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FUSION KLASSTROOM EDUTECH LIMITED

(Previously known as Fusion Klassroom Edutech Private Limited)

Our Company was originally formed as a Private Limited Company in the name of "Fusion Klassroom Edutech Private Limited" under the provisions of the Companies Act, 2013 on November 03, 2016 vide Certificate of Incorporation issued by Registrar of Companies, Central Registration Centre bearing Corporate Identity Number U74999MH2016PLC287390. Subsequently, our Company was converted into a Public Limited Company under the Companies Act, 2013 pursuant to a special resolution passed at the Annual General Meeting of our Company held on September 29, 2025 and the name was changed to "Fusion Klassroom Edutech Limited" pursuant to a fresh Certificate of Incorporation dated November 17, 2025 issued by the Registrar of Companies, Central Processing Centre bearing Corporate Identity Number U74999MH2016PLC287390. For further details, please refer to chapter titled "Our History and Certain Corporate Matters" on page 176 of the Red Herring Prospectus.

Registered Office: Matrubprabha, Plot No-78, CTS No-2731, Daulat Nagar Road 7, Borivali East, Mumbai - 400066, Maharashtra, India.

Corporate Office: N.A.

Tel: +91 8655678159; Fax: N.A., Website: www.klassroom.in, E-mail: companysecretary@klassroom.in

Contact Person: Ms. Jinal Karen Vora, Company Secretary and Compliance Officer

Corporate Identity Number: U74999MH2016PLC287390



(Please Scan this QR Code to view Abridged Prospectus, RHP and Price Band Advertisement)

PROMOTERS: MRS. ALKA NIKHIL JAVERI, MR. DHURUV NIKHIL JAVERI AND MR. DHUMIL NIKHIL JAVERI

THE OFFER

INITIAL PUBLIC OFFER OF UPTO 24,55,200 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF THE COMPANY AT A PRICE OF ₹ [•] PER EQUITY SHARE ("OFFER PRICE") (INCLUDING A SHARE PREMIUM OF ₹ [•] PER EQUITY SHARE) FOR CASH, AGGREGATING UP TO ₹ [•] LAKHS ("PUBLIC OFFER") COMPRISING A FRESH ISSUE OF UPTO 19,89,400 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH AGGREGATING TO ₹ [•] LAKHS (THE "FRESH ISSUE") AND AN OFFER FOR SALE OF UPTO 4,65,800 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH COMPRISING OF UPTO 1,78,048 EQUITY SHARES BY ALKA NIKHIL JAVERI, UPTO 87,000 EQUITY SHARES BY DHURUV NIKHIL JAVERI, UPTO 87,000 EQUITY SHARES BY DHUMIL NIKHIL JAVERI, UPTO 28,471 EQUITY SHARES BY DEEPTI CHOUDHARY, UPTO 16,040 EQUITY SHARES BY CHANDRA PRAKASH TOSHNIWAL, UPTO 16,000 EQUITY SHARES BY UTSAV VERMA, UPTO 13,634 EQUITY SHARES BY ARUN DEEP BAKSHI, UPTO 6,255 EQUITY SHARES BY UTTAM PAL SINGH, UPTO 5,614 EQUITY SHARES BY RAHUL MAHAJAN, UPTO 5,600 EQUITY SHARES BY SONAL AGARWAL, UPTO 4,500 EQUITY SHARES BY LAKSHMINARAYANAN KARTHIK, UPTO 4,010 EQUITY SHARES BY ABHIJIT SAXENA, UPTO 4,010 EQUITY SHARES BY PREETI BAHL, UPTO 4,010 EQUITY SHARES BY NANHI SINGH, UPTO 2,000 EQUITY SHARES BY NIRMAL KUMAR MEHARIA, UPTO 1,604 EQUITY SHARES BY AAKASH CHOUDHARY, UPTO 1,002 EQUITY SHARES BY ABHJEET KUMAR AND UPTO 1,002 EQUITY SHARES BY ASHISH SARSER ("SELLING SHAREHOLDERS") ("OFFER FOR SALE") AGGREGATING TO ₹ [•] LAKHS, OUT OF WHICH 1,23,200 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH, AT AN OFFER PRICE OF ₹ [•] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹ [•] PER EQUITY SHARE) FOR CASH, AGGREGATING ₹ [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE OFFER (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC OFFER LESS MARKET MAKER RESERVATION PORTION I.E. OFFER OF 23,32,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH, AT AN OFFER PRICE OF ₹ [•] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [•] LAKHS IS HEREAFTER REFERRED TO AS THE "NET OFFER". THE PUBLIC OFFER AND NET OFFER WILL CONSTITUTE 26.35% AND 25.03% RESPECTIVELY OF THE POST-OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

