PROSPECTUS
Dated, September 21, 2021
Please read section 26 &32 of the Companies Act, 2013
Fixed Price Issue

Getalong Enterprise Ltd.

GETALONG ENTERPRISE LIMITED

Our Company was incorporated as 'Getalong Enterrprise Private Limited' under the provisions of the Companies Act, 2013 pursuant to a certificate of incorporation dated July 29, 2020 issued by the Registrar of Companies, Mumbai. Thereafter pursuant to a fresh certificate of incorporation dated August 18, 2020 issued by the Registrar of Companies, Mumbai the name of our Company was changed to 'Getalong Enterprise Private Limited' Thereafter, pursuant to the conversion of our Company to a public limited company, the name of our Company was changed to 'Getalong Enterprise Limited' pursuant to special resolution passed by the Shareholders at its Extra Ordinary General Meeting held on February 28, 2021 and a fresh certificate of incorporation dated April 12, 2021 was issued to our Company by the Registrar of Companies, Mumbai . The Company's Corporate Identity Number is U17299MH2020PLC342847. For further details on the changes in the name and registered office of our Company, see "*History and Certain Corporate Matters*" on page 96.

Registered Office: Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India
Tel: +91-85913 43631; **E-mail:** info@getalongenterprise.com; **Website**: www.getalongenterprise.com
Contact Person: Isha Deepak Zatakia, Company Secretary and Compliance Officer

OUR PROMOTERS: SWEETY RAHUL JAIN AND WESTPAC INVESTMENTS PRIVATE LIMITED

INITIAL PUBLIC OFFERING OF 7,50,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF GETALONG ENTERPRISE LIMITED ("OUR COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 69 PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 59 PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING ₹ 517.50 LAKHS (THE "ISSUE") OF WHICH 38,000 EQUITY SHARES AGGREGATING TO ₹ 26.22 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. ISSUE OF 7,12,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH AT AN ISSUE PRICE OF ₹ 69 PER EQUITY SHARE AGGREGATING TO ₹ 491.28 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 41.02% AND 38.94% OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY. FOR FURTHER DETAILS, PLEASE REFER TO CHAPTER TITLED "*TERMS OF THE ISSUE*" ON PAGE 201 OF THIS PROSPECTUS.

THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10.00 EACH AND THE ISSUE PRICE IS 6.90 TIMES OF THE FACE VALUE

In terms of Rule 19(2)(b)(i) of the SCRR this Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. This Issue is being made through Fixed Price process in accordance and compliance with Chapter IX and other applicable provisions of SEBI ICDR Regulations wherein a minimum 50% of the Net Issue is allocated for Retail Individual Applicants and the balance shall be offered to individual applicants other than Retail Individual Applicants and other investors including corporate bodies or institutions, QIBs and Non-Institutional Applicants. However, if the aggregate demand from the Retail Individual Applicants is less than 50%, then the balance Equity Shares in that portion will be added to the non-retail portion offered to the remaining investors including QIBs and NIIs and vice-versa subject to valid Applications being received from them at or above the Issue Price. Additionally, if the Retail Individual Applicants category is entitled to more than fifty per cent on proportionate basis, the Retail Individual Applicants shall be allocated that higher percentage. All potential investors shall participate in the Issue only through an Application Supported by Blocked Amount ("ASBA") process including through UPI mode (as applicable) by providing details of the respective bank accounts and / or UPI IDs, in case of RIIs, if applicable, which will be blocked by the Self Certified Syndicate Banks ("SCSBs") for the same. For details in this regard, specific attention is invited to "*Issue Procedure*" on page 209 of this Prospectus. A copy will be filed with the Registrar of Companies as required under Section 26 of the Companies Act, 2013.

RISK IN RELATION TO THE FIRST ISSUE

This being the first public issue of our Company, there has been no formal market for the securities of our Company. The face value of the Equity Shares of our Company is ₹ 10 each and the Issue Price is 6.90 times of face value per Equity Share. The Issue Price (has been determined and justified by our Company in consultation with the Lead Manager, as stated under chapter titled "*Basis for Issue Price*" on page 65 should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active and/or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of this Prospectus. Specific attention of the investors is invited to "*Risk Factors*" on page 21.

ISSUER'S ABSOLUTE RESPONSIBILITY

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

LISTING

The Equity Shares offered through the Prospectus are proposed to be listed on the SME Platform of BSE Limited i.e. BSE SME ("BSE"). Our Company has received 'in-principle' approval from the BSE for using its name in the offer document for the listing of the Equity Shares, pursuant to letter dated September 17, 2021. For the purposes of the Issue, the Designated Stock Exchange shall be BSE.

LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE
SHRENI SHARES PVT. LTD.	LINK Intime
SHRENI SHARES PRIVATE LIMITED Office No. 102, 1st Floor, Sea Lord CHS, Plot No. 1/B, 1/A, Survey No. A-12, Ram Nagar, Borivali (West), Mumbai- 400 092, Maharashtra, India **Telephone**: +91-22-2808 8456 **E-mail**: shrenishares@gmail.com **Investors Grievance e-mail**: info@shreni.in **Contact Person**: Mr. Parth Shah **Website**: www.shreni.in **SEBI Registration Number**: INM000012759	**LINK INTIME INDIA PRIVATE LIMITED** C-101, 1st Floor, 247 Park, L. B. S. Marg, Vikhroli (West), Mumbai - 400 083, Maharashtra, India **Telephone**: +91-22-4918 6200 **E-mail**: getalong.ipo@linkintime.co.in **Investor grievance e-mail**: getalong.ipo@linkintime.co.in **Website**: www.linkintime.co.in **Contact Person**: Shanti Gopalakrishnan **SEBI Registration No.**: INR000004058
ISSUE OPENS ON	**ISSUE CLOSES ON**
September 27, 2021	**September 30, 2021**

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SECTION I - GENERAL

DEFINITIONS AND ABBREVIATIONS

This Prospectus uses certain definitions and abbreviations which, unless the context otherwise indicates or implies, or unless otherwise specified, shall have the meaning as provided below, and references to any legislation, act, regulation, rules, guidelines or policies shall be to such legislation, act, regulation, rule guidelines or policy as amended from time to time and any reference to a statutory provision shall include any subordinate legislation made from time to time under that provision.

The words and expressions used in this Prospectus but not defined herein, shall have, to the extent applicable, the meanings ascribed to such terms under the Companies Act, the SEBI ICDR Regulations, the SCRA, the Depositories Act or the rules and regulations made thereunder.

Notwithstanding the foregoing, terms in "Main Provisions of the Articles of Association", "Statement of Possible Special Tax Benefits", "Industry Overview", "Key Regulations and Policies", "Financial Information", "Basis of Issue Price" and "Outstanding Litigation and Other Material Developments", beginning on pages 230, 67, 70, 90, 120, 65 and 185 will have the meaning ascribed to such terms in those respective sections.

