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DRAFT ABRIDGED PROSPECTUS

Dated: September 27, 2026

(Please read section 26 and 32 of the Companies Act, 2013)

(This Draft Abridged Prospectus will be updated upon filing with the RoC)
100% Book Built Issue



UE PRESS TOOLS LIMITED (Formerly known as UE Press Tools Private Limited) CIN: U28996TN2017PLC118684

REGISTERED OFFICE	CONTACT PERSON	EMAIL ID AND TELEPHONE	WEBSITE
Plot 320, Women Industrial Park, Thirumullaivoyal, Vellanur Village, Thiruvallur, Chennai, Tamil Nadu, India- 600062	Ms. Poornisha Rao Company Secretary and Compliance Officer	Email-id: cs@uniqueengg.co.in , Investor Grievance Mail Id: investorgrievance@uniqueengg.co.in Tel.: + 91 8925550110	https://uniqueengg.co.in/

PROMOTERS OF OUR COMPANY:

MR. K PANNEER SELVAN, MR. VINOTH S, MS. YASODHA M, MS. SOBANA, MR. J GIRI AND MS. G LAKSHMI

DETAILS OF THE ISSUE

TYPE	FRESH ISSUE	OFS SIZE (BY NUMBER OF SHARES OR BY AMOUNT)	TOTAL ISSUE SIZE	ELIGIBILITY
Fresh Issue	Upto 60,30,000 Equity Shares of face value of ₹ 10 each ("Equity Shares") aggregating up to ₹ [●] Lakhs ("Issue")	NIL	Upto 60,30,000 Equity Shares of face value of ₹ 10 each aggregating to ₹ [●] Lakhs	The Issue is being made pursuant to Regulation 229(2) and 253(1) of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended. For details in relation to share reservation among QIB's, NII's and II's, see "Issue Structure" on page 237 of the Draft Red Herring Prospectus.

DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDERS AND THEIR 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 our Company, there has been no formal market for the Equity Shares. The face value of the Equity shares is ₹ 10 each. The Floor Price, Cap Price and Issue Price is to be determined by our Company in consultation with the Book Running Lead Manager, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated in the "Basis for the Issue Price" beginning on page 87 of the Draft Red Herring Prospectus and 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 nor 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 the Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares 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 Draft Red Herring Prospectus. Specific attention of the investors is invited to "Risk Factors" beginning on page 23 of the Draft Red Herring Prospectus.

ISSUER'S ABSOLUTE RESPONSIBILITY

Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that the 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 the 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 the 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 offered through the Draft Red Herring Prospectus are proposed to be listed on the Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge"). 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 [●] from NSE ("NSE EMERGE"). For the purpose of this Issue, the Designated Stock Exchange shall be National Stock Exchange of India Limited.

BOOK RUNNING LEAD MANAGER: GYR CAPITAL ADVISORS PRIVATE LIMITED

NAME AND LOGO	CONTACT PERSON	E-MAIL ID AND TELEPHONE
 GYR Capital Advisors Private Limited	Mr. Mohit Baid/ Ms. Maitri Thakkar	Telephone: +91 87775 64648 E-mail: Uepresstools ipo@gyrcapitaladvisors.in Investor Grievance E-mail Id: investors@gyrcapitaladvisors.com

REGISTRAR TO THE ISSUE: CAMEO CORPORATE SERVICES LIMITED

NAME AND LOGO	CONTACT PERSON	E-MAIL ID AND TELEPHONE
 Cameo Corporate Services Limited	Ms. K Sreepriya	E-mail: ipo@cameoindia.com / priya@cameoindia.com Telephone: + 91 011-35725859

ISSUE PROGRAMME

ANCHOR PORTION ISSUE OPENS/CLOSES ON*	[●]	BID/ ISSUE OPENS ON#	[●]	BID/ ISSUE CLOSES ON#	[●]**
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*Our Company, in consultation with the BRLM, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bidding Date/ Issue period shall be one Working Day prior to the Bid/ Issue Opening Date.

** Our Company in consultation with the BRLM, 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.

UPI mandate end time and date shall be at 5:00 p.m on the Bid/ Issue Closing Date.

