

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS



(Scan this QR Code to view Abridged Prospectus)

This is an abridged prospectus containing salient features of the Red Herring Prospectus of Digilogic Systems Limited (the “Company”) dated January 13, 2026 (the “RHP”) filed with the Registrar of Companies, Telangana at Hyderabad. You are encouraged to read greater details available in the RHP at www.digilogicsystems.com Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP. This abridged prospectus is not for distribution outside India.

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

Please ensure that you have read the RHP, this abridged prospectus (“Abridged Prospectus”) and the General Information Document for investing in public offers (“GID”) undertaken through the Book Building Process before applying in the Offer. The investors are advised to retain a copy of the RHP/Abridged Prospectus for their future reference. You may obtain a physical copy of the Bid cum Application Form and the RHP from the Stock Exchange (defined below), Members of Syndicate, Registrar to the Offer, Registrar and Share Transfer Agents (“RTAs”), Collecting Depository Participants (“CDPs”), Registered Brokers, Underwriter, Bankers to the Offer, Investors’ Associations or Self Certified Syndicate Banks (“SCSBs”). You may also download the RHP from the website of Securities and Exchange Board of India (“SEBI”) at www.sebi.gov.in, at the websites of SME platform of BSE Limited (“BSE SME”, “BSE” or the “Stock Exchange”) at www.bseindia.com and the website of our Company at www.digilogicsystems.com and the website of the Book Running Lead Manager at www.indorient.in



DIGILOGIC SYSTEMS LIMITED
(Formerly known as “Digilogic Systems Private Limited”)

CIN: U62099TG2011PLC077933

Date of Incorporation: December 09, 2011

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
#102, 1ST Floor, DSL Abacus Tech Park Uppal Kalsa Village, Uppal Mandal, Rangareddy, Telangana, India - 500039	As on date of the Red Herring Prospectus, our Company does not have a Corporate Office	Mr. Kameswara Rao Vempati, Company Secretary and Compliance Officer	Email: cs@digilogicsystems.com Tel: +91040 4547 4601	www.digilogicsystems.com

PROMOTERS OF OUR COMPANY: MR. MADHUSUDHAN VARMA JETTY, MRS. RADHIKA VARMA JETTY, MR. JETTY SHASHANK VARMA AND MR. HITESH VARMA JETTY

DETAILS OF THE OFFER TO THE PUBLIC

Type of Issue	Fresh Issue Size	Offer for Sale Size	Total Offer Size	Eligibility	Share Reservation			
					QIB	NII	Individual Investor	Market Maker
Fresh Issue & Offer for Sale	Up to [●] Equity Shares of face value of ₹ 2/- each aggregating up to ₹ 6,967.58 Lakhs	Up to 10,89,600 Equity Shares of face value of ₹ 2/- each aggregating up to ₹ [●] Lakhs	Up to [●] Equity Shares of face value of ₹ 2/- each aggregating up to ₹ [●] Lakhs	This Offer is being made in terms of Regulation 229(1) and 253(1) of Chapter IX of the SEBI ICDR Regulations.	Not more than [●] Equity Shares of face value of ₹ 2/- each	Not less than [●] Equity Share of face value of ₹ 2/- each	Not less than [●] Equity Shares of face value of ₹ 2/- each	Up to 3,90,000 Equity Shares of face value of ₹ 2/- each

The Equity Shares are proposed to be listed on BSE SME (i.e. SME platform of BSE Limited). (the “Designated Stock Exchange”).

Details of Offer for Sale by Promoter

Name	Type	No. of Shares offered/ Amount in ₹	WACA in ₹ Per Equity#
Mr. Madhusudhan Varma Jetty	Promoter Selling Shareholder	Up to 10,89,600 Equity Shares of face value ₹ 2/- each aggregating up to ₹ [●] Lakhs	1.03

#As certified by M/s. B Srinivasa Rao & Co., Chartered Accountants, Statutory and Peer Review Auditor by way of their certificate dated January 13, 2026.