General terms

Term	Description
our Company / the Company / we / us / our / the Issuer	Getalong Enterprise Limited, a public limited company incorporated under the Companies Act, 2013 and having its Registered Office at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India

Company related terms

Term	Description
AGM	Annual general meeting of our Shareholders, as convened from time to time
AoA / Articles of Association / Articles	The articles of association of our Company, as amended
ATPL	Adrian Trading Private Limited
Audit Committee	Audit committee of our Company, described in the chapter titled "*Our Management*" on page 101
Auditors / Statutory Auditors	The statutory auditors of our Company, currently being M/s A Y & Company, Chartered Accountants
Board / Board of Directors	The board of directors of our Company
Chief Financial Officer	Chief financial officer of our Company
Company Secretary	Company secretary of our Company
Compliance Officer	Compliance officer of our Company appointed in accordance with the requirements of the SEBI Listing Regulations and the SEBI ICDR Regulations
Corporate Promoter	Westpac Investments Private Limited
Depositories	National Securities Depository Limited and Central Depository Services (India) Limited
Director(s)	The director(s) on our Board
Equity Shares	The equity shares of our Company of face value of ₹ 10 each
Executive Director(s)	Executive director(s) of our Company
Group Company(ies)	The word "Group Companies", wherever it occurs, shall include such Companies as (other than promoter Company with whom there are related party transactions, during the period for which financial information is disclosed, as covered under the applicable accounting standards, and also other companies as considered material and are included in the chapter titled "Our Group Companies" on page 116 in this case being Chothani Foods Limited and Myriad Insurance Brokers Limited
Independent Director(s)	Independent director(s) of our Company
Individual Promoter	Sweety Rahul Jain

Term	Description
Listing Committee	Listing committee of the board of directors of the Company, comprising Sweety Rahul Jain, Neeraj Ashok Chothani and Payal Vikram Jain
KMP / Key Managerial Personnel	Key managerial personnel of our Company in terms of Regulation 2(1) (bb) of the SEBI ICDR Regulations and Section 2(51) of the Companies Act, 2013 and as further described in the chapter titled "*Our Management*" on page 101
Managing Director	The Managing Director of our Company
Materiality Policy	The policy adopted by our Board on April 13, 2021, for identification of material (a) outstanding litigation proceedings; (b) group companies; and (c) creditors, pursuant to the requirements of the SEBI ICDR Regulations and for the purposes of disclosure in this Prospectus
MoA / Memorandum of Association	The memorandum of association of our Company, as amended
Nomination and Remuneration Committee	The nomination and remuneration committee of our Company, described in the chapter titled "*Our Management*" on page 101
Non-Executive Director(s)	Non-executive directors of our Company
Promoter Group	Persons and entities constituting the promoter group of our Company, pursuant to Regulation 2 (1)(pp) of the SEBI ICDR Regulations and as disclosed in chapter titled "*Our Promoters and Promoter Group*" on page 112
Promoter(s)	The Promoter(s) of our Company, namely Sweety Rahul Jain and Westpac Investments Private Limited. For details, see "*Our Promoters and Promoter Group*" on page 112
Registered Office	The registered office of our Company, situated at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai– 400 075, Maharashtra, India
Restated Financial Information	The restated Standalone Financial Statements of our Company for the period ended July 31, 2021 and Financial Year ended March 31, 2021, which comprises the restated standalone balance sheet, the restated standalone statement of profit and loss and the restated standalone cash flow statement, together with the annexures and notes thereto, which have been prepared in accordance with the Companies Act, Indian GAAP, and restated in accordance with the SEBI ICDR Regulations and Restated Consolidated Financial Statements of our Company for the period ended July 31, 2021 and Financial Year ended March 31, 2021, which comprises the restated consolidated balance sheet, the restated consolidated statement of profit and loss and the restated consolidated cash flow statement, together with the annexures and notes thereto, which have been prepared in accordance with the Companies Act, Indian GAAP, and restated in accordance with the SEBI ICDR Regulations
RoC / Registrar of Companies	The Registrar of Companies, Maharashtra at Mumbai
RTPL	Rutuja Textiles Private Limited
Shareholders	The holders of the Equity Shares from time to time
Stakeholders Relationship Committee	The stakeholders' relationship committee of our Company, described in the chapter "*Our Management*" on page 101
Subsidiary(ies)	Subsidiaries of our Company, as defined under the Companies Act, 2013 and the applicable accounting standard, namely RTPL and ATPL

Issue Related Terms

Term	Description
Acknowledgement Slip	The slip or document issued by a Designated Intermediary(ies) to an Applicant as proof of registration of the Application Form
Allot / Allotment / Allotted	Unless the context otherwise requires, allotment of Equity Shares offered pursuant to the Issue to the successful Applicants
Allotment Advice	Note or advice or intimation of Allotment sent to the Applicants who have been or are to be Allotted the Equity Shares after the Basis of Allotment has been approved by the Designated Stock Exchange
Allottee	A successful Applicant to whom the Equity Shares are Allotted