SUMMARY OF THE PRIMARY BUSINESS

1. We are engaged in providing tooling (Sheet Metal Stamping) solutions based on customer-specific requirements. In addition, we are engaged in the manufacture and supply of precision-engineered sheet metal components, which are used to support, hold, or connect different parts of a vehicle, including press parts, stamped parts, sub-assembly parts and structural components. The scrap generated is recovered and disposed of through sale, thereby contributing to additional revenue generation for the Company.
2. Our Company manufactures a diversified range of automotive components, including anchors, brackets, buckle straps, levers, retractor frames, head rest tubes and injection moulded parts. These products are primarily used in vehicle safety systems like seat belt and air bags, steering systems and various structural applications. Our product portfolio also includes components such as sunroof assemblies, fender and bonnet components for tractor applications, and fuel tank covers and cabin components for excavator applications. In addition, we manufacture sub-assemblies and structural components utilized in seating systems, window mechanisms, radiator assembly and other automotive applications. Further, our Company is engaged in the manufacturing of injection moulding parts used in steering columns, seat recliner mechanisms and seat belt systems.
3. We provide end-to-end tooling and manufacturing solutions, spanning in-house tooling design, prototyping, tool manufacturing, testing, validation, and commissioning. Our expertise covers Tandem Tools, Progressive Tools and Transfer Tools in both Casting Tools and Plate Type Tools used to manufacture components to customer-specific requirements, with customized tooling solutions delivered based on part/product model provided by our customers. Out of tool-manufacturing process, few process like pre-machining and heat treatment are outsourced to third-party suppliers. As of March 31, 2026, our Unit 4 tooling facility had a total capacity of 532 units, of which 450 (representing 85%) were manufactured in-house and 82 was outsourced.
For further details, please refer to the chapter titled “Business Overview” beginning on Page No. 117 of the Draft Red Herring Prospectus.

Revenue Break Up of the revenue earned from Top 5 states for Manufacturing and Trading Products for the preceding three fiscals has been provided below:

(Rs In Lakhs)

Name of State & Union Territory	March 31, 2026		March 31, 2025		March 31, 2024	
	Total Revenue	% from Revenue from operations	Total Revenue	% from Revenue from operations	Total Revenue	% from Revenue from operations
Tamil Nadu	14,260.28	86.50%	11,838.00	94.04%	11,012.69	93.01%
Maharashtra	1,359.29	8.24%	243.90	1.94%	416.85	3.52%
Andhra Pradesh	399.80	2.43%	272.69	2.17%	90.80	0.77%
Rajasthan	169.75	1.03%	0.00	0.00%	0.00	0.00%
Karnataka	69.89	0.42%	55.58	0.44%	3.70	0.03%

Geography-wise Revenue Bifurcation:

(Rs In Lakhs)

S. No.	Particulars	Fiscal 2025	% from Revenue from operations	Fiscal 2024	% from Revenue from operations	Fiscal 2023	% from Revenue from operations
1.	Domestic	16,259.01	98.62%	12,410.17	98.59%	11,524.04	97.33%
2.	Exports	227.34	1.38%	177.63	1.41%	316.54	2.67%
Total		16,486.35	100.00%	12,587.80	100.00%	11,840.58	100.00%

4. The following table sets forth the revenue contribution from our Top 5 customers during the relevant reporting periods:

(₹ in Lakhs)

Concentrated Customers	Fiscal 2026		Fiscal 2025		Fiscal 2024	
	Amount	In %	Amount	In %	Amount	In %
Top 5 customers	9,158.96	55.55%	7,552.52	60.00%	3,911.28	33.03%