DETAILS OF OFFER FOR SALE			
NAME OF THE SELLING SHAREHOLDER	TYPE	NUMBER OF EQUITY SHARES OFFERED	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE (IN ₹)*
Mrs. Alka Nikhil Javeri	Promoter Selling Shareholder	Up to 1,78,048 Equity Shares of ₹ 10 each	0.02
Mr. Dhruv Nikhil Javeri	Promoter Selling Shareholder	Up to 87,000 Equity Shares of ₹ 10 each	0.02
Mr. Dhumi Nikhil Javeri	Promoter Selling Shareholder	Up to 87,000 Equity Shares of ₹ 10 each	0.02
Deepti Choudhary	Investor Selling Shareholder	Up to 28,471 Equity Shares of ₹ 10 each	0.94
Chandra Prakash Toshniwal (Trustee at CPT Family Trust)	Investor Selling Shareholder	Up to 16,040 Equity Shares of ₹ 10 each	57.37
Utsav Verma	Investor Selling Shareholder	Up to 16,000 Equity Shares of ₹ 10 each	38.91
Arun Deep Bakshi	Investor Selling Shareholder	Up to 13,634 Equity Shares of ₹ 10 each	31.13
Uttam Pal Singh	Investor Selling Shareholder	Up to 6,255 Equity Shares of ₹ 10 each	36.97
Rahul Mahajan (Partner at CWS Contacts)	Investor Selling Shareholder	Up to 5,614 Equity Shares of ₹ 10 each	55.30
Sonal Agarwal	Investor Selling Shareholder	Up to 5,600 Equity Shares of ₹ 10 each	30.40
Lakshminarayanan Karthik	Investor Selling Shareholder	Up to 4,500 Equity Shares of ₹ 10 each	64.70
Abhijit Saxena	Investor Selling Shareholder	Up to 4,010 Equity Shares of ₹ 10 each	63.14
Preeti Bahl	Investor Selling Shareholder	Up to 4,010 Equity Shares of ₹ 10 each	30.40
Nanhi Singh	Investor Selling Shareholder	Up to 4,010 Equity Shares of ₹ 10 each	30.40
Nirmal Kumar Meharia	Investor Selling Shareholder	Up to 2,000 Equity Shares of ₹ 10 each	38.23
Aakash Choudhary	Investor Selling Shareholder	Up to 1,604 Equity Shares of ₹ 10 each	82.48
Abhijeet Kumar	Investor Selling Shareholder	Up to 1,002 Equity Shares of ₹ 10 each	25.18
Ashish Sarser	Investor Selling Shareholder	Up to 1,002 Equity Shares of ₹ 10 each	131.48

PRICE BAND: ₹ 151/- to ₹ 159/- PER EQUITY SHARE OF FACE VALUE RS. 10/- EACH. THE FLOOR PRICE IS 15.1 TIMES THE FACE VALUE AND CAP PRICE IS 15.90 TIMES THE FACE VALUE OF THE EQUITY. THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FISCAL 2026 AT THE FLOOR PRICE IS 14.51 TIMES AND AT THE CAP PRICE IS 15.27 TIMES. BIDS CAN BE MADE FOR A MINIMUM OF 1600 EQUITY SHARES AND IN MULTIPLES OF 800 EQUITY SHARES THEREAFTER.

ANCHOR INVESTOR BIDDING DATE*	THURSDAY, JULY 30, 2026
BID/ OFFER OPENS ON**	FRIDAY, JULY 31, 2026
BID/ OFFER CLOSES ON***	TUESDAY, AUGUST 04, 2026

*Our Company may, in consultation with the BRLMs, consider participation by the Anchor Investor. The Anchor Investor Bid/ Offer period shall be one working day prior to the Bid/ Offer opening date in accordance with SEBI ICDR Regulations, 2018.

