

ABRIDGED LETTER OF OFFER CONTAINING SALIENT FEATURES OF THE LETTER OF OFFER

FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY

This is an Abridged Letter of Offer containing salient features of the Letter of Offer, which is available on the website of our Company (i.e. www.sumeetindustries.com), Registrar to the Issue (i.e. www.bigshareonline.com) and the Stock Exchanges where the Equity Shares of our Company are listed, i.e., BSE Limited (“BSE”) (i.e. at www.bseindia.com) and National Stock Exchange of India Limited (“NSE”) (i.e. at www.nseindia.com), (together known as the “Stock Exchanges”). You are encouraged to read greater details available in the Letter of Offer (“LOF”). Capitalized terms not specifically defined herein shall have the meaning ascribed to them in the Letter of Offer.

THIS ABRIDGED LETTER OF OFFER CONTAINS 14 PAGES PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES

Our Company has made available on the Registrar’s website at www.bigshareonline.com and the Company’s website at www.sumeetindustries.com, this Abridged Letter of Offer and Application Form for the Eligible Equity Shareholders. You may also download the Letter of Offer from the website of the Stock Exchanges, the Company and the Registrar, i.e. www.bseindia.com, www.nseindia.com, www.sumeetindustries.com and www.bigshareonline.com, respectively. The Application Form is available on the website of our Company and the Stock Exchanges.



SUMEET INDUSTRIES LIMITED

Corporate Identification Number: L45200GJ1988PLC011049

Registered Office: 504, Trividh Chambers, 5th Floor, Opp. Fire Brigade Station, Ring Road, Surat - 395002, Gujarat

Contact No.: 0261 3100550 | **Email id:** corporate@sumeetindustries.com | **Website:** www.sumeetindustries.com;

Contact Person: Anil Kumar Sumermal Jain, Company Secretary and Compliance Officer

PROMOTERS OF OUR COMPANY: RADHESHYAM BHAWARLAL JAJU & PRATIK RAJESH JAJU

Note: Pursuant to the Hon’ble National Company Law Tribunal’s order dated July 16, 2024, the erstwhile promoters of the Company (namely the Somani family) have ceased to be promoters and are no longer part of the Promoters or Promoter Group following the takeover by new promoters. In relation to this matter, the Company filed an application with the stock exchanges and received approval for the reclassification of the erstwhile promoters and promoter group on January 28, 2026, from both exchanges.

ISSUE DETAILS, LISTING AND PROCEDURE

RIGHTS ISSUE OF UP TO 16,84,24,218 FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH OF OUR COMPANY (“RIGHTS EQUITY SHARES”) FOR CASH AT A PRICE OF ₹ 11.86/- (RUPEES ELEVEN POINT EIGHTY SIX ONLY) EACH INCLUDING A SHARE PREMIUM OF ₹ 9.86/- (RUPEES NINE POINT EIGHTY SIX ONLY) PER RIGHTS EQUITY SHARE (THE “ISSUE PRICE”) AGGREGATING TO AN AMOUNT OF UP TO ₹ 19,975.11 LAKHS* ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 8 RIGHTS EQUITY SHARES FOR EVERY 25 FULLY PAID UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON JUNE 12, 2026 (THE “ISSUE”). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS 5.93 TIMES THE FACE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, KINDLY REFER TO THE CHAPTER TITLED “TERMS OF THE ISSUE” ON PAGE NO. 92 OF THE LETTER OF OFFER.

**Assuming full subscription.*

Listing Details: The existing Equity Shares are listed on BSE Limited and National Stock Exchange of India Limited. Our Company has received ‘in-principle’ approval from BSE for listing the Rights Equity Shares to be issued pursuant to this Issue vide their letters bearing reference no. LOD/RIGHT/GB/FIP/258/2026-27 dated May 21, 2026 and from NSE for listing the Rights Equity Shares to be issued pursuant to this Issue vide their letters bearing reference no. NSE/LIST/54077 dated May 21, 2026. Our Company will also make application to the BSE to obtain the trading approval for the Rights Entitlements as required under the SEBI master circular bearing reference number SEBI/HO/CFD/PoD-1/P/CIR/2024/0154 dated November 11, 2024. For this Issue, the Designated Stock Exchange is BSE.

Procedure: If you wish to know about processes and procedures applicable to a rights issue, you may refer to the section titled “Terms of the Issue” on page no. 92 of the Letter of Offer. You may download a copy of the Letter of Offer from the websites of our Company, Stock Exchanges and Registrar.

