety valves, the Company also procures certain child parts and components from third-party suppliers, including parts manufactured based on specifications and drawings provided by the Company.

**2. Manufacturing infrastructure across two facilities**

The Company operates two manufacturing facilities located at Ghaziabad, Uttar Pradesh and Gagret, Una, Himachal Pradesh. The facilities are supported by functions including quality control, research and development, maintenance and storage. Depending on the nature of the product, the Company undertakes manufacturing and processing activities including melting casting, shredding, forming, assembly, finishing and testing.

**3. B2B customer relationships across multiple end-use sectors**

The Company operates primarily on a Business-to-Business (“B2B”) basis and supplies its products to private-sector customers, government entities and institutional customers. Its products are supplied for use across consumer appliances and industrial applications, including automotive, electronics, nuclear, defence and aerospace sectors. The Company's customer relationships are established through its supply of products based on customer-specific requirements, specifications and applications.

**4. R&D and product development capabilities**

The Company has a dedicated Research and Development (“R&D”) facility at its Ghaziabad manufacturing facility, supported by design and engineering functions using SolidWorks and AutoCAD. The Company's R&D activities include product development, engineering modifications, tooling development and product validation. These

activities are undertaken for development and modification of products based on applicable technical specifications and customer requirements.

**5. Established quality management systems**

Our manufacturing operations are supported by established quality control and testing processes for inspection of raw materials, in-process products and finished products, as applicable to the respective products and customer requirements. Our management systems are supported by ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 certifications, relating to quality management, environmental management and occupational health and safety management, respectively.

**6. Established customer relationships and repeat business**

We have developed relationships with customers across our principal business segments, with a portion of our revenue being generated from **repeat orders from existing customers**. Repeat orders reflect continued customer engagement with our products and our ability to meet customer specifications and requirements.

**Strategies**

**1. Expand our product portfolio:**

The Company intends to expand its existing product portfolio by introducing additional variants and non-ferrous alloy compositions based on market requirements and customer specifications. The Company proposes to focus on applications in sectors including automotive, aerospace, nuclear and optical industries, supported by its existing design, research and development (“R&D”) and product development activities.

**2. Expand our customer base and increase repeat orders**

The Company intends to expand its customer base across existing and additional end-use sectors, including electronics, nuclear and power. The Company proposes to undertake business development activities to identify potential customers, industries and sales channels and to evaluate orders not secured by the Company as part of its business development process. The Company also intends to expand its sales, marketing and business development functions to support these activities and increase opportunities for repeat orders from existing customers.

**3. Increase participation in government procurement**

The Company intends to increase its participation in government procurement opportunities through the Government e-Marketplace (“GeM”) by expanding the range of products listed on the platform. The Company proposes to include additional products, such as antimonial lead, recycled lead and battery lead, on the GeM portal, subject to applicable eligibility requirements and registration processes.

**4. Increase automation in quality control and manufacturing processes**

The Company intends to implement automated monitoring systems across various stages of its manufacturing processes, supported by real-time data collection and analysis. The proposed measures are intended to facilitate monitoring of manufacturing parameters, quality control and equipment performance and to support the identification of process deviations and production-related inefficiencies.

**5. Implement an integrated ERP system**

The Company is in the process of implementing SAP Business One (“SAP B1”) as an enterprise resource planning (“ERP”) system to integrate various business functions and facilitate centralised record-keeping and monitoring of operations. The proposed implementation is intended to enable real-time tracking of business activities and improve the Company's management of operational and inventory-related information. Currently, the Company's inventory management processes are substantially undertaken through manual systems.

For more details, please refer the chapter titled “***Our Business***” on page no.148 of the DRHP.