Term	Description
Applicant(s)	Any prospective investor who makes an application for Equity Shares of our Company in terms of the Prospectus and the Application Form.
Application Amount	The amount blocked in the ASBA Account of the Applicants upon submission of the Application in the Issue in terms of the Prospectus
Application Centres	Centres at which at the Designated Intermediaries shall accept the Application Forms, i.e., Designated SCSB Branches for SCSBs, Broker Centres for Registered Brokers, Designated RTA Locations for RTAs and Designated CDP Locations for CDPs
Application Form / ASBA Form	An application form, whether physical or electronic, used by Applicants which will be considered as the application for Allotment in terms of the Prospectus
Application Lot	2000 Equity Shares and in multiples of 2000 Equity Shares thereafter
Application Supported by Blocked Amount / ASBA	An application, whether physical or electronic, used by Applicants to make an Application and authorize an SCSB to block the Application Amount in the specified bank account maintained with such SCSB or to block the Application Amount using the UPI Mechanism
ASBA Account	A bank account maintained with an SCSB which may be blocked by such SCSB or the account of the RIIs blocked upon acceptance of UPI Mandate Request by the RIIs using the UPI Mechanism to the extent of the Application Amount of the ASBA Applicant
Banker(s) to the Issue	Collectively, Refund Bank(s), Sponsor Bank and Public Issue Account Bank(s) in this case being ICICI Bank Limited
Banker(s) to the Issue Agreement	Agreement to be entered into by our Company, the Registrar to the Issue, the Lead Manager and the Banker(s) to the Issue for the appointment of the Sponsor Bank in accordance with the UPI Circulars, transfer of funds to the Public Issue Account(s) and where applicable, refunds of the amounts collected from Applicants, on the terms and conditions thereof
Basis of Allotment	Basis on which Equity Shares will be Allotted to successful Applicants under the Issue, as described in chapter titled "*Issue Procedure*" on page 209
Broker Centres	Broker centres notified by the BSE where Applicants can submit the Application Forms to a Registered Broker. The details of such Broker Centres, along with the names and contact details of the Registered Broker are available on the website of the BSE (www.bseindia.com)
BSE SME	SME Platform of BSE Limited
CAN / Confirmation of Allocation Note	The note or advice or intimation of Allotment, sent to each successful Applicant who has been or is to be Allotted the Equity Shares after approval of the Basis of Allotment by the Designated Stock Exchange
Client ID	Client identification number maintained with one of the Depositories in relation to demat account
Collecting Depository Participant / CDP	A depository participant as defined under the Depositories Act, 1996, registered with SEBI and who is eligible to procure Applications at the Designated CDP Locations as per the list available on the website of BSE
Collecting Registrar and Share Transfer Agents / CRTAs	Registrar and share transfer agents registered with SEBI and eligible to procure Applications at the Designated RTA Locations in terms of the UPI Circulars
Demographic Details	Details of the Applicants including the Applicant's address, name of the Applicant's father / husband, investor status, occupation and bank account details and UPI ID, where applicable
Designated CDP Locations	Such locations of the CDPs where Applicants can submit the Application Forms. The details of such Designated CDP Locations, along with names and contact details of the Collecting Depository Participants eligible to accept Application Forms are available on the website of the BSE (www.bseindia.com)
Designated Date	The date on which the amounts blocked are transferred from the ASBA Accounts, as the case may be, to the Public Issue Account(s) or the Refund Account(s), or unblocked as appropriate, in terms of the Prospectus, after the finalisation of the Basis of Allotment in consultation with the Designated Stock Exchange, following which the Board of Directors may Allot Equity Shares to successful Applicants in the Issue
Designated Intermediaries	In relation to Application Forms submitted by Applicants by authorising an SCSB to block the Application Amount in the ASBA Account, Designated Intermediaries shall mean SCSBs. In relation to Application Forms submitted by RIIs where the Application Amount will be blocked upon acceptance of UPI Mandate Request by such RIB using the UPI

Term	Description
	Mechanism Designated Intermediaries shall mean Registered Brokers, CDPs, SCSBs and RTAs.
Designated RTA Locations	Such locations of the RTAs where Applicants can submit the Application Forms to RTAs. The details of such Designated RTA Locations, along with names and contact details of the RTAs eligible to accept Application Forms are available on the website of the BSE (www.bseindia.com)
Designated SCSB Branches	Such branches of the SCSBs which shall collect the Application Forms, a list of which is available on the website of SEBI at http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes or at such other website as may be prescribed by SEBI from time to time
Designated Stock Exchange	BSE Limited
Prospectus	This Prospectus dated September 21, 2021 issued in accordance with the SEBI ICDR Regulations, issued in accordance with Section 23, 26 and 32 of the Companies Act, 2013 including any addenda or corrigenda thereto
Eligible NRI(s)	NRI(s) from jurisdictions outside India where it is not unlawful to make an offer or invitation under the Issue and in relation to whom the ASBA Form and the Prospectus will constitute an invitation to subscribe to or to purchase the Equity Shares
First Applicant	Applicant whose name shall be mentioned in the Application Form or the Revision Form and in case of joint Applications, whose name shall also appear as the first holder of the beneficiary account held in joint names
Foreign Portfolio Investor (“FPI”)	Foreign Portfolio Investor who has been registered pursuant to the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014, as amended
Foreign Venture Capital Investors (“FVCI”)	Foreign Venture Capital Investors registered with SEBI under the SEBI (Foreign Venture Capital Investor) Regulations, 2000.
General Information Document	The General Information Document for investing in public issues prepared and issued in accordance with the SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2020/37 dated March 17, 2020 and the UPI Circulars, as amended from time to time. The General Information Document shall be available on the websites of the BSE and the Lead Manager
Issue	Issuance by our Company of 7,50,000 Equity Shares at ₹ 69 per Equity Share (including a premium of ₹ 59 per Equity Share) aggregating ₹ 517.50 Lakhs.
Issue Agreement	The agreement dated April 14, 2021 and addendum dated August 23, 2021 between our Company and the Lead Manager, pursuant to which certain arrangements are agreed to in relation to the Issue
Issue Closing Date	The date after which the Designated Intermediaries will not accept any Application, and on which Issue closes for subscription being September 30, 2021. In case of any revisions, the extended Issue Closing Date shall also be notified as required under the SEBI ICDR Regulations and communicated to the Designated Intermediaries and the Sponsor Bank.
Issue Opening Date	The date on which the Designated Intermediaries shall start accepting Applications and on which Issue opens for subscription, being September 27, 2021.
Issue Price	The price at which Equity Shares will be Allotted to successful Applicants; being ₹ 69 per Equity Share.
Issue Period	The period between the Issue Opening Date and the Issue Closing Date, inclusive of both days, during which prospective Applicants can submit their Applications, including any revisions thereof, in accordance with the SEBI ICDR Regulations. Provided that the Issue Period shall be of a minimum of three Working Days.
Issue Proceeds	The proceeds of the Issue which shall be available to our Company. For further information about use of the Issue Proceeds, see chapter titled “*Objects of the Issue*” on page 60
Mobile App(s)	The mobile applications listed on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 or such other website as may be updated from time to time, which may be used by RIIs to submit Applications using the UPI Mechanism
Market Maker	Member Brokers of BSE who are specifically registered as Market Makers with BSE SME Platform. In our case Shreni Shares Private Limited is the sole Market Maker.