ELIGIBILITY FOR THE ISSUE

Our Company is a listed company incorporated under the Companies Act, 1956. Our Equity Shares are presently listed with the BSE and NSE. Our Company is eligible to offer and issue Right Shares pursuant to this Issue in terms of Chapter III and other applicable provisions of the SEBI (ICDR) Regulations.

MINIMUM SUBSCRIPTION

In accordance with Regulation 86 of SEBI (ICDR) Regulations, if the issuer Company does not receive the minimum subscription of at least 90% of the Issue of the Equity Shares being offered under this Issue, on an aggregate basis, the issuer Company shall refund the entire subscription amount received within 4 (four) days from the Issue Closing Date.

If there is delay in making refunds beyond such period as prescribed by applicable laws, the Issuer Company will pay interest for the delayed period at rates prescribed under applicable laws.

Pursuant to the SEBI (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2020, the issuer Company is not required to achieve minimum subscription for the Rights Issue in case of the following reason:

1. Objects of the issue being capital expenditure
2. Promoter and Promoter Group have confirmed that they will not subscribe to their right entitlement and will renounce rights.

Our Promoters vide their letters dated March 06, 2026, indicated that they will not subscribe fully to their portion of right entitlement and that they renounce their rights entitlements. Accordingly, in terms of Regulation 86(1) of the SEBI ICDR Regulations, the requirement of minimum subscription is applicable to the Issue.

INDICATIVE TIMETABLE

Issue Opening Date	June 22, 2026	Date of Allotment/ Initiation of Refunds (on or about)	July 21, 2026
Last Date for On Market Renunciation[#]	July 16, 2026	Date of credit of Equity Shares to demat account of Allottees (on or about)	July 22, 2026
Issue Closing Date[*]	July 20, 2026	Date of listing / Commencement of trading of Equity Shares on the Stock Exchanges (on or about)	July 22, 2026
Finalisation of basis of Allotment (on or about)	July 21, 2026		

Note: The above timetable is indicative in nature and does not constitute any obligation on the Company. While our Company shall ensure that all the steps for completion of all the necessary formalities for the listing and trading of our equity shares on platforms of the Stock Exchanges is taken within the prescribed timelines, the time table may change due to various factors such as extension of the issue period by the Company or any delay in receiving final listing and trading approval from the Stock Exchanges. The Commencement of the trading of Equity shares will be entirely at the discretion of Stock Exchanges in accordance with the applicable laws.

[#]Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee on or prior to the Issue Closing Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

NOTICE TO INVESTORS

Our Company is making this Issue on a rights basis to the Eligible Equity Shareholders and the Letter of Offer, the Application Form, the Rights Entitlement Letter and other applicable Issue material (collectively, the “**Issue Materials**”) will be sent electronically through email and physical dispatch through registered post/speed post/courier only to the Eligible Equity Shareholders who have a registered address in India or who have provided an Indian address to our Company. Further, the Letter of Offer will be provided, through email and registered post/speed post/courier, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company or who are located in jurisdictions where the offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard. Investors can also access the Letter of Offer, Letter of Offer and the Application Form from the websites of the Registrar, our Company and the Stock Exchanges subject to the applicable law.

NO OFFER IN THE UNITED STATES

The Rights Entitlements and the Rights Equity Shares have not been and will not be registered under the United States Securities Act, 1933, as amended (“**Securities Act**”), or any U.S. state securities laws and may not be offered, sold, resold or otherwise transferred within the United States of America or the territories or possessions thereof (“**United States**” or “**U.S.**”) or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The

Rights Entitlements and Rights Equity Shares referred to in the Letter of Offer are being offered in India and in jurisdictions where such offer and sale of the Rights Equity Share and/ or Rights Entitlements are permitted under laws of such jurisdictions, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time.

GENERAL RISKS

Investment in equity and equity related securities involves a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk with such investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of our Company and this Issue including the risks involved. The Rights 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 Letter of Offer. Investors are advised to refer section titled '*Risk Factors*' on page no. 26 of Letter of Offer before investing in the Issue.