5. Key Manufacturing and Other Facilities

Description	Address
Registered office and Manufacturing Facility- Unit II	Plot no. 320, Women Industrial Park, Thirumullaivoyal, Chennai – 600062 & Plot No. T352D & T351D SIDCO Women Industrial Park, Thirumullaivoyal, Chennai - 600062.
Manufacturing Facility- Unit I	Unit I - Plot No. 200, 201 and 202 SIDCO Women Industrial Park, Thirumullaivoyal, Kattur, Chennai - 600062.
Manufacturing Facility- Unit III	Unit III - T-232. SIDCO Women Industrial Park, Thirumullaivoyal Vellanur Village, Avadi Taluk Thiruvallur District, Chennai – 600062
Manufacturing Facility- Unit IV	Unit IV- Plot No. 7/8D, CTH Road, Ambattur Industrial Estate, Chennai - 600058
Manufacturing Facility- Unit V	Unit V- Plot.No: 212, 213, 214 & 215 SIDCO Womens Industrial Park, Vellanur Village, Thirumullaivoyal, Chennai - 600 062, Tamil Nadu
Manufacturing Facility- Unit VI	Unit- VI- Plot No. 35, SIDCO Industrial Estate, Asanur, Ulundurpet Taluk, Kallakurichi District - 606305 Tamil Nadu.

Manufacturing Facility- Unit VII (Proposed)	Plot No. 36, 37, 38, 39, 48, 49, 50, and 51 SIDCO Industrial Estate, Periyanesalur, Veppar Taluk, Cuddalore District, Tamil Nadu.
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6. Business Strengths and Strategies

Strengths

- Multiple Manufacturing Units
- Diverse range of Tools and Precision- Engineered Components
- Well diversified Geographic Footprint
- Experienced Leadership Team

Strategies

- Investing in Manufacturing Infrastructure and Operational Efficiency
- Focus on Quality Systems and Operational Excellence
- Enhancing Customer Relationships to Drive Business Growth
- Broadening our footprint across automotive segments

For further details, please refer to chapter titled “*Our Business*” beginning on Page No. 117 of the Draft Red Herring Prospectus.

SUMMARY OF THE INDUSTRY

The global tooling market size was valued at USD 290.6 Billion in 2025. Looking forward, market to reach USD 501.4 Billion by 2034, exhibiting a CAGR of 6.20% from 2026-2034. Europe currently dominates the market, holding a market share of 40.00% in 2025. The tooling market share is growing in the European region owing to its strong manufacturing base, advanced technology adoption, and presence of leading automotive and aerospace industries. Government support for innovation, skilled workforce, and investments in precision engineering is further enhancing Europe’s competitive edge in the market.

India has emerged as the fastest-growing economy in the world in recent years. Rising incomes, higher infrastructure spending, and supportive manufacturing incentives have together accelerated the automobile sector, making it a critical pillar of India’s growth story. The two-wheeler segment, driven largely by the expanding middle class, continues to dominate the market, with sales reaching 19.6 million units in FY25. This surge in demand has also encouraged the expansion of original equipment and auto component manufacturers, helping India build strong expertise in this space and enhancing global demand for Indian vehicles and components.

The industry is now witnessing a shift towards electrification, though internal combustion engine (ICE) vehicles continue to dominate. In 2024, India produced 100,000 electric cars and 900,000 electric two-wheelers, alongside 20 million two-wheelers and 5 million cars powered by ICE technology. Supporting this growth, the auto component industry has become a vital segment of the economy, spanning large corporations to micro enterprises across manufacturing clusters nationwide. It accounted for 2.3% of India’s GDP in FY25 and provided direct employment to over 1.5 million people, a figure expected to rise as the sector’s GDP contribution reaches 5-7% by 2026. India’s auto-component industry is poised to reach US\$ 200 billion by 2030, supported by its cost competitiveness, skilled workforce, and growing domestic demand, according to a McKinsey report titled Shaping the future of India’s auto component industry.

For further details, please refer to the chapter titled “*Industry Overview*” beginning on Page No. 100 of the Draft Red Herring Prospectus.