Price Band, Minimum Bid Lot & Indicative Timelines

Price Band*	₹ 98 to ₹ 104 per Equity Share of Face Value of ₹ 2/- each.
Minimum Bid Lot Size	The minimum bid lot is 2,400 equity shares for Individual Investors, 3,600 equity shares for Non Institutional Investors & QIBs and in multiples of 1,200 equity shares thereafter.
Anchor Portion Issue Opens/Closes on**	Monday, January 19, 2026
Bid/Offer Open On**	Tuesday, January 20, 2026
Bid/Offer Closes On***	Thursday, January 22, 2026
Finalisation of Basis of Allotment with the Designated Stock Exchange (T+1)	On or about Friday, January 23, 2026
Initiation of Refunds (if any, for Anchor Investors) / unblocking of funds from ASBA Account# (T+2)	On or about Tuesday, January 27, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	On or about Tuesday, January 27, 2026
Commencement of trading of Equity Shares (T+3)	On or about Wednesday, January 28, 2026

* For details of price band and basis of offer price, kindly refer to price band advertisement and section titled ‘Basis of Offer Price’ on page 122 of RHP.

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**** Our Company may, in consultation with the BRLM, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Bidding Date shall be one Working Day prior to the Bid/Offer Opening Date i.e. Monday, January 19, 2026.**

***** Unified Payments Interface (“UPI”) mandate end time and date shall be at 5:00 pm on the Bid/Offer Closing Date**

#In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/Offer Closing Date for cancelled/withdrawn/deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the Bid Amount, whichever is higher, for the entire duration of delay exceeding two Working Days from the Bid/Offer Closing Date by the intermediary responsible for causing such delay in unblocking. The BRLM and shall, in its sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated by the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 read with the SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022, and the SEBI ICDR Master Circular dated November 11, 2024, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of the Company with the Self Certified Syndicate Bank(s) (“SCSB”), to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation in compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022, SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 read with SEBI master circular no. SEBI/HO/CFD/PoD- 2/P/CIR/2023/00094 dated June 21, 2023, for which the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of the Company with the SCSBs, to the extent applicable. The processing fee for applications made by the UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular no. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 read with SEBI master circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024.

WEIGHTED AVERAGE COST OF ACQUISITION OF ALL EQUITY SHARES TRANSACTED IN THE LAST ONE YEAR, EIGHTEEN MONTHS, AND THREE YEARS IMMEDIATELY PRECEDING THE DATE OF THE RED HERRING PROSPECTUS IS SET FORTH BELOW:

Period	Weighted Average Cost of Acquisition (in ₹)*	Cap Price is ‘X’ times the Weighted Average Cost of Acquisition	Floor Price is ‘X’ times the Weighted Average Cost of Acquisition	Range of acquisition price: Lowest Price* - Highest Price (in ₹)
Last 1 year	27.13	3.83	3.61	13.60 to 58.75
Last 3 years	48.05	2.16	2.04	13.60 to 58.75
Last 18 months	48.05	2.16	2.04	13.60 to 58.75

*Pursuant to the certificate dated January 13, 2026, issued by M/s. B Srinivasa Rao & Co, Chartered Accountants

The Equity Shares offered in this Offer have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Bids may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction. The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the “U.S. Securities Act”) or any other applicable law of the United States and, unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Equity Shares are being offered and sold (a) in the United States only to persons reasonably believed to be “qualified institutional buyers” (as defined in Rule 144A under the U.S. Securities Act) pursuant to the private placement exemption set out in Section 4(a) of the U.S. Securities Act and (b) outside the United States in reliance on Regulation S and the applicable laws of the jurisdiction where those offers and sales occur.

RISKS IN RELATION TO THE FIRST OFFER

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 ₹ 2/- per equity share. The Floor Price, Cap Price and Offer Price determined by our Company, in consultation with the BRLM, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under section titled “Basis for Offer Price” on page 122 of the RHP should not be considered to be indicative of the market price of the Equity Shares after listing. No assurance can be given regarding frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity & equity-related securities involve a degree of risk and investors should not invest any funds in this Offer 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 Offer. For taking an investment decision, investors must rely on their own examination of the Issuer and this Offer, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does, SEBI guarantee the accuracy or adequacy of the contents of the RHP. Specific attention of the investors is invited to the section titled “Risk Factors” at page 38 of the RHP.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the Stock Exchange, Syndicate Members, Registrar to the Offer, Share Transfer Agents, Depository Participants, Stock Brokers, Underwriter, Bankers to the Offer, investors’ associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this Offer, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM or download it from the website of the Stock Exchange i.e. <https://www.bseindia.com/>, the BRLM at <https://www.indorient.in/> and at Company at www.digilogicsystems.com