Name of the Registrar to the Issue and contact details	<p>BIGSHARE SERVICES PRIVATE LIMITED Address: Office No S6-2, Pinnacle Business Park, 6th, Mahakali Caves Rd, next to Ahura Centre, Shanti Nagar, Andheri East, Mumbai, Maharashtra - 400093 Contact No.: 022- 62638200 Email id: rightsissue@bigshareonline.com Investor Grievance Email id: investor@bigshareonline.com Website: www.bigshareonline.com Contact Person: Mr. Suraj Gupta SEBI Registration No.: INR000001385 CIN: U99999MH1994PTC076534</p>
Name of the Statutory Auditors	<p>M/S. HTKS & CO. Chartered Accountants Address: "Tosniwal House", 2-367/368, Moto Dastur Mohallo, Near Parsi Library, Rustampura, Surat, Gujarat Contact No.: 0261-2328606 Email id: harishankartosniwal@gmail.com Contact Person: Richa Tosniwal Membership No.: 188249 Firm Registration No.: 111032W Peer Review Certificate No: 016517</p>
Self-Certified Syndicate Banks ("SCSBs")	<p>The list of banks who have registered with SEBI to act as SCSBs for the ASBA Process is https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34.</p>
Banker to the Issue	<p>AXIS BANK LIMITED Address: Ground Floor Shop No 6-7, Universal Business Center, Adajan, Nr. Madhuvan Circle, LP Savani Road, Surat, Gujarat, India – 395009. Branch: Savani Road branch Contact Person Name: Mr. Hiren Zala Contact No.: 18605005555 Email id: brhd4630@axisbank.com Website: www.axisbank.com SEBI Registration No.: INBI00000017</p>

SUMMARY OF BUSINESS

Our Company was initially established as "Sumeet Synthetics Private Limited" under the Companies Act, 1956, and received its Certificate of Incorporation from the Registrar of Companies, Gujarat, on August 01, 1988. Following its conversion to a public limited company, the name was changed to "Sumeet Synthetics Limited," with a fresh Certificate of Incorporation issued by the Registrar of Companies, Gujarat, on February 26, 1992. Subsequently, the name of the Company was changed

to its name to "Sumeet Industries Limited," vide a fresh Certificate of Incorporation dated September 1, 1996, issued by the Registrar of Companies, Gujarat. The Company has come out with Initial Public Offering in 1993, listing its equity shares on the BSE Limited ("BSE") and the Baroda Stock Exchange. The shares were later delisted from the Baroda Stock Exchange effective January 09, 2007. The Company was further listed on the National Stock Exchange of India Limited ("NSE") on December 10, 2010. As of now, the Equity Shares of the Company are listed on both the BSE and the NSE. For further details, please refer to the section titled '*Summary of the Letter of Offer*' on page no. 18 of Letter of Offer.

OBJECTS OF THE ISSUE

Details of Net Proceeds of the Issue:

PARTICULARS	AMOUNT (₹ in Lakhs)
Gross Proceeds from the Issue*	19,975.11 [#]
Less: Estimated Issue related Expenses	485.00
Net Proceeds from the Issue	19,490.11

*The Issue Size will not exceed ₹ 19,975.11 Lakhs. If there is any reduction in the amount on account of or at the time of finalisation of Issue Price and Rights Entitlements Ratio, the same will be adjusted against General Corporate Purpose.

[#]Assuming full subscription of the Issue and subject to the finalisation of the basis of Allotment and the allotment of the Rights Equity Shares.

Requirement of funds:

The details of objects of the Issue are set forth in the following table:

PARTICULARS	AMOUNT (₹ in Lakhs)
To invest in setting up of Solar Power Plant	2,200.00
Repayment and/or prepayment, in full or part, of all or a portion of certain outstanding borrowings availed by our Company, including the interest accrued thereon	2,300.00
To meet Working Capital Requirements	10,000.00
General Corporate Purposes [#]	4,990.11
Net Proceeds from the Issue	19,490.11
Estimated Issue related expenses	485.00
Gross Proceeds from the Issue	19,975.11*

[#]The amount to be utilized for General corporate purposes will not exceed 25.00% (Twenty-Five Percent) of the Gross Proceeds.

*Assuming full subscription in the Issue and subject to finalization of the Basis of Allotment and to be adjusted per the Rights Entitlement ratio.

For more information related to object, please see the section "*Object of the Issue*" refer page no. 61 of the Letter of Offer.

Means of finance

Our Company proposes to meet the entire requirement of funds for the objects of the Issue from the Net Proceeds, Internal Accruals and borrowings from Banks and Financial Institutions. Accordingly, our Company confirms that there is no requirement to make firm arrangements of finance through verifiable means towards at least 75% (Seventy-Five Percent) of the stated means of finance for the aforesaid object, excluding the amount to be raised from the Issue.

Monitoring Agency

Our Company has appointed a monitoring agency, in accordance with Regulation 82 of the SEBI ICDR Regulations.