## SUMMARY OF THE INDUSTRY

The global economy continues to demonstrate resilience despite ongoing geopolitical uncertainties, supply chain disruptions and evolving monetary policy conditions across major economies. According to the International Monetary Fund ("IMF"), global economic growth grew at 3.5% in CY2025. The global economy is navigating a period characterized by the interplay of geopolitical uncertainty and accelerating technological transformation. While ongoing geopolitical tensions continue to create challenges for global trade, energy markets, and supply chains, rapid advancements in artificial intelligence (AI), automation, cloud computing, advanced manufacturing, and digital infrastructure are supporting productivity gains and investment activity across major economies.

Despite the economic disruptions arising from regional conflicts, the impact on global growth has thus far been more contained than initially anticipated. Inflation expectations, financial conditions, and commodity markets have remained relatively resilient, allowing economic activity to continue expanding. Looking ahead, technological innovation, digitalization, and evolving supply-chain strategies are expected to remain key structural drivers shaping medium-term global growth prospects.

For more details, please refer the chapter titled ***"Industry Overview"*** on page no. 108 of the DRHP.

## PROMOTERS

| Sr. No. | Name             | Individual/ Corporate | Profile of the Promoters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Naman Jain       | Individual            | Mr. Naman Jain is the Chief Executive Officer and Whole-time Director of the Company, He holds a Bachelor of Engineering (B.E.) in Polymer Engineering. He has over 15 years of experience in the manufacturing and sales of pressure cookers, bright bars, weights, vent tubes, recycling of triply scrap, and other allied items. His role includes driving operational strategy, business development, overseeing key customer and vendor relationships, and providing strategic direction to the Company. |
| 2       | Ashok Kumar Jain | Individual            | Mr. Ashok kumar Jain is a Whole-time Director of the Company, He holds a Bachelor of Technology (B.Tech.) in Chemical Engineering. His strong technical background and professional qualifications underpin his contributions to the Company's strategy and operations. He has over 30 years of experience in manufacturing and sales of pressure cookers and other allied items, coupled with extensive experience in management, leadership, and strategic decision-making.                                 |

For more details, please refer the chapter titled ***"Our Promoter and Promoter Group"*** on page no. 204 of the DRHP.

## OBJECTS OF THE ISSUE

|              |                                                                                                                             | Amount (Rs. in Lakhs)  |
|--------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------|
| Sr. No.      | Particular                                                                                                                  | Details of Utilisation |
| 1            | Funding of Capital Expenditure for Purchase of Plant and Machinery and Establishment of the Proposed Copper Recycling Plant | 2,373.08               |
| 2            | Repayment/prepayment of all or certain of our borrowing availed by our company.                                             | 1,500.00               |
| 3            | To meet the Company's fresh working capital requirements in line with its projected business growth and operational needs   | 209.62                 |
| 4            | General corporate purpose*                                                                                                  | [●]                    |
| <b>TOTAL</b> |                                                                                                                             | [●]                    |

*\*To be finalized on determination of the Issue Price and will be updated in the Prospectus prior to filing with the ROC. The amount utilized for general corporate purposes shall not exceed 15% of the Gross Proceeds of the Issue or Rs. 1,000 lakhs, whichever is less.*

For more details, please refer the chapter titled “*Objects Of the Issue*” on page no. 85 of the DRHP.

**PRE AND POST OFFER SHAREHOLDING OF PROMOTER(S), MEMBERS OF THE PROMOTER GROUP AND TOP 10 SHAREHOLDERS AS ON THE DATE OF DRAFT OFFER DOCUMENT/OFFER DOCUMENT AND AS AT ALLOTMENT ARE AS BELOW**