**Our Company may, in consultation with the BRLMs, consider closing the Bid/ Offer period for QIB one working day prior to the Bid/ Offer Closing Date in accordance with the SEBI ICDR Regulations, 2018.

***UPI mandate end time and date shall be at 5:00 pm on the Bid/ Offer Closing Date.

BRIEF DESCRIPTION OF THE BUSINESS OF THE COMPANY

Fusion Klassroom Edutech Limited is an education technology company focused on delivering academic, learning and skill training across India. Our company was Founded in 2016, the Company provides online education through its Klassroom Education OTT platform and offline learning and skill training programmes through its 30+ partner centres in Mumbai. It also works with educational institutions, universities and government bodies to deliver academic programmes, competitive examination preparation, new-age skill training and employability-focused initiatives.

Fusion Klassroom has over 6 lakh registered users, more than 2 lakh paid subscribers, and offers 100+ courses comprising over 3,300 hours of proprietary digital learning content. The Company continues to invest in AI-enabled learning technologies, multilingual content, new offline learning centres, and AI & ML labs to enhance learning outcomes and employability.

For further details, please see "Our Business" on page 145 of the red herring prospectus.

THIS OFFER IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED. THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE LIMITED. FOR THE PURPOSE OF THE OFFER, BSE LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE.

FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED "OFFER PROCEDURE" BEGINNING ON PAGE 281 OF THE RED HERRING PROSPECTUS. A COPY OF THE RED HERRING PROSPECTUS HAS BEEN DELIVERED FOR REGISTRATION TO THE REGISTRAR OF COMPANIES, MUMBAI AS REQUIRED UNDER SECTION 26 OF THE COMPANIES ACT, 2013.

ALLOCATION OF THE OFFER	
QIB PORTION	NOT MORE THAN 50.00% OF THE NET OFFER
RETAIL PORTION	NOT LESS THAN 35.00% OF THE NET OFFER
NON-INSTITUTIONAL PORTION	NOT LESS THAN 15.00% OF THE NET OFFER
MARKET MAKER PORTION	UPTO 1,23,200 EQUITY SHARES OR 5.02% OF THE OFFER

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE OFFER, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER.

In accordance with the recommendation of the Independent Directors of our Company, pursuant to their resolution dated July 22, 2026, The above provided price band is justified based on quantitative factors/KPIs disclosed in the "Basis for offer Price" section beginning on page no. 120 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition (WACA) of primary and secondary transaction(s) as applicable disclosed in the "Basis for Offer Price" section beginning on page no 120 of the Red Herring Prospectus and provided below in the advertisement.

ASBA*	Simple, safe, smart way of Application!!!!	Mandatory in Public issues No cheque will be accepted	*Applications supported by blocked amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. For further details, check section on ASBA below.
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UPI-Now available in ASBA for Individual Investors ("II") ** Investors are required to ensure that the bank account used for bidding is linked to their PAN. UPI - Now available in ASBA for Individual Investors applying through Registered Brokers, DPs & RTA. Individual Investors also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account.

*ASBA has to be availed by all the investors except Anchor Investors (if any). UPI may be availed by RILs. For details on the ASBA and UPI process, please refer to the details given in ASBA Form and abridged prospectus and also please refer to the section "Offer Procedure" beginning on page 281 of the Red Herring Prospectus. The process is also available on the website of SEBI and Stock Exchanges in the General Information Document. ASBA Forms can be downloaded from the website of SME Platform of BSE Limited ("BSE SME" or "Stock Exchange") and can be obtained from the list of banks that is displaying on website of SEBI at www.sebi.gov.in.

** List of banks supporting UPI is also available on the website of SEBI at www.sebi.gov.in. For the list of UPI Apps and Banks live on IPO, please refer to the link: www.sebi.gov.in. Axis Bank Limited has been appointed as Sponsor Bank for the Offer in accordance with the requirements of the SEBI Circular dated November 1, 2018, as amended.