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PRICE INFORMATION OF BRLM										
Sr. No.	Issue Name	Board	Issue size (₹ in lakhs.)	Issue Price (₹)	Listing date	Opening Price on listing date	+/- % change in closing price, [+/- % change in closing benchmark]			
							30th calendar days from listing	90th calendar days from listing	180th calendar days from listing	
1	Canarys Automation Limited	SME	47.03	31	October 11, 2023	43.45	37.26 [-2.10]	38.23 [8.59]	5.81 [13.64]	
2	Plada Infotech Services Limited	SME	12.35	48	October 13, 2023	59	-10.52 [-1.65]	-10.21 [9.46]	-39.48 [14.64]	
3	Chatha Foods Limited	SME	33.39	56	March 27, 2024	73	73.21 [1.84]	76.89 [5.95]	109.82 [15.82]	
4	Yash Highvoltage Limited	SME	1100.1	146	December 19, 2024	277.40	75.75 [-3.28]	1.85 [-4.94]	141.44 3.25	
5	EMA Partners India Limited	SME	76.01	124.00	January 24, 2025	156.50	0.36 [-1.28]	[-10.52] 5.36	[-20.60] 8.53	
6	Grand Continent Hotels Limited	SME	74.46	113.00	March 27, 2025	112.90	30.18 1.90	37.92 6.16	76.95 6.83	
7	ATC Energies System Limited	SME	63.76	118.00	April 02, 2025	95.90	[-10.72] 4.29	[-36.02] 9.36	[-53.52] 5.67	
8	Aakaar Medical Technologies Limited	SME	27.00	72.00	June 27, 2025	75.00	25.14 [-3.12]	NA	0.00 2.10	
9	Prime Cable Industries Limited	SME	40.04	83.00	September 29, 2025	81.00	13.31 5.28	[-0.96] 5.71	Not Applicable	

Source: www.bseindia.com & www.nseindia.com

For further details, please refer to price information of past issues handled by BRLM starting on page no. 324 of the Red Herring Prospectus.

Name of BRLM and contact details (telephone and email id)	Indorient Financial Services Limited Address: B/805, Rustomjee Central Park, Andheri Kurla Road, Chakala, Mumbai – 400093, Maharashtra, India. Tel No.: +91-79772 12186 E-mail: compliance-ifsl@indorient.in Investor Grievance Email: wecare@indorient.in Website: www.indorient.in Contact Person: Amina Khan / Prashant Dhebar SEBI Registration No.: INM000012661 CIN: U67190DL1993PLC052085
Name of Market Maker	Pace Stock Broking Services Private Limited Reg. Office Address: 412, 412B, 412C, 4th Floor, DSCCSL, Block 53E., Zone-5, Road 5E, Gift City, Gandhi Nagar – 382050, Gujarat Communication Address: C-3, Okhla Industrial Area, Phase-1, New Delhi-110020 Tel No: 011-49022269 E-mail: atulgoel@pacefin.com Website: www.pacefin.com Contact Person: Mr. Atul Goel SEBI Registration: INZ000180832 CIN: U74899GJ2000PTC119545 BSE Market Maker Registration No.: SMEMM0301331072025
Name of Registrar to the Offer and Contact Details (telephone and email id)	KFin technologies Limited Tel No.: +91 91 40 6716 2222 E-mail: digilogic.ipo@kfintech.com Investor Grievance Email: einward.ris@kfintech.com Website: www.kfintech.com Contact Person: M Murali Krishna SEBI Registration No: INR000000221
Name of Statutory Auditor	M/s. B Srinivasa Rao & Co, Chartered Accountants
Name of Credit Rating Agency and the rating or grading obtained, if any	As this is an issue of Equity Shares, credit rating is not required.
Name of Debenture trustee, if any.	As this is an issue of Equity Shares, the appointment of debenture trustees is not required.
Self-Certified Syndicate Banks	The list of banks is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 ;
Non syndicate Registered Brokers	You can submit Bid cum Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. For further details, see the section titled “Offer Procedure” beginning at page 347 of the RHP.