| Sr.<br>No.                                    | Name of Shareholder     | Pre-Issue shareholding                       |                                            | Post-Issue shareholding as at Allotment <sup>(2)</sup> |                                           |                                              |                                           |
|-----------------------------------------------|-------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
|                                               |                         |                                              |                                            | At Floor Price (₹ [●])                                 |                                           | At Cap Price (₹ [●])                         |                                           |
|                                               |                         | Number of<br>Equity<br>Shares <sup>(1)</sup> | Share-<br>holding (in<br>%) <sup>(1)</sup> | Number of<br>Equity<br>Shares <sup>(1)</sup>           | Share<br>Holding<br>(in %) <sup>(1)</sup> | Number of<br>Equity<br>Shares <sup>(1)</sup> | Share<br>Holding<br>(in %) <sup>(1)</sup> |
| Promoters (A)                                 |                         |                                              |                                            |                                                        |                                           |                                              |                                           |
| 1                                             | Naman Jain              | 84,49,340                                    | 47.6600%                                   | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 2                                             | Ashok Kumar Jain        | 87,83,452                                    | 49.5447%                                   | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
|                                               | Sub Total (A)           | 1,72,32,792                                  | 97.2047%                                   | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| Promoter’s Group (B)                          |                         |                                              |                                            |                                                        |                                           |                                              |                                           |
| 3                                             | Ashok Kumar Jain<br>HUF | 2,22,780                                     | 1.2566%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 4                                             | Swati Jain              | 50,600                                       | 0.2854%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 5                                             | Renu Jain               | 1,46,280                                     | 0.8251%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
|                                               | Subtotal (B)            | 4,19,660                                     | 2.3672%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| Public Shareholders [Top 10 Shareholders] (C) |                         |                                              |                                            |                                                        |                                           |                                              |                                           |
| 6                                             | Dinesh Kumar Kohly      | 300                                          | 0.0017%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 7                                             | Arun Kumar Garodia      | 300                                          | 0.0017%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 8                                             | Vikrant Mago            | 300                                          | 0.0017%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 9                                             | Deepanshu Aggarwal      | 15,000                                       | 0.0846%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
| 10                                            | Sejal Jain              | 60,000                                       | 0.3384%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
|                                               | Subtotal (C)            | 75,900                                       | 0.4281%                                    | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |
|                                               | Grand Total (A+B+C)     | 1,77,28,352                                  | 100.000%                                   | [●]                                                    | [●]                                       | [●]                                          | [●]                                       |

**Notes:**

1) Includes all options that have been exercised until date of draft offer document/offer document and any transfers of equity shares by existing shareholders until date of draft offer document/offer document.

2) Based on the Issue price of INR [●] and subject to finalization of the basis of allotment.

For further details, please refer to the chapter titled “*Our Promoters and Promoter Group*” on page 204 and see “*Capital Structure*” on page 71 of the Draft Red Herring Prospectus.

**SUMMARY OF RESTATED FINANCIAL INFORMATION**

Following details as per the restated financial statement for past three years:

(Amount in INR Lakhs, except as specified)

| Particulars             | FY 2026  | FY 2025  | FY 2024  |
|-------------------------|----------|----------|----------|
| Share Capital           | 886.42   | 880.92   | 265.42   |
| Net Worth               | 1,848.78 | 1,089.73 | 265.42   |
| Revenue from operations | 6,663.52 | 4,505.81 | 1,594.36 |

|                                     |            |          |         |
|-------------------------------------|------------|----------|---------|
| EBITDA                              | 1,151.06   | 395.33   | 67.51   |
| Profit for the year                 | 698.91     | 215.48   | 2.80    |
| Basic Earnings per share* in Rs     | 3.95       | 1.24     | 0.05    |
| Diluted Earnings per share* in Rs   | 3.95       | 1.24     | 0.05    |
| Return on Net Worth %               | 37.80%     | 19.77%   | 1.05%   |
| Net Asset Value per equity* in Rs   | 10.43      | 6.19     | 5.00    |
| Total Borrowings                    | 2,543.55   | 775.49   | 199.49  |
| Cash flow from operating activities | (454.76)   | (744.46) | 18.06   |
| Cash flow from investing activities | (1,287.72) | (234.31) | (5.45)  |
| Cash flow from financing activities | 1,679.12   | 1,083.18 | (12.98) |

\*After considering impact of share split, refer Restated Financial Statements in Draft Red Herring Prospectus.