CRISIL RATINGS LIMITED

Address: Crisil Limited, Lightbridge IT Park, Saki Vihar Road, Andheri East, Mumbai – 400 072

Tel: 022-33423000

Email: crisilratingdesk@crisil.com

Website: www.crisilratings.com

Contact Person: Mr. Mudassar Shamim Patel
SEBI registration number: IN/CRA/001/1999
CIN: U67100MH2019PLC326247

EQUITY SHAREHOLDING PATTERN OF THE COMPANY AS ON DATE OF THE LETTER OF OFFER

The statement of the shareholding pattern of our Company as on March 31, 2026, as included link in the Letter of Offer is as follows:

Category of Shareholder	Pre-Issue number of Equity Shares held	Total as a % of Total Voting Right
Promoter & Promoter Group	47,28,00,965	89.83
Public	5,35,24,715	10.17
Total	52,63,25,680	100.00

BOARD OF DIRECTORS

Name	Designation	DIN	Address
Radheshyam Bhawarlal Jaju	Chairman & Director	00789902	730, Aashirvad Palacs, Bhatar Road, Bhatar, Surat -395007
Pratik Rajesh Jaju	Managing Director	01899119	F-1002, Rajhans Royalton, Vesu Canal Road, Vesu, Surat -395007
Ankita Siddharth Shah	Independent Director	10724963	B-801, Titanium Tower, Sahakar Nagar, J. P. Road, Andheri (W), Mumbai- 400053
Rohan Dipakbhai Modh	Whole-time director	10595328	10-A, C-Tower, Ratna Jyoti Appartment, Vip Road, Near Siddhi Vinayak Temple, Vesu, Gujarat – 395007
Prachi Ankur Gandhi	Independent Director	06936663	F3, Avenue 77, beside LP Savani Academy, G D Goenka Canal Road, Vesu, Gujarat – 395007
Saurav Santosh Dugar	Independent Director	08937448	Block - 501, Shrungal Palace, Opp. Dmart, Nr. Althan Pandesara Bridge, Surat - 394221

As of the date hereof, neither the Company nor its existing Promoters or directors have been classified as a Wilful Defaulter or Fraudulent Borrower by any bank, financial institution (as defined under the Companies Act, 2013), or consortium thereof, in compliance with the relevant Reserve Bank of India guidelines.

FINANCIAL INFORMATION

A summary of the financial information of our Company as at and form Audited Financial Statements for the Financial Year ended March 31, 2026, 2025, 2024, and 2023.

(₹ in lakhs)

Particulars	Financial Year ended March 31, 2026	Financial Year ended March 31, 2025	Financial Year ended March 31, 2024	Financial Year ended March 31, 2023
Total income from operations	1,05,041.51	1,00,337.05	98,485.69	1,03,312.41
EBITDA	5,077.10	20,396.69	-4,039.31	-3,942.93
Net Profit/(loss) before tax and extraordinary items	3,159.60	-933.21	-6,346.70	-6,375.15
Equity share capital	13,326.51	13,326.51	10,364.24	10,364.24
Reserves and surplus	7,862.27	5,194.30	-28,033.35	-21,997.90
Net worth	21,188.78	18,520.81	17,669.11	-11,633.66
Basic Earnings per share (in ₹)	0.48	3.22	-5.70	-5.67
Diluted Earnings per share (in ₹)	0.48	3.22	-5.70	-5.67
Return on net worth (in %)	11.14	91.93	-	-
Net Asset Value per Share (in ₹)	3.18	13.90	-17.05	-11.22

INTERNAL RISK FACTORS

The below mentioned risks are the top 5 (five) Risk Factors as per the Letter of Offer:

- 1. Sustained negative cash flow could adversely impact our business growth, financial condition, and results of operations.*
- 2. There may be potential conflicts of interest of our Parent Company are involved in same business activities that compete with or are in the same line of activity as our business operations.*
- 3. An adverse judgment has been passed against our Company in a material litigation matter, which has resulted in liabilities for the Company and may materially and adversely affect our business, financial condition, reputation and results of operations.*
- 4. We are substantially dependent on third-party suppliers for key raw materials, and any disruption in their supply or significant fluctuation in prices could adversely affect our operations, profitability, and financial condition.*
- 5. The Company is highly dependent on a few customers for a significant portion of its revenue. Loss of one or more of these major customers or a substantial reduction in their orders could adversely affect our business, profitability and results of operations.*

For further details, see the section “**Risk Factors**” on page no. 26 of the Letter of Offer.