RISK TO INVESTORS

RISK TO INVESTORS: SUMMARY DESCRIPTION OF KEY RISK FACTORS BASED ON MATERIALITY

- We do not own any of the properties from which we operate. If we are unable to renew our current leases or if we renew them on terms which are detrimental to our Company, we may suffer a disruption in our operations or increased relocating costs, or both, which could adversely affect our business, results of operations, cash flows and financial condition.
- Our Company had negative cash flow in the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 details of which are given below. Sustained negative cash flow could impact our growth and business.
- We derive a significant portion of our revenues from the sale of our services in certain key states. Our revenues from Uttar Pradesh constituted 42.60%, 46.86% and 57.16% of our total revenue from operations in Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. Revenues from Rajasthan accounted for 24.00%, 23.21% and 0.76% during Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively, while revenues from Maharashtra contributed 26.76%, 29.71% and 42.03% during the same periods. In addition, revenues from Haryana constituted 5.64% of our total revenue from operations in Fiscal 2026, while revenues from Karnataka constituted 0.62% during Fiscal 2026. Consequently, a substantial portion of our revenues is geographically concentrated in these states. Any adverse developments, including changes in state-specific regulations, economic conditions, political instability, natural calamities, or disruptions affecting our operations in such regions, could have an adverse impact on our business, results of operations, financial condition and cash flows.
- Our success depends on our ability to attract and retain students. Any failure to do so could adversely impact our business, reputation, financial conditions and cash flows.
- Certain media reports have incorrectly referred to Suniel Shetty as an investor in our Company, which may lead to misinterpretation and impact investor perception.
- There have been certain instances of non-compliance in respect of ROC related filing or payments. In the past, there have been certain instances of delays in filing of statutory forms, such as ADT-1, PAS-3, MGT-14 and INC-27 as per the reporting requirements of the Companies Act, 2013 with the RoC. These delays were primarily due to the absence of a full-time Company Secretary, which led to untimely preparation and submission of data to consultants. The delays have ranged from 8 days to 192 days, depending on the form and reporting period.
- We have generally complied with applicable statutory filing and payment requirements, except for certain delays in filing and payment of GST dues in a few cases.
- Our success depends on our ability to attract and retain faculty members. Any failure to do so could adversely impact our business, operations, financial condition and cash flow.
- Failures or disruptions in our information technology systems, digital platforms and OTT application could adversely affect our education delivery, operations and financial performance.
- We are dependent on our key employees and senior management, and any inability to attract or retain such personnel could adversely affect our business and financial performance.

BASIS FOR OFFER PRICE

The price band shall be updated at all relevant places in prospectus. You can scan QR code given on the first page of the advertisement for the chapter titled "Basis for Offer Price" on Page 120 of the Red Herring Prospectus.

1. DETAILS OF SUITABLE RATIOS:

1) Basic and Diluted Earnings per Share (EPS) as per Accounting Standard 20.

On the basis of financials:			
Fiscal Year ended	Basic EPS* (in ₹)	Diluted EPS* (in ₹)	Weight
March 31, 2026	13.96	10.41	3
March 31, 2025	5.36	4.14	2
March 31, 2024	0.63	0.50	1
Weighted Average	8.87	6.67	

2) Price to Earnings (P/E) ratio in relation to Offer Price of ₹ [•] per Equity Share of face value ₹ 10/- each fully paid up.

On the basis of Financials:			
Particulars	P/E Ratio at floor price	P/E Ratio at cap price	
P/E ratio based on the Basic EPS, as restated for FY 2025-26	10.82	11.39	
P/E ratio based on the Basic EPS, as restated for FY 2024-25	28.19	29.68	
P/E ratio based on the Basic EPS, as restated for FY 2023-24	238.10	250.72	
P/E ratio based on the Weighted Average EPS, as restated	57.38	54.49	

On the basis of Financials:			
Particulars	P/E Ratio at floor price	P/E Ratio at cap price	
P/E ratio based on the Diluted EPS, as restated for FY 2025-26	14.51	15.27	
P/E ratio based on the Diluted EPS, as restated for FY 2024-25	36.48	38.42	
P/E ratio based on the Diluted EPS, as restated for FY 2023-24	304.46	320.59	
P/E ratio based on the Weighted Average EPS, as restated	70.16	73.87	

Industry P/E*			
**Highest			61.99
***Lowest			21.39
***Average			41.69

*We have taken the lowest P/E from the P/E of Listed Industry Peers.