PROMOTERS OF THE COMPANY

S. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1	K. Panneer Selvan	Individual	K. Panneer Selvan , aged about 42 years, is the Promoter, Chairman and Managing Director of our Company. He has been associated with the company since incorporation (2017) as director and he was designated as Managing Director on December 20, 2024. He holds a diploma in Mechanical Engineering from State Board of Technical Education and Training. He has over 17 years of experience in Operation Management, Engineering, Business Development and leadership roles in automotive industry. He is responsible for steering the Company’s overall growth, ensuring operational efficiency, strengthening its market position and creating long-term value for all stakeholders.
2	Vinoth S	Individual	Vinoth S aged about 42 years, is the Promoter and Whole Time Director of our Company. He has been associated with the company since incorporation (2017) as director and he was designated as Whole Time Director on December 20, 2024. He holds a degree of Bachelor of Engineering in ‘Manufacturing Engineering’ from Anna University, Chennai. He has over 12 years of experience in the automotive and engineering industry, with expertise in manufacturing operations, quality management, production planning, project execution, and business development. He is responsible for the Company's day-to-day operations, including production planning, quality assurance, process improvement, customer coordination, and operational management.
3	G Lakshmi	Individual	G Lakshmi aged about 50 years, is the Promoter and Director of our Company. She has been associated with the company since incorporation (2017) as director. She has completed her education up to the matriculation level and has over 11 years of experience in Operation Management and Business Development in automotive industry. She is involved in strategic decision making and

			governance oversight for steering the Company's overall growth and ensuring operational efficiency.
4	Giri	Individual	Giri Jaganathan , aged about 55 years, is the Promoter and Chief Technical Officer of the company. He has completed his education up to matriculation and is associated with the company since incorporation (2017). He served as director of the company till December 10, 2024 and thereafter appointed as Chief Technical Officer of the company. He has over 20 years of experience in the engineering and manufacturing industry, with expertise in production management, engineering processes, and technical operations. He is responsible for overseeing production and technical operations, process optimization, quality control, and continuous improvement initiatives, contributing to the Company's operational efficiency and technological advancement.
5.	Sobana	Individual	Sobana , aged about 35 years, is the Promoter of our Company. She has completed her education up to Higher Secondary. She has over 8 years of experience in business management and corporate administration. She was director of our company from 2017 to 2024. During her directorship, she has played an active role in supporting the Company's strategic initiatives, corporate governance practices, and overall business development. Her understanding of organizational management and commitment to ethical business practices have contributed to strengthening the Company's operational and governance framework.
6.	M Yasodha	Individual	Yasodha Murugesan , aged about 38 years, is the Promoter of our Company. She has completed her Master of Social Work from Bharathidasan University and Diploma in Montessori and Early Childhood Education from Pretty Dolls, Teacher Education Training Institute, Bharat Seva Samaj. She has over 8 years of experience in business management and corporate administration. She was director of our company from 2017 to 2024. During her directorship, she has contributed in overseeing administrative functions, supporting strategic decision-making, and strengthening the Company's governance framework. Her experience has contributed to the Company's operational efficiency, organizational development, and sustainable growth.

OBJECTS OF THE ISSUE

The issue comprises of a Fresh Issue of upto 60,30,000 Equity Shares, aggregating up to ₹ [●] lakhs by our Company.

Our Company proposes to raise funds for funding the following objects:

Sr. No.	Particulars	Summary
1.	Funding of working capital requirements of the Company	We propose to utilize Up to ₹ 1,550.00 Lakhs from the Net Proceeds towards funding our Company's working capital requirements. We have significant working capital requirements, and we fund our working capital requirements in the ordinary course of business from our internal accruals and financing facilities from various banks and financial institutions. Our Company requires additional working capital for executing increased order volumes, high inventory levels, high debtors, advance payments to suppliers, requirement of security deposits and for other corporate purposes. In light of the above, our Company will require incremental working capital.
2.	To pay or repay, in full or in part of certain outstanding secured borrowings availed by our Company	As on March 31, 2026, the amount outstanding under our secured borrowings was ₹ 7,740.78 Lakhs. Our Board in its meeting dated September 27, 2026, took note that an amount of ₹ 1,465.00 lakhs is proposed to be utilised from the net proceeds towards full or partial repayment or pre-payment of certain borrowings availed from the lenders i.e. Small Industries Development Bank of India and IndusInd Bank. Our Company has entered into various financial arrangements from time to time, with banks and financial institutions. For further details, please refer " Financial Indebtedness " on page 176.
3.	General corporate purposes	The Net Proceeds will be first utilized towards the Objects as mentioned above. The balance is proposed to be utilized for General corporate purposes, subject to such utilization not exceeding 15% of the gross proceeds of the Fresh Issue or 10 crore whichever is lower, in accordance with the SEBI ICDR Regulations. Our Company intends to deploy the balance Net