Term	Description
Market Making Agreement	Market Making Agreement dated April 14, 2021 and addendum dated August 23, 2021 entered into amongst our Company, the Lead Manager and the Market Maker
Market Maker Reservation Portion	The reserved portion of 38,000 Equity Shares at an Issue Price of ₹ 69 per Equity Share aggregating to ₹ 26.22 Lakhs subscribed by Market Maker in the Issue
Net Issue	The Issue (excluding the Market Maker Reservation Portion) of 7,12,000 Equity at an Issue Price of ₹ 69 per Equity Share aggregating to ₹ 491.28 Lakhs.
Net Proceeds	The proceeds from the Issue less the Issue related expenses applicable to the Issue. For further details regarding the use of the Net Proceeds and the Issue related expenses, see "*Objects of the Issue*" beginning on page 60
Non-Institutional Applicant / NIBs	All Applicants that are not QIBs or Retail Individual Applicants and who have Application for Equity Shares for an amount more than ₹ 200,000 (but not including NRIs other than Eligible NRIs)
Non-Resident	A person resident outside India, as defined under FEMA and includes NRIs, FPIs and FVCIs
Promoters' Contribution	Aggregate of 20% of the fully diluted post-Issue Equity Share capital of our Company that is eligible to form part of the minimum promoter's contribution, as required under the provisions of the SEBI ICDR Regulations, held by our Promoters, which shall be locked-in for a period of three years from the date of Allotment
Prospectus	The Prospectus to be filed with the RoC in accordance with the Companies Act, 2013, and the SEBI ICDR Regulations containing, *inter alia*, the Issue Price the final size of the Issue and certain other information, including any addenda or corrigenda thereto
Public Issue Account(s)	Bank account(s) to be opened with the Public Issue Account Bank(s) under Section 40(3) of the Companies Act, 2013, to receive monies from ASBA Accounts on the Designated Date
Public Issue Account Bank(s)	The banks with which the Public Issue Account(s) is opened for collection of Application Amounts from ASBA Accounts on the Designated Date, in this case being ICICI Bank Limited
Qualified Institutional Buyers / QIBs	Qualified institutional buyers as defined under Regulation 2(1)(ss) of the SEBI ICDR Regulations
Refund Account(s)	The account(s) opened with the Refund Bank(s), from which refunds, if any, of the whole or part of the Application Amount to the Applicants shall be made
Refund Bank(s)	The Banker(s) to the Issue with whom the Refund Account(s) will be opened, in this case being ICICI Bank Limited
Registered Brokers	Stock brokers registered with the stock exchanges having nationwide terminals
Registrar Agreement	The agreement dated April 14, 2021 and addendum dated August 23, 2021 between our Company and the Registrar to the Issue in relation to the responsibilities and obligations of the Registrar to the Issue pertaining to the Issue
Registrar and Share Transfer Agents / RTAs	Registrar and share transfer agents registered with SEBI and eligible to procure Applications at the Designated RTA Locations as per the lists available on the website of BSE
Registrar to the Issue / Registrar	Link Intime India Private Limited
Retail Individual Applicant(s) / RII(s)	Individual Applicants, who have Application for the Equity Shares for an amount not more than ₹200,000 (including HUFs applying through their *karta* and Eligible NRIs and does not include NRIs other than Eligible NRIs)
Revision Form	Form used by the Applicants to modify the quantity of the Equity Shares or the Application Amount in any of their ASBA Form(s) or any previous Revision Form(s), as applicable
Self-Certified Syndicate Bank(s) / SCSB(s)	The banks registered with SEBI, offering services: (a) in relation to ASBA (other than using the UPI Mechanism), a list of which is available on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 and https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 , as applicable or such other website as may be prescribed by SEBI from time to time; and (b) in relation to ASBA (using the UPI Mechanism), a list of which is available on the website of SEBI at

Term	Description
	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 , or such other website as may be prescribed by SEBI from time to time
Sponsor Bank	The Banker to the Issue registered with SEBI, which has been appointed by our Company to act as a conduit between the BSE and the NPCI in order to push the mandate collect requests and / or payment instructions of the RIIs, using the UPI Mechanism and carry out any other responsibilities in terms of the UPI Circulars, in this case being ICICI Bank Limited
BSE	BSE Limited
Systemically Important Non-Banking Financial Company / NBFC-SI	Systemically important non-banking financial company as defined under Regulation 2(1)(iii) of the SEBI ICDR Regulations
Underwriter	Shreni Shares Private Limited
Underwriting Agreement	The agreement dated April 14, 2021 and addendum dated August 23, 2021entered into among the Underwriter, our Company and Lead Manager
UPI	Unified Payments Interface, which is an instant payment mechanism developed by NPCI
UPI Circulars	The bidding mechanism that may be used by an RII to make an Application in the Issue in accordance with SEBI circular (SEBI/HO/CFD/DIL2/CIR/P/2018/138) dated November 01,2018 read with SEBI circular (SEBI/HO/CFD/DIL2/CIR/P/2019/50) dated April 3, 2019,SEBI circular (SEBI/HO/CFD/DIL2/CIR/P/2019/76) dated June 28, 2019 and SEBI Circular(SEBI/HO/CFD/DCR2/CIR/P/2019/133) dated November 8, 2019, the circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020, the circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 and any subsequent circulars or notifications issued by SEBI in this regard
UPI ID	ID created on UPI for single-window mobile payment system developed by the NPCI
UPI Mandate Request	A request (intimating the RIB by way of a notification on the UPI Mobile App and by way of a SMS directing the RIB to such UPI Mobile App) to the RIB initiated by the Sponsor Bank to authorise blocking of funds in the relevant ASBA Account through the UPI Mobile App equivalent to the Application Amount and subsequent debit of funds in case of Allotment
UPI Mechanism	The mechanism that may be used by an RIB to make an Application in the Issue in accordance with the UPI Circulars
UPI PIN	Password to authenticate UPI transaction
Wilful Defaulter	A company or person, as the case may be, categorised as a wilful defaulter by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the RBI
Working Day	All days on which commercial banks in Mumbai are open for business; provided, however, with reference to (a) announcement of Price Band; and (b) Issue Period, “Working Day” shall mean all days, excluding all Saturdays, Sundays and public holidays, on which commercial banks in Mumbai are open for business; (c) the time period between the Issue Closing Date and the listing of the Equity Shares on the BSE, “Working Day” shall mean all trading days of BSE, excluding Sundays and bank holidays, as per the circulars issued by SEBI

Conventional and General Terms and Abbreviations

Term	Description
AAEC	Appreciable adverse effect on competition in the relevant market in India
AIF(s)	Alternative Investment Funds
BSE	BSE Limited
CAGR	Compounded Annual Growth Rate
CCI	Competition Commission of India
Category I AIF	AIFs who are registered as “Category I Alternative Investment Funds” under the SEBI AIF Regulations
Category II AIF	AIFs who are registered as “Category II Alternative Investment Funds” under the SEBI AIF Regulations