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Details regarding website address(es)/ link(s) from which the investor can obtain list of registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	The list of the CDPs eligible to accept ASBA Forms at the Designated CDP Locations, including details such as their name and contact details, is provided on the websites of the Stock Exchange at www.bseindia.com/Static/Markets/PublicIssues/Rtadp.aspx ? as updated from time to time.
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PROMOTERS OF OUR COMPANY			
Sr.no.	Name	Individual/ Corporate	Experience & Educational Qualification
1.	Mr. Madhusudhan Varma Jetty	Individual	Education: Bachelor's degree in Arts from the Sri Venkateshwara University, Tirupati and a Diploma in Business Administration from the Annamalai University, Annamalinagar and Postgraduate in Public Administration from KOTA open University. Experience: He has work experience of more than 38 years in the field of defence and space, business development, test and measurement solutions, and leadership.
2.	Mrs. Radhika Varma Jetty	Individual	Education: Bachelor's degree in Arts from the University of Madras. Experience: She has extensive executive-level experience of 17 years in field of organizational strategy, business development, resource management, and corporate governance
3.	Mr. Jetty Shashank Varma	Individual	Education: Bachelor's degree in Electronics and Communication Engineering. General management programme for Aerospace & Aviation Executives. Experience: He has work experience of more than 10 years in field of Automated Test Equipment, Data Acquisition Systems, RF applications, system integration, LabVIEW programming, and PXI/PXIe platforms, combined with strategic business development and stakeholder relationship management.
4.	Mr. Hitesh Varma Jetty	Individual	Education: Master of Engineering (Electrical and Computer Engineering), Post Graduate Diploma in Embedded Systems Design offered by C-DAC (Centre for Development of Advanced Computing) and Engineering degree in Electronics and Communication Engineering from Osmania University, Hyderabad. Experience: He has work experience of more than 4 years in field of Automated Test Equipment (ATE), Data Acquisition Systems, and RF-based applications, with expertise in LabVIEW programming and PXI/PXIe platforms to design and deliver scalable, mission-critical test solutions.

BUSINESS OVERVIEW AND STRATEGY

Company Overview:

We are a technology-led company engaged in the design, development, integration, manufacturing, supply and support of Automated Test Equipment (ATE) systems, radar and Electronic Warfare environmental simulators, application software, and embedded signal processing solutions for the defence and aerospace engineering sector.

Product/Service Offering:

Our business involves the design, development, manufacturing, assembling, integration, and support of test systems system software, and embedded signal processing solutions. Our offerings are organised into three segments:

- (i) Test Systems, which include Automated Test Equipment, Checkout Systems, and Radar/EW Simulators;
- (ii) Application Software, comprising data acquisition platforms and IP cores; and
- (iii) Services, providing system integration, upgrades, and lifecycle support.

Revenue segmentation by product/service offering:

Revenue breakup – Business Segment Wise:

Particulars	For the half year ended September 30, 2025		Fiscal 2025		Fiscal 2024		Fiscal 2023	
	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations
Test Systems	1,654.99	91.05%	6,386.56	88.63%	4,130.19	80.11%	3,519.71	62.89%
Application Software	40.23	2.21%	697.97	9.69%	818.49	15.87%	1889.27	33.76%
Services	122.52	6.74%	121.44	1.68%	207.24	4.02%	166.07	2.97%
Other Operating Revenues	-	-	-	-	-	-	21.17	0.38%
Total	1,817.73	100.00%	7,205.98	100.00%	5,155.93	100.00%	5,596.23	100.00%

Geographies Served: The Company derives its revenue entirely from customers located within India

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Key Performance Indicators*:

S. No.	Key Performance Indicator	For the half year ended September 30, 2025	Fiscal 2025	Fiscal 2024	Fiscal 2023
1.	Revenue from Operations (₹ In lakhs)	1,817.73	7,205.98	5,155.93	5,596.23
2.	Year-to-Year growth in Revenue from Operations (in %)	NA	39.76%	(7.87%)	39.39%
3.	EBITDA (₹ In lakhs)	334.26	1,339.96	544.45	527.65
4.	EBITDA %	18.39%	18.60%	10.56%	9.43%
5.	PAT (₹ In lakhs)	161.26	811.35	239.96	217.51
6.	PAT %	8.87%	11.26%	4.65%	3.89%
7.	ROE %	4.71%	34.57%	19.53%	21.76%
8.	ROCE %	4.71%	34.27%	19.10%	20.68%
9.	Return on Networth %	4.71%	34.57%	19.53%	21.76%
10.	Debt to Equity (in times)	0.63	0.40	0.60	0.98
11.	Interest Coverage Ratio (in times)	6.59	12.00	3.80	3.93
12.	Net Working Capital (Days)	212	113	34	26

Notes:

- Revenue from Operations = This amount is Revenue from Operations as appearing in the Restated Financial Statements
- Year-to-Year growth in Revenue from operations (%) = (Revenue from operations of relevant period - Revenue from operations of preceding period) / Revenue from operations of preceding period
- EBITDA = Profit Before Tax + Interest Expense on borrowings + Depreciation & Amortisation cost – Other Income
- EBITDA % = EBITDA / Revenue from Operations
- Profit After Tax Means Profit for the period/year as appearing in the Restated Financial Statements
- PAT (%) = Profit After Tax / Revenue from Operations
- Return on Equity (ROE %) = Net Profit After Tax / Average Shareholder's Funds
- Return on Capital Employed (ROCE %) = Earnings Before Interest and Taxes / Average Capital Employed
Where Capital Employed = Tangible Net worth + Long Term Borrowings + Short Term Borrowings-Deferred Tax Liability
- Return on Networth (%) = Net Profit After Tax / Average Networth
where Networth = Paidup share capital + Securities premium + Surplus in Profit & Loss
- Debt to Equity (in times) = Total Debt / Shareholders Funds
where Total Debt = Long Term borrowings + Short Term borrowings
- Interest Coverage Ratio (times) = Earnings Before Interest and Taxes / Interest Expense on Borrowings
Where Earnings Before Interest and Taxes = Profit before tax + Interest expense on borrowings (excluding interest capitalised) - Other income
- Net working capital (Days) = (Current Assets – Current Liabilities) *No. Of Days in the period/year/ Revenue from Operations
- Year-to-Year growth in Revenue from Operations cannot be certified for the six months stub period.

*As certified by M/s. B Srinivasa Rao & Co, the Statutory Auditor of our Company pursuant to their certificate dated December 31, 2025

Revenues – Based on Industries being served

Particulars	For the half year ended September 30, 2025		Fiscal 2025		Fiscal 2024		Fiscal 2023	
	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations	Amount (₹ in Lakhs)	% of total revenue from operations
Defence & Aerospace	1,799.98	99.02%	7,123.45	98.85%	5,145.33	99.79%	5,550.69	99.19%
Industrial	17.75	0.98%	82.53	1.15%	10.60	0.21%	45.54	0.81%
Total	1,817.73	100.00%	7,205.98	100.00%	5,155.93	100.00%	5,596.23	100.00%

Client Profile or Industries Served: refer table “Revenues – Based on Industries being served” as described above.

Revenue Segmentation in terms of top 5/10 clients or industries served:

Customer Concentration	For the Six months ended September 30, 2025		Fiscal					
	Amount (₹ Lakhs)	Percentage of Revenue from Operations	2025		2024		2023	
			Amount (₹ Lakhs)	Percentage of Revenue from Operations	Amount (₹ Lakhs)	Percentage of Revenue from Operations	Amount (₹ Lakhs)	Percentage of Revenue from Operations
Top 5 Customers	1,633.07	89.84%	5,191.00	72.04%	3,909.58	75.83%	4,783.03	85.47%
Top 10 Customers	1,762.37	96.95%	6,359.60	88.25	4,837.96	93.83	5,299.38	94.70

* Refers to the % of Revenue from Operation for the respective Year

Details along with status of the Intellectual Properties owned by the Company are as follows:

The following are the details regarding the intellectual property in the name of the company

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Sr. No.	Wordmark/ Label	Trademark type	Application Date	Trademark/ Application Number	Current Status	Class of Trademark	Validity Upto
1.		Logo + Wordmark	November 23, 2015	3105033	Active	42	November 22, 2035

For details of intellectual Property, please refer the section titled “Government and Other Approvals” on page 311 of the RHP.