For further details, please refer to the chapter titled “**Restated Consolidated Financial Information**” and “**Other Financial Information**” on page no. 211 and 211, respectively of the DRHP.

### SUMMARY OF KEY PERFORMANCE INDICATORS

(₹ In Lakhs except percentages and ratios)

| Key Financial Performance Indicators                              | For the year ended |            |            |
|-------------------------------------------------------------------|--------------------|------------|------------|
|                                                                   | 31.03.2026         | 31.03.2025 | 31.03.2024 |
| Revenue from operations <sup>(1)</sup>                            | 6,663.52           | 4,505.81   | 1,594.36   |
| Year-on-Year Growth in Revenue from Operations (%) <sup>(2)</sup> | 47.89%             | 182.61%    | -          |
| Gross Profit <sup>(3)</sup>                                       | 2,010.70           | 1,041.97   | 363.60     |
| Gross Profit Margin <sup>(4)</sup>                                | 30.17%             | 23.13%     | 22.81%     |
| EBITDA <sup>(5)</sup>                                             | 1,151.06           | 395.33     | 67.51      |
| EBITDA Margin <sup>(6)</sup>                                      | 17.27%             | 8.77%      | 4.23%      |
| PAT <sup>(7)</sup>                                                | 698.91             | 215.48     | 2.80       |
| PAT Margin <sup>(8)</sup>                                         | 10.49%             | 4.78%      | 0.18%      |
| RoE (%) <sup>(9)</sup>                                            | 47.57%             | 31.80%     | 1.17%      |
| RoCE (%) <sup>(10)</sup>                                          | 24.64%             | 19.40%     | 12.01%     |
| Debt to Equity Ratio <sup>(11)</sup>                              | 1.38               | 0.71       | 0.75       |

Notes:

<sup>(1)</sup> Revenue from operation is the total revenue generated by the Company from its operations.

<sup>(2)</sup> Year-on-Year Growth in Revenue from Operations is annual growth in revenue from operations as compare with previous year revenue from operations (Revenue from operations of current period/ year – Revenue from operations of previous year / Revenue from operations of previous year \* 100).

<sup>(3)</sup> Gross Profit is Revenue from operations-cost of goods sold. Cost of goods sold =(Cost of materials and components consumed + Purchases of traded goods + Changes in inventories of finished goods, work in progress and traded goods)

<sup>(4)</sup> Gross Profit Margin is Gross Profit/ Revenue from Operations\*100.

<sup>(5)</sup> EBITDA is calculated as Profit before tax + Depreciation & Amortisation + Finance Cost - Other Income

<sup>(6)</sup> EBITDA Margin is calculated as EBITDA/ Revenue from Operations\*100

<sup>(7)</sup> PAT is calculated as Profit before tax – Tax Expenses

<sup>(8)</sup> PAT Margin is calculated as PAT/ Revenue from operations\*100.

<sup>(9)</sup> RoE is calculated as PAT/ Average Shareholder's Equity ((opening equity + closing equity)/2).

<sup>(10)</sup> RoCE'' return on capital employed is calculated as EBIT (Profit before tax + Finance cost)/ capital employed. Capital employed = Total Assets – Current Liabilities (excl. short term borrowings) as of the end of the relevant period/year.

<sup>(11)</sup> Debt- equity ratio is calculated as Total Debt/ Total Equity. Total Debt represents long-term borrowings and short-term borrowings (including current maturity of long-term borrowings). Total equity is calculated as Share Capital + Reserve and Surplus.