SUMMARY OF OUTSTANDING LITIGATIONS

As on date, there are no outstanding litigations pending against us, our promoters, our directors, or any of our group entities

TERMS OF THE ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI master circular, dated November 11, 2024 (Hereafter referred to as “**SEBI Rights Issue Circular**”) and SEBI circular SEBI/CFD/DIL/ASBA/1/2009/30/12 dated December 30, 2009, SEBI circular CIR/CFD/DIL/1/2011 dated April 29, 2011, the SEBI circular, bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020 and SEBI master circular, dated November 11, 2024 (Collectively hereafter referred to as “**ASBA Circulars**”), all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see “**Terms of the Issue**” on page no. 92 of the Letter of Offer.

Additionally, in terms of Regulation 78 of the SEBI (ICDR) Regulations, Investors may choose to accept the offer to participate in this Issue by making an Application that is available on the website of the Registrar and the Stock Exchanges or on a plain paper with the same details as per the Application Form available online. Please note that Eligible Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. For details, see “**Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process**” on page no. 97 of Letter of Offer.

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat suspense escrow account opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in a demat suspense account pursuant to Regulation 39 of the SEBI Listing Regulations; or (b) Equity Shares held in the account of IEPF authority; or (c) the demat accounts of the Eligible Equity Shareholder which are frozen or details of which are unavailable with our Company or with the Registrar on the Record Date; or (d) credit of the Rights Entitlements returned/reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings.

In accordance with the SEBI Rights Issue Circulars, the Resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date i.e. July 22, 2026 shall not be eligible to make an Application for Rights Equity Shares against their Rights Entitlements with respect to the equity shares held in physical form.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.

The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by e-mail, post, speed post, courier, or hand delivery so as to reach to the Registrar no later than two Working Days prior to the Issue Closing Date;

The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date i.e. July 22, 2026.

Procedure for Application by Eligible Shareholders holding Equity Shares in physical form:

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to our Company or Registrar at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.

Application by such Eligible Equity Shareholders is subject to following conditions:

- a) The Eligible Equity Shareholders are residents;
- b) The Eligible Equity Shareholders are not making payment from non-resident account;
- c) The Eligible Equity Shareholders shall not be able to renounce their Rights Entitlements; and
- d) The Eligible Equity Shareholders shall receive Rights Equity Shares, in respect of their Application, only in demat mode.

Resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have opened their demat accounts after the Record Date, shall adhere to following procedure for participating in this Issue:

- a) The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by e-mail, post, speed post, courier, or hand delivery so as to reach to the Registrar no later than two Working Days prior to the Issue Closing Date;
- b) The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date;
- c) The remaining procedure for Application shall be same as set out in “***Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process***” mentioned on page no. 97.

Resident Eligible Equity Shareholders who hold Equity Shares in physical form as on the Record Date will not be allowed renounce their Rights Entitlements in the Issue. However, such Eligible Equity Shareholders, where the dematerialized Rights Entitlements are transferred from the suspense escrow demat account to the respective demat accounts within prescribed timelines, can apply for additional Equity Shares while submitting the Application through ASBA process.

Rights Entitlement Ratio

The Rights Equity Shares are being offered on a rights basis to the Eligible Equity Shareholders in the ratio of 8 Rights Equity Share(s) for every 25 Equity Share held on the Record Date.

Fractional Entitlements

The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of 8 Equity Share for every 25 Equity Shares held on the Record Date. For Equity Shares being offered on a rights basis under this Issue, if the shareholding of any of the Eligible Equity Shareholders is less than 25 Equity Shares or not in the multiple of 25, the fractional entitlement of such Eligible Equity Shareholders shall be ignored in the computation of the Rights Entitlement. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the allotment of one additional Equity Share each if they apply for additional Equity Shares over and above their Rights Entitlement, if any.

Procedure for Renunciation of Rights Entitlements

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchanges (the “On Market Renunciation”); or (b) through an off-market transfer (the “Off Market Renunciation”), during the Renunciation Period. The Investors should have the demat Rights Entitlements credited / lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock-broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

Please note that the Rights Entitlements which are neither renounced nor subscribed by the Investors on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

Our Company accept no responsibility to bear or pay any cost, applicable taxes, charges and expenses (including brokerage), and such costs will be incurred solely by the Investors.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE. OUR COMPANY ACCEPT NO RESPONSIBILITY TO BEAR OR PAY ANY COST, APPLICABLE TAXES, CHARGES, AND EXPENSES (INCLUDING BROKERAGE), AND SUCH COSTS WILL BE INCURRED SOLELY BY THE INVESTORS.

a) On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the Stock Exchanges through a registered stock-brokers in the same manner as the existing Equity Shares of our Company.

In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE235C20010 subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlements. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchanges from time to time.

The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 1 (one) Rights Entitlements.