Market Share: Not ascertainable

Employee Strength: As on December 31, 2025, our Company has 102 full-time employees.

BOARD OF DIRECTORS

Sr.no.	Name	Designation (Independent / Whole time / Executive / Nominee)	Experience & Educational Qualification	Other Directorships
1.	Mr. Madhusudhan Varma Jetty	Chairman and Managing Director	Education: Bachelor’s degree in Arts, Diploma in Business Administration and Postgraduate in Public Administration. Experience: More than 38 years.	Indian Companies: Nil Foreign Companies: Nil
2.	Mrs. Radhika Varma Jetty	Whole-time Director	Education: Bachelor’s degree in Arts. Experience: 17 years.	Indian Companies: Nil
3.	Mr. Jetty Shashank Varma	Whole-time Director & Chief Executive Officer	Education: Bachelor’s degree in Electronics and Communication Engineering. Completed general management programme for Aerospace & Aviation Executives. Experience: More than 10 years.	Foreign Companies: Nil
4.	Mr. Hitesh Varma Jetty	Whole-time Director	Education: Master of Engineering (Electrical and Computer Engineering), Post Graduate Diploma in Embedded Systems Design offered by C-DAC (Centre for Development of Advanced Computing), and Engineering degree in Electronics and Communication Engineering. Experience: More than 4 years.	Indian Companies: Nil Foreign Companies: Nil
5.	Mr. Balasubramanyam Danturti	Non-Executive Independent Director	Education: Bachelor’s degree in Commerce and Hons. Diploma in Personnel Management and Industrial Relations, Diploma in Training and Development, and completed the associate examination organised by The Indian Institute of Bankers. Experience: More than 36 years.	Current Position: 1. Caliber Mining and Logistics Limited 2. Narbada Gems and Jewellery Limited 3. Uday Jewellery Industries Limited
6.	Mr. Madadi Ugender Reddy	Non-Executive Independent Director	Education: Bachelor’s degree of Technology (Mechanical Industrial) and a Master’s degree of Technology (Designs & Production of I.C. Engines & Gas Turbines). Experience: More than 35 years.	Indian Companies: Nil Foreign Companies: Nil
7.	Dr. Sesha Rama Srinivasa Sastry Pullela	Non-Executive Independent Director	Education: Bachelor’s degree of Technology and a Master’s degree of Technology (Electronics). He also holds a degree of doctor of philosophy in Engineering. Experience: 40 years.	Indian Companies: Nil Foreign Companies: Nil

For further details in relation to our Board of Directors, kindly refer section titled “Our Management” beginning on page 218 of the RHP.

OBJECTS OF THE OFFER

The Offer comprises a fresh issue of [●] Equity Shares, aggregating up to ₹ 6,967.58 Lakhs by our Company and an offer for sale of up to 10,89,600 Equity Shares, aggregating up to ₹ [●] Lakhs by the Promoter Selling Shareholder. For details, please refer chapter titled “Summary of the Red Herring Prospectus” and “The Offer” on page 28 and 64 respectively.

The Offer for Sale

The Promoter Selling Shareholder will be entitled to the proceeds from the sale of the Offered Shares in the Offer for Sale, net of the Offer related expenses and relevant taxes thereon. Our Company will not receive any proceeds from the Offer for Sale and the proceeds received from the Offer for Sale will not form part of the Net Proceeds. For details, see “Estimated Offer Related Expenses” under section titled “Objects of the Offer” on page 98.

Details of means of finance

The funds required for the Objects set out above are proposed to be met from a combination of the Net Proceeds of the Issue, and internal accruals. Accordingly, we confirm that there is no requirement to make firm arrangements of finance under Regulation 230(2) of the SEBI ICDR Regulations. In the event of any shortfall in the funds required for setting up the Proposed New Facility, such shortfall will be met through internal accruals, borrowings from banks/financial institutions/NBFCs (including Term Loan already sanctioned by Indian Bank), unsecured loans, and/or amounts allocated towards general corporate purposes.