** We have taken the highest P/E from the P/E of Listed Industry Peers.

*** Average of Lowest and Highest Industry P/E.

3) Return on Net Worth (RONW)

On the basis of Financials:			
Financial Year	Return on Net Worth (%)	Weight	
March 31, 2026	53.45	3	
March 31, 2025	41.66	2	
March 31, 2024	13.08	1	
Weighted Average	42.79%		

4) Net Asset Value per Equity Share

On the basis of financials:			
Particulars	Net Asset Value (NAV) in ₹		
As on March 31, 2026	25.22		
As on March 31, 2025	14.29		
As on March 31, 2024	5.65		
NAV after the Offer- At Cap Price	53.86		
NAV after the Offer- At Floor Price	52.15		
NAV after the Offer- At Issue Price	[•]		
Offer Price	[•]		

5) Comparison with industry peers

Sr. No.	Name of the company	Face Value (₹ Per Share)	Revenue FY 26 (₹ in lakhs)	EBITDA FY 26 (₹ in lakhs)	EBITDA Margin	EPS (₹) ⁽¹⁾	Share Price ^A	P/E Ratio ⁽²⁾	RoNW (%) ⁽³⁾	Book value per share (₹) ⁽⁴⁾
1	Fusion Klassroom Edutech Limited	10	2,303.95	1,299.00	56.38%	13.96*	[•]	[•]	53.45%	25.22*
Listed Peer										
2	Physicwallah Limited	10	3,89,954	31,770	8.15%	-0.08	124.13	NA	-15.96%	15.80
3	MPS Limited	10	76,840	23,600	30.73%	102.11	1,888.50	18.42	29.05%	349.00
4	Verand Learning Solutions Limited	10	48,151	20,396	42.36%	11.84	238.98	NA	13.54%	99.60
5	Arihant Academy Limited	10	6,343	1,409	22.21%	15.04	469.00	31.18	27.15	55.40

Financial information for our Company is derived from the Restated Financial Information as at and for the FY 2026.

*EPS and Book Value per share has been calculated on Post Bonus Equity Shares.

*As on June 30, 2026

Source: All the financial information for listed industry peer mentioned above is sourced from the annual report of the relevant companies, as available on the websites of the Stock Exchanges.

Notes for peer group:

- EPS is taken from audited financial statement;
- P/E Ratio has been computed based on the closing market price of equity shares on NSE/BSE on June 30, 2026 divided by the Basic EPS as at March 31, 2026;
- Return on Net Worth (%) = Profit for the year ended March 31, 2026 divided by Average Equity of the Company as on March 31, 2026;
- NAV is computed as the Total Equity of the Company as on March 31, 2026 divided by the outstanding number of equity shares as on March 31, 2026.

For further details see section titled Risk Factors beginning on page 28 and the financials of the Company including profitability and return ratios, as set out in the section titled Auditors Report and Financial Information of Our Company beginning on page 209 of the Red Herring Prospectus for a more informed view.

Key financial and operational performance indicators ("KPIs")

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. Our company considers that KPIs included below have a bearing for arriving at the basis for Offer Price. The KPIs herein have been certified by A V H P & Company LLP, Chartered Accountants, the statutory auditors pursuant to their certificate dated July 16, 2026. KPIs disclosed has been approved by the Audit Committee of the Company in their meeting held on dated July 15, 2026. Our company has not disclosed KPIs to earlier investors at any point of time during the three-year period prior to the date of the Red Herring Prospectus.

For further details of our key performance indicators, see "Risk Factors, 'Our Business', 'Management's Discussion and Analysis of Financial Condition and Results of Operations' on pages 28, 145 and 231 respectively. We have described and defined them, where applicable, in "Definitions and Abbreviations" section on page 6. Our Company confirms that it shall continue to disclose all the KPIs included in this section "Basis for Offer Price", on a periodic basis, at least once in a year (or for any lesser period as determined by the Board of our Company), for a duration that is at least the later of (i) one year after the listing date or period specified by SEBI; or (ii) till the utilization of the Net Proceeds. Any change in these KPIs, during the aforementioned period, will be explained by our Company as required under the SEBI ICDR Regulations.