		Proceeds, if any, for general corporate purposes, as may be approved by our management, subject to the above-mentioned limit
	Total	[●]

PROPOSED SCHEDULE OF IMPLEMENTATION

Our Company plans to deploy the funds towards the above stated Objects depending upon various factors including the actual timing of the completion of the Issue and the receipt of the Net Proceeds. In the event that estimated utilization out of the funds in any given financial year is not completely met, the same shall be utilized in the next financial year.

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

(₹ in Lakhs)

Sr. No.	Particulars	Estimated Amount to be deployed from Net Proceeds *	Estimated Utilization of Net Proceeds in F.Y. 2026 – 2027	Estimated Utilization of Net Proceeds in F.Y. 2027-28
1.	Funding of working capital requirements of the Company	Up to 1,550.00	Up to 600.00	Up to 950.00
2.	To pay or repay, in full or in part of certain outstanding secured borrowings availed by our Company	Up to 1,465.00	Up to 1,465.00	-
3.	General corporate purposes*#	[●]	[●]	[●]
	Total#	[●]	[●]	[●]

*To be determined upon finalisation of the Issue Price and updated in the Prospectus prior to filing with the RoC.

The amount to be utilised for general corporate purposes shall not exceed 15% of the gross proceeds of the Fresh Issue or 10 crore whichever is lower, in accordance with the SEBI ICDR Regulations.

MEANS OF FINANCE

We intend to finance our Objects of the Issue through Issue Proceeds which are as follows:

(Rs. In lakhs)

Sr. No.	Particulars	Amount to be funded From IPO Proceeds
1.	Funding of working capital requirements of the Company	Up to 1,550.00
2.	To pay or repay, in full or in part of certain outstanding secured borrowings availed by our Company	Up to 1,465.00
3.	General corporate purposes*#	[●]
	Total#	[●]

DEPLOYMENT OF NET PROCEEDS

(Rs. In lakhs)

Sr no.	Particulars	Estimated Amount	From IPO Proceeds
1.	Funding of working capital requirements of the Company	Up to 1,550.00	Up to 1,550.00
2.	To pay or repay, in full or in part of certain outstanding secured borrowings availed by our Company	Up to 1,465.00	Up to 1,465.00
3.	General Corporate Purpose	[●]	[●]
4.	Public Issue Expense	[●]	[●]
	Total	[●]	[●]

For further details, please see chapter titled “Objects of the Issue” beginning on Page No. 78 of the Draft Red Herring Prospectus.

SHAREHOLDING PATTERN OF PROMOTER / PROMOTER GROUP OF THE COMPANY AS AT ALLOTMENT:

The aggregate shareholding, of each of the (i) Promoter(s), (ii)Members of the Promoter Group and as on the Date of Draft Issue document / issue document and as at allotment as per the below mentioned format:

S. No.	Pre-Issue shareholding as at the date of Advertisement			Post-Issue shareholding as at the date of Allotment	
	Name of the Shareholders	Number of Equity Shares	Shareholding (in %)	At Floor Price and At Cap Price	
				Number of Equity Shares	Shareholding (in %)
Promoter(s)					
1.	K Panneer Selvan	22,41,254	13.34	[●]	[●]
2.	Jaganathan Giri	22,39,572	13.33	[●]	[●]

3.	Selvam Vinoth	22,39,573	13.33	[●]	[●]
4.	Giri Lakshmi	33,60,200	20.00	[●]	[●]
5.	Sobana	33,60,200	20.00	[●]	[●]
6.	Yasodha	33,60,200	20.00	[●]	[●]
Members of Promoter Group (who hold shares)					
7.	Santhosh Kumar G	1	Negligible	[●]	[●]
Total (Aggregate)		1,68,01,000	100.00	[●]	[●]

Notes:

- 1) Includes all options that have been exercised until date of prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisements until date of prospectus.
- 2) Based on the Issue price of ₹ [●] and subject to finalization of the basis of allotment.