Explanation for KPI metrics:

| KPI                                   | Explanations                                                                                                                                                                                                   |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Revenue from Operations               | Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps to assess the overall financial performance of the Company and volume of Company's business.  |
| Growth in Revenue from Operations (%) | Percentage Revenue from operations is used by management to track growth in revenue from operation as compare with previous year and in turn helps to assess the overall growth in revenue and of the Company. |
| Gross Profit                          | Gross Profit is used by management to assess whether the Company's business is profitable after meeting its operating cost.                                                                                    |
| Gross Profit Margin (%)               | Gross profit margin is used by management to tract and assess the growth in Company's business as compare with previous year or with competitor.                                                               |
| EBITDA                                | EBITDA is used by management to assess whether the Group is generating sufficient profit after meeting operating expenses and overheads.                                                                       |
| EBITDA Margin (%)                     | EBITDA Margins (%) is largely used to compare the profitability of the Company against previous year margin, competitor and against the industry averages.                                                     |
| PAT                                   | Profit after tax is used by the Company to assess whether Company is able to generate profit for the shareholders after meeting expenses as well as due taxes on profit.                                       |
| PAT Margin (%)                        | PAT Margin (%) is largely used to compare the profitability of the Group against previous year margin, competitor and against the industry averages.                                                           |
| RoE (%)                               | RoE provides how efficiently our Company generates profits from shareholders' funds.                                                                                                                           |
| Debt to Equity Ratio                  | The debt-to-equity ratio is used to assess the extent to which a Company relies on debt to finance its operations relative to the equity provided by shareholders.                                             |

## RISK FACTORS

The top 10 internal Risk Factors are as follows:

1. We may continue to derive a significant portion of our revenue from our top five customers, and any reduction in business from these customers could adversely affect our revenue and profitability.
2. Our cost of raw materials consumed constitutes a significant portion of our expenses and we majorly rely on our top 10 suppliers for supply of the raw materials purchased for the Fiscal Year 2026, 2025 and 2024. Any delays, interruptions or reduction in the supply of materials to manufacture our products could adversely affect our business, results of operations, financial condition and cash flows.
3. Any defect, discrepancy or failure in the manufacturing, processing or assembly of pressure cooker components, if not identified and rectified through appropriate quality control, inspection and testing procedures, could adversely affect the safety and performance of the products and materially and adversely affect our business, reputation, financial condition and results of operations.
4. Our manufacturing operations are subject to various operational, technical and production-related risks, and any disruption or failure in our manufacturing processes could materially and adversely affect our business, financial condition and results of operations.
5. The financial statements for certain prior period were audited by auditors who were not peer reviewed, and any discrepancies or adjustments identified subsequently could adversely affect.
6. Our ability to execute customer orders profitably depends on our ability to accurately assess customer requirements, estimate costs and implement appropriate manufacturing processes.

7. Technological advancements and changes in consumer preferences may result in the adoption of alternative cooking technologies and products, which could reduce demand for traditional pressure cookers and the components manufactured by us.
8. Our manufacturing operations depend on the timely availability of raw materials, and any disruption in their supply or increase in their prices may adversely affect our business, financial condition and results of operations.
9. Breakdown, damage, theft, destruction or obsolescence of our machinery and equipment, or our inability to repair or replace such equipment in a timely manner, may adversely affect our operations.
10. Our manufacturing operations depend on the continuous availability of electricity, fuel and other utilities, and any interruption in their supply may adversely affect our business.

For further details, please refer to the chapter titled ***“Risk Factors”*** on page no. 36 of the DRHP.

#### **THE DETAILS OF WEIGHTED AVERAGE COST OF ACQUISITION OF SHARES FOR PROMOTER AND SELLING SHAREHOLDERS**

| <b>Particulars</b> | <b>Number of Equity Shares held as on date</b> | <b>Weighted average cost of acquisition (“WACA”) per equity Share* (In INR)</b> | <b>WACA per Equity Shares acquired in last one year*</b> |
|--------------------|------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>Promoter(s)</b> |                                                |                                                                                 |                                                          |
| Naman Jain         | 84,49,340                                      | 1.27                                                                            | NIL                                                      |
| Ashok Kumar Jain   | 87,83,452                                      | 8.00                                                                            | NIL                                                      |

For further details, please refer to the chapter titled ***“Capital Structure”*** beginning on page no. 71 of the DRHP.