Key metrics like revenue growth, EBITDA Margin, PAT Margin and few balance sheet ratio are monitored on a periodic basis for evaluating the overall performance of our Company. KPI indicators

(₹ in lakhs except percentages and ratios)

Key Financial Performance	Fusion Klassroom Edutech Limited		
	March 31, 2026	March 31, 2025	March 31, 2024
Revenue from Operations	2,303.95	1,008.65	458.30
EBITDA ⁽¹⁾	1,299.00	406.35	101.54
EBITDA Margin (%) ⁽²⁾	56.38	40.29	22.16
Restated profit for the year	760.12	290.42	34.38
Restated profit for the year as % of Revenue (PAT Margin (%) ⁽³⁾	32.99	28.79	7.50
Return on equity (%) ⁽⁴⁾	53.45	41.66	13.08
Return on capital employed (%) ⁽⁵⁾	45.60	29.92	12.41
Net Debt to EBITDA ⁽⁶⁾	0.26	0.25	0.32

As certified by A V H P & Company LLP, Chartered Accountants, the statutory auditors pursuant to their certificate dated July 16, 2026.

Explanation for the Key Performance Indicators

- EBITDA is calculated as restated profit before tax plus finance costs, depreciation and amortization expense less other income.
- EBITDA Margin is calculated as EBITDA divided by Revenue from Operations.
- PAT Margin is calculated as restated profit for the year divided by Revenue from Operations.
- Return on Equity is calculated by comparing the proportion of net income against the amount of average shareholder equity.
- Return on Capital Employed is calculated as follows: Profit for the year plus finance cost plus tax expenses (EBIT) divided by Total Assets - Current Liabilities.
- Net Debt/EBITDA, Net debt is Total Borrowings less Cash and bank balances divided by EBITDA.
- Debt to Equity ratio is calculated as Total Debt divided by equity.

2. Weighted Average Return on Net worth on for Financial Year ending 2026, 2025 and 2024 is 42.79%.

3. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

- a) The price per share of our Company based on the primary/ new issue of shares. The details of the Equity Shares excluding shares issued under ESOP/ESOS and issuance of bonus shares during the 18 months preceding the date of this red-herring prospectus where such issuance is equal to or more than 5 per cent of the fully diluted paid-up share capital of the Issuer Company (calculated based on the pre-issue capital before such transaction), in a single transaction or multiple transactions combined together over a span of rolling 30 days; and
- | S. No. | Date of Allotment | No. of Equity Shares allotted | Face value (Rs.) | Issue Price (Rs.) | Issue Price Adjusted after Bonus Issue | Nature of consideration | Nature of Allotment |
|--------|-------------------|-------------------------------|------------------|-------------------|--|-------------------------|---------------------|
| NIL | | | | | | | |

- b) The price per share of our Company based on the secondary sale/ acquisition of shares. There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this certificate, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Weighted average cost of acquisition, floor price and cap price:

Type of transaction	Weighted average cost of acquisition (₹ per equity shares)	Weighted average cost of acquisition after Bonus shares adjustment (₹ per equity shares)	Floor Price (in times)	Cap Price (in times)
Weighted average cost of primary / new issue acquisition	NA	Nil	NA	NA
Weighted average cost of secondary acquisition	NA	Nil	NA	NA

*Calculated for last 18 months

**Calculated for Transfer of Equity Shares.

ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: N.A.

Details of pre-issue shareholding as at the date of advertisement and post-issue shareholding as at allotment for promoter(s), promoter group and additional top 10 shareholder are as follows:

Name of share holder	Pre-issue shareholding		Post-issue shareholding as at Allotment			
	No. of equity Shares	As a % of Issued Capital	At the lower end of the price band Rs. 151	At the upper end of the price band Rs. 159	As a % of Issued Capital	As a % of Issued Capital