Proposed schedule of implementation and deployment of Net Proceed

We propose to deploy the Net Proceeds towards the Objects in accordance with the estimated schedule of implementation and deployment of funds as set out in the table below:

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS

(₹ in Lakhs)

Particulars	Total estimated Amount ⁽¹⁾ (A)	Amount deployed from Internal Accruals & Borrowings (B) ⁽³⁾	Estimated Utilization from Net Proceeds (A-B)	Estimated schedule of deployment of Net Proceeds in		
				Fiscal 2026	Fiscal 2027	Fiscal 2028
Capital expenditure towards setting up of Proposed New Facility ⁽²⁾	6,370.02	1,196.24	5,173.78	504.46	4,142.39	526.93
Pre-payment/ re-payment, in part or full, of certain outstanding borrowings availed by our Company	800.00	-	800.00	800.00	-	-
General Corporate Purpose ⁽⁴⁾	●	-	●	●	●	●
Net Proceeds*	●	●	●	●	●	●

⁽¹⁾ Applicable taxes, to the extent required, have been included in the estimated cost.

⁽²⁾ Total estimated cost is based on the Capital Expenditure Report dated January 09, 2026 issued by Mr. V Srirama, an Independent Chartered Engineer.

⁽³⁾ As certified by M/s. B Srinivasa Rao & Co., Statutory Auditors of our Company pursuant to their certificate dated January 12, 2026.

⁽⁴⁾ To be finalized upon determination of the Offer Price and updated in the Prospectus prior to filing with the RoC. The amount utilized for General Corporate Purposes will not exceed will not exceed 15% of the Gross Proceeds from the Issue or ₹1,000.00 lakhs, whichever is lower

For further details in relation to Proposed schedule of implementation and deployment of Net Proceed, kindly refer section titled "Objects of the Offer" beginning on page 98 of the RHP.

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

Name of monitoring agency, if any: Brickwork Ratings India Private Limited.

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

Shareholding Pattern:

Sr.no.	Particulars	Pre-Offer number of shares	% of the pre-offer paid-up Equity Share Capital
1	Promoter and Promoter Group	1,96,92,500	88.50
2	Public	25,60,130	11.50
	Total	2,22,52,630	100.00

Number/amount of equity shares proposed to be sold by selling shareholder, if any.: Up to 10,89,600 Equity Shares of the face value of ₹ 2/- each.

RESTATED FINANCIAL STATEMENTS

(₹ in lakhs)

Particulars	As at and for the period ended September 30, 2025	As at and for the year ended March 31		
		2025	2024	2023
Total income from operations (net)	1817.73	7205.98	5155.93	5596.23
Net Profit / (Loss) before tax and extraordinary items	217.11	1085.27	322.02	296.92
Net Profit / (Loss) after tax and extraordinary items	161.26	811.35	239.96	217.51
Equity Share Capital	445.05	445.05	200.00	200.00
Reserves and Surplus	3062.22	2900.96	1148.45	908.50
Net worth	3507.27	3346.01	1348.45	1108.50
Basic earnings per share (₹)	0.72	3.89	1.20	1.09
Diluted earnings per share (₹)	0.72	3.89	1.20	1.09
Net asset value per share (₹)	15.76	15.04	13.48	11.08

For further details, kindly refer section titled "Restated Financial Statements" on page 251 of the RHP.

INTERNAL RISK FACTORS

The below mentioned risks are top 5 risk factors as per the RHP.

- We intend to utilize a portion of the Net proceeds for setting up the Proposed New Facility at Plot No. 6/2, TGIIC Hardware Park Phase II, Rangareddy District, Hyderabad 500005 - ("Proposed New Facility"). We are yet to place orders for the plant, machinery and equipment and apply for requisite government approvals for the Proposed New Facility. If we are unable to commission our Proposed New Facility without time and cost overruns or unable to adhere to the schedule of implementation, it may adversely affect our business, results of operations and financial conditions.
- There can be no assurance that the Objects of the Offer will be achieved within the time frame anticipated or at all, or that the deployment of the Net Proceeds in the manner intended by us will result in any increase in the value of your investment.
- There have been certain inadvertent inconsistencies in some of our historical corporate filings, which may result in penalties or fines being imposed by the competent regulatory authority.
- Our Company has experienced negative cash flow in the past and may continue to do so in the future, which could have a material adverse effect on our business.
- There were delays in filing of certain regulatory returns with the relevant authorities in relation to Employees' Provident Fund (EPF), Employees' State Insurance Corporation (ESIC), Goods and Services Tax (GST), Tax Deducted at Source (TDS), and Profession Tax.