Note: "WACA" means the weighted average cost of equity shares acquired by the Promoters during the relevant period. For the purpose of this calculation, the weighted average cost of acquisition has been computed as the total consideration paid for the equity shares acquired during the relevant period divided by the total (weighted) number of Equity shares so acquired.

#### **BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

| <b>Sr. No</b> | <b>Name of the Director</b> | <b>DIN/PAN</b> | <b>Current Designation</b>               |
|---------------|-----------------------------|----------------|------------------------------------------|
| 1             | Dinesh Kumar Kohly          | 02795099       | Chairman and Non-Executive Director      |
| 2             | Naman Jain                  | 02704942       | Whole Time Director                      |
| 3             | Ashok Kumar Jain            | 01874895       | Whole Time Director                      |
| 4             | Swati Jain                  | 10754510       | Non-Executive Director                   |
| 5             | Archana Jain                | 09171307       | Independent Director                     |
| 6             | Tannu Shangle               | 10674558       | Independent Director                     |
| 7             | Somya Singhal               | IWAPS8364D     | Company Secretary and Compliance Officer |
| 8             | Abhishek Goswami            | BUNPG0869F     | Chief Financial Officer                  |

For further details, please refer to the chapter titled ***“Our Management”*** on page 189 of the DRHP.

#### **AUDITOR QUALIFICATIONS**

There are no qualifications of the Statutory Auditors (previous and current) which have not been given effect to in the Restated Financial Information.

## SUMMARY TABLE OF OUTSTANDING LITIGATIONS

| Name of Entity                                         | Criminal Proceedings | Tax proceedings | Statutory/Regulatory proceedings | Disciplinary actions by the SEBI or stock Exchanges against the Promoters | Material civil litigations | Aggregate amount involved to the extent ascertainable (₹ in lakhs) * |
|--------------------------------------------------------|----------------------|-----------------|----------------------------------|---------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------|
| <b>Company</b>                                         |                      |                 |                                  |                                                                           |                            |                                                                      |
| By the Company                                         | -                    | -               | **4                              | -                                                                         | -                          | -                                                                    |
| Against the Company                                    | -                    | 2               | -                                | -                                                                         | 2                          | 14,400                                                               |
| <b>Promoters &amp; Directors</b>                       |                      |                 |                                  |                                                                           |                            |                                                                      |
| By the Promoters & Directors                           | -                    | -               | **2                              | -                                                                         | -                          | -                                                                    |
| Against the Promoters & Directors                      | -                    | 6               | -                                | -                                                                         | -                          | 42,68,610                                                            |
| <b>Subsidiary Company</b>                              |                      |                 |                                  |                                                                           |                            |                                                                      |
| By the Subsidiary Company                              | -                    | -               | -                                | -                                                                         | -                          | -                                                                    |
| Against the Subsidiary Company                         | -                    | -               | -                                | -                                                                         | -                          | -                                                                    |
| <b>Key Managerial Personal &amp; Senior Management</b> |                      |                 |                                  |                                                                           |                            |                                                                      |
| By the KMP & SMP                                       | -                    | -               | -                                | -                                                                         | -                          | -                                                                    |
| Against the KMP & SMP                                  | -                    | -               | -                                | -                                                                         | -                          | -                                                                    |

\*The aforementioned amounts have been recorded to the extent they are quantifiable.

\*\*The amounts are unascertainable and the penalty shall be minimum of ₹10,000, with a further ₹1,000 per day for continuing contravention, subject to a maximum of ₹2 lakh for the company and ₹50,000 for the officer in default or any other person.

For further details, please refer to the chapter titled ***“Outstanding Litigations and Material Developments”*** beginning on page no. 227 of the Draft Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the “Securities Act”) or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, “U.S. persons” (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold outside the United States in offshore transactions in reliance on Regulations under the Securities Act and in compliance with the applicable laws of the jurisdiction where such offers and sales occur. There will be no public offering of the Equity Shares in the United States.

## 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 Draft 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 Draft Red Herring Prospectus are true and correct.