For further details, please refer to the chapter titled “Capital Structure” beginning on Page No. 62 of the Draft Red Herring Prospectus.

SUMMARY OF RESTATED FINANCIAL STATEMENTS

Following are the details as per the Restated Financial Information for the Financial Years ended on March 31, 2026, 2025 and 2024:

					(₹ in lakhs)
Sr. No.	Particulars	March 31, 2026	March 31, 2025	March 31, 2024	
1.	Share Capital	1,680.10	1,680.10	1,585.00	
2.	Net Worth [#]	4,443.41	3,320.50	2,452.65	
3.	Revenue from operations	16,490.15	12,588.36	11,845.25	
4.	EBITDA	2,758.18	1,999.38	1,257.80	
5.	Profit after Tax	1,122.91	867.85	437.87	
6.	Basic Earnings per Share	6.68	5.17	2.80	
7.	Diluted Earnings per Share	6.68	5.17	2.80	
8.	Net Asset Value per equity share (Post bonus)*	34.07	24.68	19.15	
9.	Total borrowings [^]	7,935.45	5,641.67	4,585.19	
10.	Cash flow from operating activities	1,622.86	1,277.82	1,577.95	
11.	Cash flow from investing activities	(3,115.83)	(1,920.42)	(2,092.56)	
12.	Cash flow from financing activities	1,735.88	656.45	696.23	

[#]Net-worth means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the restated balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation (Refer Regulation 2 of Chapter - I of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018)

*Net Asset Value per Equity Share = total of all the assets as reduced by total of all the liabilities of the company/ Total Number of Equity Shares outstanding at the end of the year/period

[^]Total Borrowings = Restated Long-Term Borrowings Plus Restated Short-Term Borrowings outstanding at the end of year/period. For further details, please refer to the section titled “Financial Information” beginning on Page No. 172 of the Draft Red Herring Prospectus.

KEY PERFORMANCE INDICATORS

Key Performance Indicators (KPIs) are imperative to the Financial and Operational performance evaluation of the company. However, KPIs disclosed below shall not be considered in isolation or as substitute to the Restated Financial information. In the opinion of our Management the KPIs disclosed below shall be supplementary tool to the investor for evaluation of the company.

The KPIs disclosed below have been approved by a resolution of our Audit Committee dated September 27, 2026 and the members of the Audit Committee have verified the details of all KPIs pertaining to the Company. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to our Company that have been disclosed to any investors at any point of time during the three years period prior to the date of filing of the Draft Red Herring Prospectus. Further, the KPIs herein have been certified by M/s. Sreevathson V Associates, Chartered Accountants, by their certificate dated August 14, 2026.

The KPIs of our Company have been disclosed in the sections “Our Business” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” starting on pages 117 and 190, respectively. We have described and defined the KPIs, as applicable, in “Definitions and Abbreviations” beginning on page 6.

Our Company confirms that it shall continue to disclose all the KPIs included in this section on a periodic basis, at least once in a year (or any lesser period as determined by the Board of our Company), for a duration of one year after the date of listing of the Equity Shares on the Stock Exchange or till the complete utilization of the proceeds of the Fresh Issue as per the disclosure made in the Objects of the Issue Section, whichever is later or for such other duration as may be required under the SEBI (ICDR) Regulations, 2018.

Set forth below are KPIs which have been used historically by our Company to understand and analyse the business performance, which in result, help us in analysing the growth of various verticals of the Company that have a bearing for arriving at the Basis for the Issue Price.

FINANCIAL KPIs OF OUR COMPANY

(Amount in Lakhs, except EPS, % and ratios)