Term	Description
Category II FPIs	FPIs who are registered as "Category II Foreign Portfolio Investors" under the SEBI FPI Regulations
Category III AIF	AIFs who are registered as "Category III Alternative Investment Funds" under the SEBI AIF Regulations
CDSL	Central Depository Services (India) Limited
CIN	Corporate Identity Number
Companies Act, 1956	The erstwhile Companies Act, 1956 along with the relevant rules made thereunder
Companies Act / Companies Act, 2013	Companies Act, 2013, along with the relevant rules, regulations, clarifications, circulars and notifications issued thereunder, as amended to the extent currently in force
Competition Act	Competition Act, 2002
Consolidated FDI Policy	The consolidated FDI Policy, issued by the Department of Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India, and any modifications thereto or substitutions thereof, issued from time to time
CSR	Corporate Social Responsibility
Depositories	NSDL and CDSL, collectively
Depositories Act	The Depositories Act, 1996
DIN	Director Identification Number
DP ID	Depository Participant's identity number
DPIIT	The Department for Promotion of Industry and Internal Trade (earlier known as Department of Industrial Policy and Promotion)
EBITDA	Earnings Before Interest, Tax, Depreciation and Amortization
EPA	Environment Protection Act, 1986
EPF Act	Employees' Provident Fund and Miscellaneous Provisions Act, 1952
EPS	Earnings per share
ESI Act	Employees' State Insurance Act, 1948
ESIC	Employees' State Insurance Corporation
ESOP	Employee stock option plan
Euro	Euro, the official currency of the European Union
FCNR Account	Foreign Currency Non Resident (Bank) account established in accordance with the FEMA
FDI	Foreign direct investment
FEMA	The Foreign Exchange Management Act, 1999 read with rules and regulations thereunder
FEMA NDI Rules	Foreign Exchange Management (Non-debt Instruments) Rules, 2019
FEMA Regulations	Foreign Exchange Management (Transfer of Issue of Security by a Person Resident outside India) Regulations, 2017
Financial Year / Fiscal / Fiscal Year	The period of 12 months commencing on April 1 of the immediately preceding calendar year and ending on March 31 of that particular calendar year
FPIs	Foreign Portfolio Investors, as defined under SEBI FPI Regulations
FVCI	Foreign Venture Capital Investors (as defined under the Securities and Exchange Board of India (Foreign Venture Capital Investors) Regulations, 2000) registered with SEBI
GAAR	General Anti-Avoidance Rules
GDP	Gross Domestic Product
GoI / Government / Central Government	Government of India
GST	Goods and services tax
HUF(s)	Hindu Undivided Family(ies)
ICAI	Institute of Chartered Accountants of India
IFRS	International Financial Reporting Standards of the International Accounting Standards Board
IFSC	Indian Financial System Code
Income Tax Act	Income Tax Act, 1961
Ind AS	The Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the IAS Rules

Term	Description
Indian GAAP	Accounting standards notified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2006, as amended) and the Companies (Accounts) Rules, 2014, as amended
INR / Rupee / ₹ / ₹	Indian Rupee, the official currency of the Republic of India
IT	Information Technology
KYC	Know Your Customer
MAT	Minimum Alternate Tax
MCA	The Ministry of Corporate Affairs, Government of India
Mn	Million
MoU	Memorandum of Understanding
Mutual Funds	Mutual funds registered with the SEBI under the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996
MT	Metric Tonne
Negotiable Instruments Act	The Negotiable Instruments Act, 1881
NAV	Net Asset Value
NEFT	National Electronic Fund Transfer
NPCI	National Payments Corporation of India
NR / Non-resident	A person resident outside India, as defined under the FEMA and includes an NRI
NRI	Non-Resident Indian as defined under the FEMA Regulations
NSDL	National Securities Depository Limited
NSE	National Stock Exchange of India Limited
OCB	Overseas Corporate Body
P/E Ratio	Price/Earnings Ratio
PAN	Permanent account number
PAT	Profit after tax
Payment of Bonus Act	Payment of Bonus Act, 1965
Payment of Gratuity Act	Payment of Gratuity Act, 1972
PPE	Property, plant and equipment
R&D	Research and development
RBI	The Reserve Bank of India
Regulation S	Regulation S under the U.S. Securities Act
RTGS	Real Time Gross Settlement
Rule 144A	Rule 144A under the U.S. Securities Act
SCRA	Securities Contract (Regulation) Act, 1956
SCRR	The Securities Contracts (Regulation) Rules, 1957
SEBI	The Securities and Exchange Board of India constituted under the SEBI Act
SEBI Act	The Securities and Exchange Board of India Act, 1992
SEBI AIF Regulations	The Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012
SEBI FPI Regulations	The Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014
SEBI FVCI Regulations	The Securities and Exchange Board of India (Foreign Venture Capital Investors) Regulations, 2000
SEBI ICDR Regulations	The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
SEBI Insider Trading Regulations	The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
SEBI Listing Regulations	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
SEBI VCF Regulations	The Securities and Exchange Board of India (Venture Capital Funds) Regulations, 1996
STT	Securities Transaction Tax
Takeover Regulations	The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
Trademarks Act	Trademarks Act, 1999

Term	Description
US$ / USD / US Dollar	United States Dollar, the official currency of the United States of America
USA / U.S. / US	United States of America and its territories and possessions, including any state of the United States of America, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, Wake Island and the Northern Mariana Islands and the District of Columbia
U.S. GAAP	Generally Accepted Accounting Principles in the United State of America
U.S. Securities Act	U.S. Securities Act of 1933
VAT	Value Added Tax
VCFs	Venture capital funds as defined in and registered with the SEBI under the Securities and Exchange Board of India (Venture Capital Fund) Regulations, 1996 or the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, as the case may be

Technical/ Industry Related Terms

Term	Description
AE	Advanced Economies
EMDEs	Emerging Markets and Developing Economies
WEO	World Economic Outlook
PPE	Personal Protective Equipment
T&A	Textile & Apparel
RMG	Readymade garments

CERTAIN CONVENTIONS, USE OF FINANCIAL INFORMATION AND MARKET DATA AND CURRENCY OF PRESENTATION

Certain Conventions

All references in this Prospectus to "India" are to the Republic of India and its territories and possessions and all references herein to the "Government", "Indian Government", "GoI", "Central Government" or the "State Government" are to the Government of India, central or state, as applicable.

All references herein to the "US", the "U.S." or the "United States" are to the United States of America and its territories and possessions.

Unless indicated otherwise, all references to page numbers in this Prospectus are to page numbers of this Prospectus.

Financial Data

Unless stated or the context requires otherwise, the financial information in this Prospectus is derived from our Restated Financial Information, which have been prepared in terms of the requirements of Section 26 of the Companies Act, the SEBI ICDR Regulations, as amended from time to time, and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the ICAI. For further information on our Company's financial information, see "*Financial Information*" beginning on page 120.

The Restated Financial Statements included in this Prospectus are as at and for the period ended July 31, 2021 and financial year ended on March 31, 2021 and have been prepared in accordance with Indian GAAP and the Companies Act, and have been restated in accordance with the SEBI (ICDR) Regulations. The Restated Consolidated Financial Information for the period July 31, 2021 is not indicative of full year results.

Additionally, our Company did not have any associate company or joint venture as on July 31, 2021. We have two subsidiary companies as on July 31, 2021. Accordingly, our Company has prepared consolidated financial statements.

In this Prospectus, any discrepancies in any table between the total and the sums of the amounts listed are due to rounding off. All figures in decimals have been rounded off to the second decimal and all percentage figures have been rounded off to two decimal places. In certain instances, (i) the sum or percentage change of such numbers may not conform exactly to the total figure given; and (ii) the sum of the numbers in a column or row in certain tables may not conform exactly to the total figure given for that column or row.