For further details, kindly refer to section titled 'Risk Factors' please refer page 38 of the Red Herring Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. summary of outstanding litigation proceedings involving our Company, our Promoter, Directors and our Group Companies, as on the date of the RHP as disclosed in the section titled "Outstanding Litigation and Material Developments" in terms of the SEBI (ICDR) Regulations and the Materiality Policy is provided below:**

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS

Nature of Proceedings	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoter	Material Civil Litigation as per Materiality Policy	Amount involved (₹. in lakhs)*
Company						
By the Company	Nil**	Nil	Nil	Nil	Nil	Nil**
Against the Company	Nil	Nil	Nil	Nil	Nil	Nil
Directors (other than promoter)						
By the Directors	Nil	Nil	Nil	Nil	Nil	Nil
Against the Directors	Nil	1***	Nil	Nil	Nil	1.27
Promoters						
By the Promoters	Nil	Nil	Nil	Nil	Nil	Nil
Against the Promoters	Nil	Nil	Nil	Nil	Nil	Nil
Key Managerial Personnel						
By Key Managerial Personnel	Nil	Nil	Nil	Nil	Nil	Nil
Against Key Managerial Personnel	Nil	Nil	Nil	Nil	Nil	Nil
Senior Management Personnel						
By Senior Management Personnel	Nil	Nil	Nil	Nil	Nil	Nil
Against Senior Management Personnel	Nil	Nil	Nil	Nil	Nil	Nil

*To the extent quantifiable.

**Our Company has filed a FIR under Sections 316(2), 318(4), 319(2) of the Bharatiya Nagarik Suraksha Sanhita, 2023 ("BNSS"), and Sections 66C and 66D of the Information Technology Act, 2000 (as amended by the IT Amendment Act of 2008). A complaint has also been registered with the Cyber Crime Police Station, Hyderabad, requesting appropriate legal action against the individual who, by impersonating our vendor, fraudulently caused a financial loss of ₹ 45.17 lakhs. The matter is currently under investigation.

*** One of the Independent Directors, Mr. Madadi Ugender Reddy has a Direct tax claims against him involving a total amount of Rs.1,27,059/- which include income tax demand amounting to Rs.1,03,300/- and accrued interest of Rs.23,759/- with respect to the AY 2023.

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

Criminal proceedings:

Sr. no	Particulars	Litigation filed by	Current Status	Amount involved (₹. in lakhs)
1.	Our Company has filed a FIR under Sections 316(2), 318(4), 319(2) of the Bharatiya Nagarik Suraksha Sanhita, 2023 ("BNSS"), and Sections 66C and 66D of the Information Technology Act, 2000 (as amended by the IT Amendment Act of 2008). A complaint has also been registered with the Cyber Crime Police Station, Hyderabad, requesting appropriate legal action against the individual who, by impersonating our vendor, fraudulently caused a financial loss of ₹ 45.17 lakhs. The matter is currently under investigation.	Our Company	Pending under investigation with Cyber Crime Police Station, Hyderabad	₹ 45.17 lakhs

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

D. Brief details of outstanding criminal proceedings against Promoter: Nil

For further details, kindly refer to section titled "Outstanding Litigation and Material Developments" on page 307 of the RHP.

ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY - NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by the Securities and Exchange Board of India, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be have been complied with and no statement made in the Red Herring Prospectus is contrary to the provisions of the Companies Act, 1956, the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Red Herring Prospectus are true and correct.

DECLARATION BY THE PROMOTER SELLING SHAREHOLDER

I, Madhusudhan Varma Jetty, hereby confirm and certify that all statements, disclosures and undertakings specifically made or confirmed by me in the Red Herring Prospectus about and in relation to me, as a Promoter Selling Shareholder and the Offered Shares, are true and correct. I assume no responsibility for any other statements, disclosures and undertakings, including, any of the statements, disclosures and undertakings made or confirmed by or relating to the Company or any other person(s) in the Red Herring Prospectus.