The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from June 22, 2026, to July 16, 2026 (both days inclusive).

The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock-brokers by quoting the ISIN: INE235C20010 and indicating the details of the Rights Entitlements they intend to trade. The Investors can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The On Market Renunciation shall take place electronically on secondary market platform of BSE under automatic order matching mechanism and on 'T+1 rolling settlement basis', where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis. Upon execution of the order, the stock-brokers will issue a contract note in accordance with the requirements of the Stock Exchanges and the SEBI.

b) Off Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialised form only.

Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date to enable Renounees to subscribe to the Rights Equity Shares in the Issue.

The Investors holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN: INE235C20010, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.

The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

Additional Rights Equity Shares

Investors are eligible to apply for Additional Rights Equity Shares over and above their Rights Entitlements, provided that they are eligible to apply for Equity Shares under applicable law and they have applied for all the Equity Shares forming part of their Rights Entitlements without renouncing them in whole or in part. Where the number of additional Equity Shares applied for exceeds the number available for Allotment, the Allotment would be made as per the Basis of Allotment finalised in consultation with the Designated Stock Exchange. Applications for Additional Equity Shares shall be considered, and Allotment shall be made in accordance with the SEBI (ICDR) Regulations and in the manner as set out in '*Terms of the Issue*' on page no. 92.

Eligible Equity Shareholders who renounce their Rights Entitlements cannot apply for Additional Equity Shares. Non-resident Renounees who are not Eligible Equity Shareholders cannot apply for additional Equity Shares.

Intention and extent of participation by our Promoters and Promoter Group in the Issue

Our Promoters and members of the Promoter Group have, vide letter dated March 06, 2026, collectively declared and confirmed that they will forgo their entitlement to Equity Shares that may arise from the Issue.

As per SEBI master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, a listed entity shall adopt any one method to achieve compliance with the MPS requirements mandated under rules 19(2)(b) and 19A of the SCRR read with regulation 38 of the LODR Regulations. In this regard the Company is making a rights issue to public shareholders and the Promoter and Promoter group shall forgo their entitlement that may arise from such issue so as to reduce their shareholding in an attempt to meet minimum public shareholding requirements as stipulated under the SEBI Listing Regulations as per the timelines prescribed.

The decision of the promoter to forgo their entitlement to Equity Shares is in line with the requirements laid down under the Securities Contracts (Regulation) Rules, 1957 (“SCRR”), particularly Rule 19A(5), which mandates that listed companies must maintain a minimum public shareholding of 25%.

Our Company underwent a Corporate Insolvency Resolution Process proceeding pursuant to the Insolvency and Bankruptcy Code, 2016. On July 16, 2024, the resolution plan proposed by the Eagle Group for the acquisition of the Company was approved by the Hon’ble NCLT, Ahmedabad Bench, with the support of the Committee of Creditors, enabling a seamless transition of control to the Eagle Group under the Corporate Insolvency Resolution Process. Pursuant to the implementation of the approved Resolution Plan under Section 31 of the Insolvency and Bankruptcy Code, 2016, the management and control of the Company were transferred to the Eagle Group with effect from June 19, 2025. Consequently, the promoter and promoter group shareholding currently stands at 89.83% of the total paid-up equity share capital, resulting in the public shareholding falling below the SEBI-mandated Minimum Public Shareholding (MPS) requirement of 25%.

Pursuant to implementation of the approved Resolution Plan, the Promoter’s shareholding exceeded the prescribed MPS threshold. Accordingly, the Company was required to take appropriate steps to restore compliance with MPS norms. In line with the applicable provisions of the SCRR, Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and relevant SEBI circulars, the Company has adopted the Rights Issue method for public shareholders, whereby the Promoters shall forgo their entitlement to equity shares that may arise from such issue so as to reduce their shareholding in an attempt to meet minimum public shareholding requirements as stipulated under the SEBI Listing Regulations as per the timelines prescribed.

The Promoter’s non-participation in the Rights Issue is therefore intended to facilitate dilution of promoter shareholding and enable the Company to achieve compliance with the minimum public shareholding requirements within the prescribed regulatory framework. Further, in accordance with Regulation 86(1) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the requirement of minimum subscription shall be applicable to the Rights Issue.

ANY OTHER IMPORTANT INFORMATION AS PER THE COMPANY

PROCEDURE FOR APPLICATION

Procedure for Application through the ASBA process

An Investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCSBs, prior to making the Application. Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorising such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Shareholders should ensure that they have correctly submitted the Application Form and have provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>.