Further, any figures sourced from third party industry sources may be rounded off to other than to the second decimal to conform to their respective sources.

Our Company's financial year commences on April 1 and ends on March 31 of the next year. Accordingly, all references to a particular financial year, unless stated otherwise, are to the 12 month period ended on March 31 of that year. Unless stated otherwise, or the context requires otherwise, all references to a "year" in this Prospectus are to a calendar year.

Industry and Market Data

Unless stated otherwise, industry and market data used throughout this Prospectus has been obtained from publicly available information, as well as various government publications and industry sources. Industry publications generally state that the information contained in such publications has been obtained from sources generally believed to be reliable, but their accuracy, adequacy, completeness or underlying assumptions are not guaranteed and their reliability cannot be assured. Accordingly, no investment decisions should be made based on such information. Industry sources and publications are also prepared based on information as of specific dates and may no longer be current or reflect current trends.

Although we believe that the industry and market data used in this Prospectus is reliable, such data has not been independently verified by us, the Lead Manager, or any of our or their respective affiliates or advisors, and none of these parties makes any representation as to the accuracy of this information. The data used in these sources may have been reclassified by us for the purposes of presentation and may also not be comparable. Industry

sources and publications may also base their information on estimates and assumptions that may prove to be incorrect. The extent to which the industry and market data presented in this Prospectus is meaningful and depends upon the reader's familiarity with, and understanding of, the methodologies used in compiling such information. There are no standard data gathering methodologies in the industry in which our Company conducts business and methodologies and assumptions may vary widely among different market and industry sources. Such information involves risks, uncertainties and numerous assumptions and is subject to change based on various factors, including those discussed in "*Risk Factors*" on page 21.

Unless the context otherwise indicates, any percentage amounts, as set forth in "*Risk Factors*", "*Our Business*" and "*Management's Discussion and Analysis of Financial Conditional and Results of Operations*" beginning on pages 21, 80 and 175, respectively, and elsewhere in this Prospectus have been calculated on the basis of amounts based on or derived from our Restated Financial Statements.

Currency and Units of Presentation

All references to:

- '**Rupees**' or '**₹**' or '**₹**' are to Indian Rupees, the official currency of the Republic of India.
- '**U.S.$**', '**U.S. Dollar**', '**USD**' or '**U.S. Dollars**' are to United States Dollars, the official currency of the United States of America.

In this Prospectus, our Company has presented certain numerical information. However, where any figures that may have been sourced from third-party industry sources are expressed in denominations other than Lakhs, such figures appear in this Prospectus expressed in such denominations as provided in their respective sources.

Figures sourced from third-party industry sources may be expressed in denominations other than Lakhs or may be rounded off to other than two decimal points in the respective sources, and such figures have been expressed in this Prospectus in such denominations or rounded-off to such number of decimal points as provided in such respective sources.

Time

All references to time in this Prospectus are to Indian Standard Time.

FORWARD-LOOKING STATEMENTS

This Prospectus contains certain statements which are not statements of historical fact and may be described as "forward-looking statements". These forward looking statements include statements which can generally be identified by words or phrases such as "aim", "anticipate", "are likely", "believe", "continue", "can", "could", "expect", "estimate", "intend", "may", "likely", "objective", "plan", "propose", "seek to", "will achieve", "will continue", "will likely", "will pursue" or other words or phrases of similar import. Similarly, statements that describe the strategies, objectives, plans or goals of our Company are also forward-looking statements. All statements regarding our expected financial conditions, results of operations, business plans and prospects are forward-looking statements. However, these are not the exclusive means of identifying forward-looking statements.

By their nature, certain market risk disclosures are only estimates and could be materially different from what actually occurs in the future. As a result, actual future gains or losses could be materially be different from those that have been estimated. Forward-looking statements reflect our current views as of the date of this Prospectus and are not a guarantee of future performance. These statements are based on our management's belief and assumptions, current plans, estimates and expectations, which in turn are based on currently available information.

Although we believe that the assumptions on which such statements are based are reasonable, any such assumptions as well as statements based on them could prove to be inaccurate. Actual results may differ materially from those suggested by such forward-looking statements. All forward-looking statements are subject to risks, uncertainties and assumptions about us that could cause actual results to differ materially from those contemplated by the relevant forward-looking statement. This may be due to risks or uncertainties associated with our expectations with respect to, but not limited to, regulatory changes pertaining to the industries we cater and our ability to respond to them, our ability to successfully implement our strategies, our growth and expansion, technological changes, our exposure to market risks, general economic and political conditions in India which have an impact on our business activities or investments, the monetary and fiscal policies of India, inflation, deflation, unanticipated turbulence in interest rates, foreign exchange rates, equity prices or other rates or prices, the performance of the financial markets in India and globally, changes in domestic laws, regulations and taxes, changes in competition in our industry and incidence of any natural calamities and/or acts of violence.

Certain important factors that could cause actual results to differ materially from our expectations include, but are not limited to, the following:

- Company's ability to successfully implement our strategy, our growth and expansion,
- Failure to comply with regulations prescribed by authorities of the jurisdictions in which we operate
- We primarily rely on purchase orders to govern the volume and other terms of the sales of our products. We do not have long-term supply agreements with our customers. If our customers choose not to source their requirements from us or manufacture such products in-house, our business and results of operations may be adversely affected.
- We are subject to strict quality standards. Any failure to comply with such quality standards may lead to cancellation of existing and future orders which may adversely affect our reputation, financial conditions, cash flows and results of operations.
- Volatility in the supply of our raw materials may have an adverse effect on our business, financial condition and results of operations. Our raw material suppliers could fail to meet their obligations, which may have a material adverse effect on our business, results of operations and financial condition.
- Intensified competition in industries/sector in which we operate
- Our ability to expand our geographical area of operation
- General economic and business conditions in the markets in which we operate and in the local, regional and national economies

For a further discussion of factors that could cause our actual results to differ, see "*Risk Factors*", "*Our Business*"

and "*Management's Discussion and Analysis of Financial Position and Results of Operations*" on pages 21, 80 and 175, respectively.

Neither our Company nor the Lead Manager nor any of their respective affiliates have any obligation to update or otherwise revise any statements reflecting circumstances arising after the date hereof or to reflect the occurrence of underlying events, even if the underlying assumptions do not come to fruition.

In accordance with the SEBI ICDR Regulations, our Company will ensure that investors in India are informed of material developments pertaining to our Company and the Equity Shares forming part of the Issue for Sale from the date of the Prospectus until the time of the grant of listing and trading permission by the BSE.