Particulars	For the year ended March 31,		
	2026	2025	2024
Revenue from Operations (₹ in Lakhs) ⁽¹⁾	16,490.15	12,588.36	11,845.25
Growth in Revenue from Operations (%)	31.00%	6.27%	11.06%
Total income ⁽²⁾	16,575.19	12,627.99	11,869.29
EBITDA (₹ in Lakhs) ⁽³⁾	2,758.18	1,999.38	1,257.80
EBITDA Margin (%) ⁽⁴⁾	16.64%	15.83%	10.60%
Profit / (Loss) for the year (₹ in Lakhs) ⁽⁵⁾	1,122.91	867.85	437.87
PAT Margin (%) ⁽⁶⁾	6.81%	6.89%	3.70%
Net worth ⁽⁷⁾	4,443.41	3,320.50	2,452.65
Return on Equity ("RoE") (%) ⁽⁸⁾	28.93%	30.07%	20.64%
Return on Capital Employed ("RoCE") ⁽⁹⁾	16.38%	17.13%	13.18%
Net Asset Value Per Share (Post bonus) (₹) ⁽¹⁰⁾	34.07	24.68	19.15
Debt- Equity Ratio ⁽¹¹⁾	1.79	1.70	1.87

Notes:

- (1) Revenue from operations represents the revenue from sale of service & product & other operating revenue of our Company as recognized in the Restated financial information.
- (2) Total income includes revenue from operations and other income.
- (3) EBITDA means Earnings before interest, taxes, depreciation and amortization expense, which has been arrived at by obtaining the profit before tax/ (loss) for the year / period and adding back interest cost, depreciation, and amortization expense.
- (4) EBITDA margin is calculated as EBITDA as a percentage of total income.
- (5) Restated profit for the period / year.
- (6) PAT Margin (%) is calculated as Profit for the year/period as a percentage of Revenue from Operations.
- (7) Restated Net worth of the company is calculated as share capital plus total reserves & surplus.
- (8) Return on Equity is calculated as Profit after tax, as restated, attributable to the owners of the Company for the year/ period divided by average equity. Average equity is calculated as average of opening and closing balance of total equity (Shareholders' funds) for the year.
- (9) Return on capital employed calculated as Earnings before interest and taxes divided by capital employed as at the end of respective period/year. (Capital employed calculated as the aggregate value of Tangible networth, total debt and deferred tax liabilities)
- (10) Net asset value per share calculated as Total networth divide by total no of outstanding shares.
- (11) Debt- equity ratio is calculated by dividing total debt by total equity. Total debt represents long-term and short-term borrowings. Total equity is the sum of share capital and reserves & surplus.

For further details, please refer to the section titled "Basis for the Issue" beginning on Page No. 87 of the Draft Red Herring Prospectus.

INTERNAL RISK FACTORS (TOP 10)

1. We do not own certain premises from which our manufacturing operations are conducted and any termination, non-renewal or adverse change in the terms of our rental arrangements could adversely affect our business and operations.
2. Our manufacturing facilities are concentrated in Tamil Nadu and we generate major portion of sales from our operations in this region and any adverse developments affecting our operations in this region could have an adverse impact on our revenue and results of operations.
3. We are subject to stringent quality requirements and customer-specific technical specifications, and any failure to meet such quality standards or prescribed delivery schedules may lead to cancellation of existing and future work orders which may adversely affect our reputation, financial conditions, cash flows and results of operations.
4. Our business is substantially dependent on our certain major customers, with whom we do not have firm commitment agreements. The loss of any significant clients may have a material and adverse effect on our business and results of operations.
5. We depend on a limited number of suppliers for a portion of our raw material requirements. Any disruption in the supply of the raw materials or fluctuations in their prices could have a material adverse effect on our business operations and financial conditions.
6. There have been certain procedural non-compliances in relation to certain issuances of Equity Shares and conversion of Directors' unsecured loans into Equity Shares, in respect of which compounding and adjudication applications have been filed with the Ministry of Corporate Affairs. There can be no assurance regarding the outcome of such proceedings.

7. Our Company has not complied with certain timelines and other requirements prescribed under the applicable provisions of the Companies Act, 2013 in relation to certain historical corporate actions and statutory filings. Such instances of non-compliance may expose our Company and/or our Directors and officers in default to penalties, prosecution or other regulatory actions, which may adversely affect our financial condition, operations and reputation.
8. Our operations are subject to high working capital requirements, and any inability to adequately manage our working capital or generate sufficient cash flows to meet our working capital requirements could adversely affect our business, financial condition and results of operations.
9. We require certain approvals and licenses in the ordinary course of business and are required to comply with certain rules and regulations to operate our business, any failure to obtain, retain and renew such approvals and licences or comply with such rules and regulations may adversely affect our operations.
10. Our failure to identify and respond to evolving industry trends, customer requirements and technological developments, or to develop new products to meet our customers' demands in a timely manner may materially adversely affect our business, financial condition, results of operations and future prospects.