Please note that subject to SCSBs complying with the requirements of the SEBI circular bearing reference number CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, Applications may be submitted at the Designated Branches of the SCSBs. Further, in terms of the SEBI circular bearing reference number CIR/CFD/DIL/1/2013

dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

Our Company, its directors, its employees, affiliates, associates and their respective directors and officers and the Registrar shall not take any responsibility for acts, mistakes, errors, omissions and commissions etc., in relation to Applications accepted by SCSBs, Applications uploaded by SCSBs, Applications accepted but not uploaded by SCSBs or Applications accepted and uploaded without blocking funds in the ASBA Accounts.

Self-Certified Syndicate Banks

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link. Please note that subject to SCSBs complying with the requirements of SEBI Circular bearing reference number 'CIR/CFD/DIL/13/2012' dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs, in case of Applications made through ASBA facility.

Applications submitted to anyone other than the Designated Branches of the SCSB are liable to be rejected.

Application on Plain Paper under ASBA process

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in terms of Regulation 78 of SEBI ICDR Regulations in case of non-receipt of Application Form as detailed above. In such cases of non-receipt of the Application Form through physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar or Stock Exchanges. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address. Please note that in terms of Regulation 78 of SEBI ICDR Regulations, the Eligible Equity Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same sequence and in the same order as recorded with his/her DP, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

1. Name of our Company, being Sumeet Industries Limited.
2. Name and address of the Eligible Equity Shareholder including joint holders (in the same order as in the account recorded with our Company or the Depository).
3. DP ID and Client ID in full folio ID.
4. PAN of the Applicant(s) (except for Application on behalf of the Central Government, State Government and the officials appointed by the Court, PAN for Eligible Equity Shareholder and if such Eligible Equity Shareholder is in joint names, PAN of all the holders is mandatory).
5. Number of Equity Shares held as on Record Date.
6. Number of Rights Equity Shares entitled to.
7. Number of Rights Equity Shares applied for within the Rights Entitlements.
8. Number of Additional Rights Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for).

9. Total number of Equity Shares applied for.
10. Total Application Amount paid at the rate of ₹ 11.86/- per Rights Equity Share.
11. Details of ASBA Account and the SCSB account number, name, address and MICR of the relevant SCSB.
12. In case of non-individual Eligible Equity Shareholders applying from an Indian address, the date of incorporation or establishment and the place of incorporation or establishment of the SCSB with which the account is maintained.
13. Undertaking to the Designated Branch of the SCSB to block the Application Money in the ASBA Account.
14. Signature of the Eligible Equity Shareholder (including joint holders), to be in the same sequence and order as in the application form and as per the records of the SCSB.
15. All such Eligible Equity Shareholders are deemed to have read and understood the “Instructions for Applicants” and are deemed to have agreed to the **“Representations, Warranties and Agreements by Purchasers”** on page no. 122.

“I/ We understand that neither the Rights Entitlement nor the Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the “US Securities Act”) or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the “United States”) except in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act. I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand that this application should not be forwarded to or transmitted in or to the United States at any time. I/ we understand that none of the Company, the Registrar or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar or any other person acting on behalf of the Company has reason to believe is in the United States, or if such person is outside India and the United States, such person is not a corporate shareholder, or is ineligible to participate in the Issue under the securities laws of their jurisdiction. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence.

I/ We understand and agree that the Rights Entitlement and Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S under the US Securities Act (hereinafter referred to as “Regulation S”), or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/We (i) am/are, and the person, if any, for whose account I/we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States, and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulation S.

I/ We acknowledge that the Company and others will rely upon the truth and accuracy of the foregoing representations and agreements.” In cases where multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat suspense escrow account, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected. Investors are requested to strictly adhere to these instructions. Failure to do so could result in an application being rejected, with our Company and the Registrar not having any liability to the Investor. The plain paper Application format will be available on the website of the Registrar at www.bigshareonline.com.

I/ We acknowledge that Our Company and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors’ ASBA Accounts on or before the Issue Closing Date.”

Application by Eligible Equity Shareholders holding Equity Shares in physical form

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialised form only. Accordingly,

Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to our Company or Registrar at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.

- a) The Eligible Equity Shareholders are residents;
- b) The Eligible Equity Shareholders are not making payment from non-resident account;
- c) The Eligible Equity Shareholders shall not be able to renounce their Rights Entitlements; and
- d) The Eligible Equity Shareholders shall receive Rights Equity Shares, in respect of their Application, only in demat mode.

Resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have opened their demat accounts after the Record Date, shall adhere to following procedure for participating in this Issue:

- a) The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by e-mail, post, speed post, courier, or hand delivery so as to reach to the Registrar no later than two Working Days prior to the Issue Closing Date;
- b) The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date;
- c) The remaining procedure for Application shall be same as set out in “*Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process*” mentioned on page no. 97.

PLEASE NOTE THAT NON-RESIDENT ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR RESPECTIVE DEMAT ACCOUNTS TO THE REGISTRAR OR OUR COMPANY AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE CLOSING DATE, SHALL NOT BE ELIGIBLE TO MAKE AN APPLICATION FOR RIGHTS EQUITY SHARES AGAINST THEIR RIGHTS ENTITLEMENTS WITH RESPECT TO THE EQUITY SHARES HELD IN PHYSICAL FORM.

IT IS MANDATORY FOR ALL THE INVESTORS APPLYING UNDER THIS ISSUE TO APPLY THROUGH THE ASBA PROCESS, TO RECEIVE THEIR RIGHTS EQUITY SHARES DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT/ CORRESPONDING PAN IN WHICH THE EQUITY SHARES ARE HELD BY THE INVESTOR AS ON THE RECORD DATE. ALL INVESTORS APPLYING UNDER THIS ISSUE SHOULD MENTION THEIR DEPOSITORY PARTICIPANT'S NAME, DP-ID AND BENEFICIARY ACCOUNT NUMBER/ FOLIO NUMBER IN THE APPLICATION FORM. INVESTORS MUST ENSURE THAT THE NAME GIVEN IN THE APPLICATION FORM IS EXACTLY THE SAME AS THE NAME IN WHICH THE DEPOSITORY ACCOUNT IS HELD. IN CASE THE APPLICATION FORM IS SUBMITTED IN JOINT NAMES, IT SHOULD BE ENSURED THAT THE DEPOSITORY ACCOUNT IS ALSO HELD IN THE SAME JOINT NAMES AND ARE IN THE SAME SEQUENCE IN WHICH THEY APPEAR IN THE APPLICATION FORM OR PLAIN PAPER APPLICATIONS, AS THE CASE MAY BE.

IMPORTANT

Please read the Letter of Offer carefully before taking any action. The instructions contained in the Application Form and the Rights Entitlement Letter are an integral part of the conditions of the Letter of Offer and must be carefully followed, otherwise the Application is liable to be rejected.

All enquiries in connection with the Letter of Offer, the Rights Entitlement Letter or Application Form must be addressed (quoting the Registered Folio Number or the DP ID and Client ID number, the Application Form number and the name of the first Eligible Equity Shareholder as mentioned on the Application Form and super scribed 'SUMEET INDUSTRIES LIMITED – RIGHTS ISSUE' on the envelope and postmarked in India or in the email) to the Registrar at the following address:

BIGSHARE SERVICES PRIVATE LIMITED

In accordance with SEBI Rights Issue Circulars, frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors will be available on the website of the Registrar (www.bigshareonline.com). Further, helpline numbers provided by the Registrar for guidance on the Application process and resolution of difficulties are 022- 2847 0632.

This is to inform you that the captioned Issue opens for subscription on June 22, 2026, and closes for subscription on July 20, 2026.

DECLARATION BY OUR COMPANY

We hereby declare that all relevant provisions of the Companies Act 2013 and the rules, regulations and guidelines issued by the Government of India, or the rules, regulations or guidelines issued by the SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in this Letter of Offer is contrary to the provisions of the Companies Act 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contract (Regulation) Rules, 1957 and the Securities and Exchange Board of India Act, 1992, each as amended, or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all disclosures made in this offer document are true and correct.

SIGNED BY THE DIRECTORS & KMPS OF OUR COMPANY

<p>Sd/- _____ Pratik Rajesh Jaju (Managing Director) DIN: 01899119</p>	<p>Sd/- _____ Radheshyam Bhawarlal Jaju (Chairman and Director) DIN: 00789902</p>
<p>Sd/- _____ Rohan Dipakbhai Modh (Whole Time Director) DIN: 10595328</p>	<p>Sd/- _____ Ankita Siddharth Shah (Independent Director) DIN: 10724963</p>
<p>Sd/- _____ Prachi Ankur Gandhi (Independent Director) DIN: 06936663</p>	<p>Sd/- _____ Saurav Santosh Dugar (Independent Director) DIN: 08937448</p>
<p>Sd/- _____ Anil Kumar Sumermal Jain (Company Secretary and Compliance Officer)</p>	<p>Sd/- _____ Abhishek Mahendra Prasad (C.F.O)</p>

Place: Surat

Date: June 08, 2026