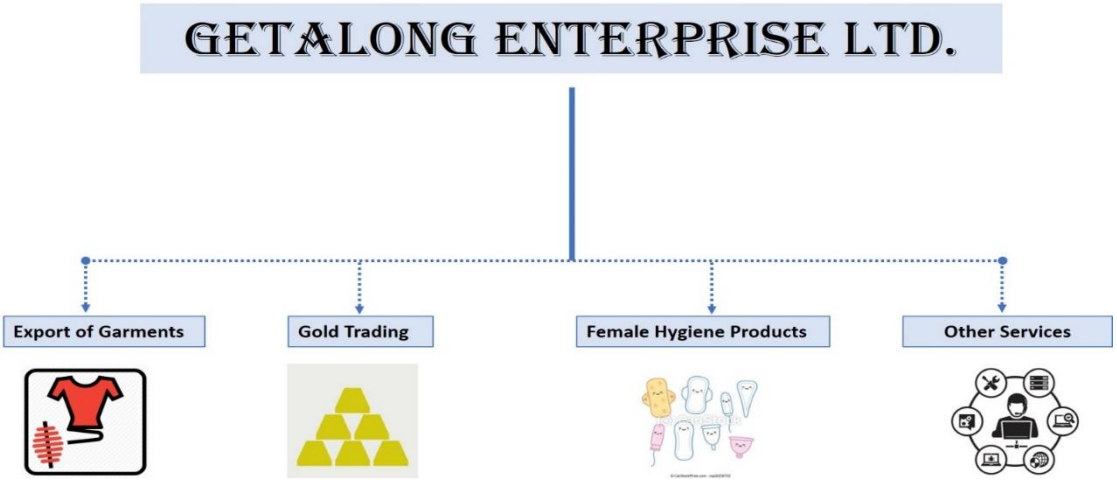
SECTION II - SUMMARY OF THE OFFER DOCUMENT

This section is a general summary of certain disclosures included in this Prospectus and is not exhaustive, nor does it purport to contain a summary of all the disclosures in this Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in this Prospectus, including the sections titled "Risk Factors", "Our Business", "Industry Overview", "Capital Structure", "The Issue" and "Outstanding Litigation and Other Material Developments" beginning on pages 21, 80, 70, 45, 35 and 185 respectively of this Prospectus.

Primary business of our Company

Our Company has a diversified product portfolio and is mainly operating in three key segments which are:

- Export of Textiles
- Trading in Gold Bullion
- Sale of Female Care Products
- Other Services



Industry in which our Company operates

The domestic textiles and apparel industry stood at $140 bn in 2018 (including handicrafts) of which $100 bn was domestically consumed while the remaining portion worth $40 bn was exported to the world market. Further, the domestic consumption of $100 bn was divided into apparel at $74 bn, technical textiles at $19 bn and home furnishings at $7 bn. While exports comprised of textile exports at $20.5 bn apparel exports at $16.1 bn and handlooms at $3.8 bn. The domestic textiles and apparel industry contributes 2% to India's GDP, 7% of industry output in value terms and 12% of the country's export earnings. The textiles and apparel industry in India is the second-largest employer in the country providing direct employment to 45 million people and 60 million people in allied industries.

Name of Promoters

As on the date of this Prospectus, our Promoters are Sweety Rahul Jain and Westpac Investments Private Limited. For further details, see "*Our Promoters and Promoter Group*" at page 112.

The Issue

The following table summarizes details of the Issue:

Equity Shares Issued[(1)]: Present Issue of Equity Shares by our Company[(2)]:	7,50,000 Equity Shares of face value of ₹ 10/- each fully paid for cash at a price of ₹ 69 per Equity Share aggregating ₹ 517.50 lakhs
Of which:	
Issue Reserved for the Market Maker	38,000 Equity Shares of face value of ₹10/- each fully-paid up for cash at a price of ₹ 69 per Equity Share aggregating ₹ 26.22 lakhs.
Net Issue to Public	7,12,000 Equity Shares of face value of ₹ 10/- each fully paid for cash at a price of ₹ 69 per Equity Share aggregating ₹ 491.28 lakhs.
	Of which [(3)]:
	3,56,000 Equity Shares of ₹ 10/- each fully paid-up for cash at a price of ₹ 69 per Equity Share will be available for allocation for Investors of up to ₹ 2.00 lakhs
	3,56,000 Equity Shares of ₹ 10/- each fully paid-up for cash at a price of ₹ 69 per Equity Share will be available for allocation for Investors of above ₹ 2.00 lakhs

(1) The Issue has been authorized by a resolution of our Board dated April 13, 2021 and by a special resolution of our Shareholders dated April 14, 2021.

Objects of the Issue

The Net Proceeds are currently expected to be deployed in accordance with the schedule set forth below:

(₹ in Lakhs)

Particulars	Amount which will be financed from Net Proceeds
Funding working capital requirements	389.50
General corporate purposes [(1)]	75.00
Net Proceeds	**464.50**

(1) The amount shall not exceed 25% of the Gross Proceeds

Aggregate pre-Issue Shareholding of our Promoters, the members of our Promoter Group

(a) The aggregate pre-Issue shareholding of our Promoters and Promoter Group as a percentage of the pre-Issue paid-up Equity Share capital of the Company is set out below:

Sr. No.	Name of Shareholder	No. of Equity Shares	% of total pre-Issue paid up Equity Share capital
	Promoters		
1.	Sweety Rahul Jain	1,00,000	9.27
2.	Westpac Investments Private Limited	5,12,000	47.48
	Total (A)	**6,12,000**	**56.75**
	Other members of the Promoter Group		
1.	Payal Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
2.	Harsha Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
3.	Jagdish Mithalal Kothari	6,400	0.59
Total (B)		**2,46,400**	**22.85**
	Total (A) + (B)	**8,58,400**	**79.60**

Financial Information

The following information has been derived from our Restated Financial Statements for the period ended July 31, 2021 and March 31, 2021

(₹ in Lakhs, except per share data)

Particulars	Restated Consolidated		Restated Standalone	
	For period ended on July 31, 2021	For year ended on March 31, 2021	For period ended on July 31, 2021	For year ended on March 31, 2021
Equity Share capital	107.84	107.84	107.84	107.84
Reserves and Surplus	268.34	160.77	243.44	160.82
Net worth	376.18	268.61	351.28	268.66
Revenue from operations	1545.68	6240.07	684.83	6240.07
Restated profit to Owner of Parents	107.57	85.89	82.62	85.94
Basis EPS (post Bonus)	10.00	7.96	7.66	7.97
Net asset value (per Equity Share) (post bonus)	33.79	24.42	31.48	24.43
Total borrowings	87.10	6.00	87.00	6.00

Auditor Qualifications or Adverse Remarks

There are no auditor qualifications which require corrective adjustments, and which have not been given effect to in the Restated Financial Statements.