For further details, please refer to the section titled “*Risk Factors*” beginning on Page No. 23 of the Draft Red Herring Prospectus.

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

Particulars	Number of Equity Shares held as on date*	Weighted average cost of acquisition (“WACA”) per Equity Share (in ₹) *	WACA per Equity Shares acquired in last one year*
Promoter(s)			
K Panneer Selvan	22,41,254	2.68	Nil
J Giri	22,39,572	2.68	Nil
Vinoth S	22,39,573	2.68	Nil
G Lakshmi	33,60,200	2.68	Nil
Sobana	33,60,200	2.68	Nil
Yasodha	33,60,200	2.68	Nil

Weighted average cost of acquisition of all shares transacted (shares transferred are adjusted after considering the effect of bonus and sub-division) in the one year and three years preceding the date of draft offer document / offer document.

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper end of the Price Band (Rs. Nil) is ‘X’ times the weighted Average cost of Acquisition*	Range of acquisition price: Lowest Price – Highest Price (in Rs.)
Last one year preceding the date of the Draft Red Herring Prospectus	Nil	[●]	0.00-0.00
Last three years preceding the date of the Draft Red Herring Prospectus	9.43	[●]	0.00-10.00

BORAD OF DIRECTOR AND KEY MANAGERIAL PERSONNEL OF THE COMPANY

S. No	Name	Designation
1	K. Panneer Selvan	Chairman and Managing Director
2	Vinoth S	Whole-Time Director
4	G Lakshmi	Executive Director
5	P Rajakrishnan	Non-Executive Non-Independent Director
6	Sundar Venkataraman	Non-Executive Independent Director
7	K Rajaram	Non-Executive Independent Director
8	Poornisha Rao	Company Secretary and Compliance Officer
9	Vijesha	Chief Financial Officer

AUDITORS QUALIFICATION

There are no audit qualifications which have not been given effect to in the Restated Financial Information. For details, see “Financial Information” on page 172 of the Draft Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATION

A summary of outstanding litigation proceedings as on the date of the Draft Red Herring Prospectus as disclosed in the section titled “*Outstanding Litigations and Material Development*” on page 207 in terms of the SEBI ICDR Regulations and the Materiality Policy is provided below:

Nature of Cases	Number of outstanding cases	Amount Involved
<i>Litigation involving our Company</i>		
Criminal proceeding against our Company	Nil	Nil
Criminal proceedings by our Company	Nil	Nil
Material civil litigation against our Company	Nil	Nil
Material civil litigation by our Company	Nil	Nil
Actions by statutory or regulatory Authorities	Nil	Nil
Direct and indirect tax proceedings	2	0.28
<i>Litigation involving our Directors (other than Promoters)</i>		
Criminal proceedings against our Directors (other than Promoters)	Nil	Nil
Criminal proceedings by our Directors (other than Promoters)	Nil	Nil
Material civil litigation against our Director (other than Promoters)	Nil	Nil
Material civil litigation by our Director (other than Promoters)	Nil	Nil
Actions by statutory or regulatory authorities (other than Promoters)	Nil	Nil
Direct and indirect tax proceedings	2	0.90
<i>Litigation involving our Promoters</i>		
Criminal proceedings against our Promoters	Nil	Nil
Criminal proceedings by our Promoters	Nil	Nil
Material civil litigation against our Promoters	Nil	Nil
Material civil litigation by our Promoters	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	15	0.67
<i>Litigation involving our Key Managerial Personnel and Senior Managerial Personnel (Other than Directors and Promoters)</i>		
Criminal proceedings against our Key Managerial Personnel and Senior Managerial Personnel (Other than Directors and Promoter)	Nil	Nil
Criminal proceedings by our Key Managerial Personnel and Senior Managerial Personnel (Other than Directors and Promoter)	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil

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