Outstanding Litigation

A summary of outstanding litigation proceedings as on the date of this Prospectus as disclosed in the section titled "*Outstanding Litigation and Other Material Developments*" in terms of the SEBI ICDR Regulations and the Materiality Policy is provided below:

(₹ in Lakhs)

Nature of cases	Number of cases	Total amount involved (to the extent quantifiable)
Litigations involving our Company		
Proceedings against our Company	-	-
Civil	-	-
Criminal	-	-
Tax	-	-
Action by Statutory or Regulatory Authorities*	-	-
Proceedings by our Company	-	-
Civil	-	-
Criminal	-	-
Litigation involving our Subsidiaries		
Proceedings against our Subsidiaries	-	-
Civil	-	-
Criminal	-	-
Tax	-	-
Action by Statutory or Regulatory Authorities	-	-
Proceedings by our Subsidiaries	-	-
Civil	-	-
Criminal	-	-
Litigation involving our Promoters		
Proceedings against our Promoters	-	-
Civil	-	-
Criminal	-	-
Tax	-	-
Action by Statutory or Regulatory	-	-

Nature of cases	Number of cases	Total amount involved (to the extent quantifiable)
Authorities		
Proceedings by our Promoters	-	-
Civil	-	-
Criminal	-	-
Litigation involving our Directors		
Proceedings against our Directors	-	-
Civil	-	-
Criminal	-	-
Tax	-	-
Action by Statutory or Regulatory Authorities	-	-
Proceedings by our Directors	-	-
Civil	-	-
Criminal	-	-

**The Company has through letters dated January 21, 2021, January 29, 2021 and February 3, 2021 submitted the requisite information to the concerned authority and that no further communication in that respect has been received by the Company till the date of this Prospectus in that respect.*

For further details, see "*Outstanding Litigation and Other Material Developments*" beginning on page 185.

Risk Factors

Investors should see "*Risk Factors*" beginning on page 21 to have an informed view before making an investment decision.

Contingent Liabilities

There are no contingent liabilities recognized as indicated in our Restated Financial Statements.

Related Party Transactions

We have entered into related party transactions with related parties. A summary of the related party transactions entered into by our Company for the period ended July 31, 2021 and March 31, 2021 detailed below:

Restated Consolidated Statement of Related Party Disclosures

(₹ in Lakhs)

Nature of Transactions	Name of Related Parties	As at 31st July 2021	As at 31st March 2021
1. Directors Remuneration	Neeraj Ashok Chothani	-	1.75
	Sweety Rahul Jain	1.60	1.75
	Narendra Bharat Parekh	0.50	1.75
	Total	**2.10**	**5.25**
2. Salary	Isha Deepak Zatakia	0.72	0.09
3. Interest on Unsecured Loans	Rahul V Jain	-	0.09
	Sweety Rahul Jain	-	0.10
	Chothani Foods Limited	-	0.19
	Total		**0.38**
4. Sales	Myriad Insurance Brokers Limited	5.00	-
5. Property Purchased	Myriad Insurance Brokers Limited	-	45.70
	Narendra Bharat Parekh		
	Opening Balance	-	-

6. Loan Received (Paid) during the Year to Related Parties	Loan Received during the year	0.10	4.24
	Loan Paid during the year	-	4.24
	Closing Balance	0.10	-
	Chothani Foods Limited		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	-	-
	Rahul V Jain		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	-	-
	Payal Jain		
	Opening Balance	-	-
	Loan Received during the year	41.00	-
	Loan Paid during the year	-	-
	Closing Balance	41.00	-
	Sweety Rahul Jain		
	Opening Balance	6.00	-
	Loan Received during the year	41.50	11.03
	Loan Paid during the year	1.50	5.03
	Closing Balance	**46.00**	**6.00**

Restated Standalone Statement of Related Party Disclosures

(₹ in Lakhs)

Nature of Transactions	Name of Related Parties	As at 31st July 2021	As at 31st March 2021
1. Directors Remuneration	Neeraj Ashok Chothani	-	1.75
	Sweety Rahul Jain	1.60	1.75
	Narendra Bharat Parekh	0.50	1.75
Total		**2.10**	**5.25**
2. Salary	Isha Deepak Zatakia	0.72	-
	-	-	-
	Chothani Foods Limited	-	-
3. Interest on Unsecured Loans	Rahul V Jain	-	0.09
	Sweety Rahul Jain	-	0.10
	Chothani Foods Limited	-	0.19
Total			**0.38**
4. Sales	Myriad Insurance Brokers Limited	5.00	-
5. Property Purchased	Myriad Insurance Brokers Limited	-	45.70
6. Loan Received (Paid) during the Year to Related Parties	**Narendra Bharat Parekh (Resigned from directorship w.e.f 01.06.2021)**		
	Narendra Bharat Parekh		
	Opening Balance	-	-

	Loan Received during the year	-	4.24
	Loan Paid during the year	-	4.24
	Closing Balance	**-**	**-**
	Chothani Foods Limited		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	**-**	-
	Rahul V Jain		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	**-**	**-**
	Payal Vikram Jain		
	Opening Balance	41.00	-
	Loan Received during the year	-	-
	Loan Paid during the year	-	-
	Closing Balance	**41.00**	**-**
	Sweety Rahul Jain		
	Opening Balance	6.00	-
	Loan Received during the year	41.50	11.03
	Loan Paid during the year	1.50	5.03
	Closing Balance	**46.00**	**6.00**

For details, please see "*Annexure J(ii) of Restated Standalone Financial Statements* and "*Annexure X(ii) of Restated Consolidated Financial Statements*" under the section titled "*Financial Information*" on page 120 of this Prospectus.

Financing Arrangements

There have been no financing arrangements whereby our Promoters, members of the Promoter Group, our Directors and their relatives have financed the purchase by any other person of securities of our Company during a period of six months immediately preceding the date of this Prospectus.

Weighted average price

The weighted average price at which the equity shares of our Company were acquired by each of our Promoters, in the one year preceding the date of this Prospectus, are set forth below:

S. No.	Name of the Promoter	Number of Equity Shares acquired in the last one year preceding the date of this Prospectus	Weighted average price of acquisition per Equity Share (in ₹)
1.	Sweety Rahul Jain	1,00,000	14.50
2.	Westpac Investments Private Limited	5,12,000	17.50

Average Cost of Acquisition

The average cost of acquisition of Equity Shares by our Promoters as at the date of this Prospectus is set forth below:

S. No.	Name of the Promoter	Number of Equity Shares	Average cost of acquisition per Equity Share (in ₹)
1.	Sweety Rahul Jain	1,00,000	14.73
2.	Westpac Investments Private Limited	5,12,000	17.50

For further details of the average cost of acquisition our Promoters, see chapter titled "*Capital Structure*" at page 45.

Details of pre-Issue Placement

Our Company does not contemplate any issuance or placement of Equity Shares from the date of the Prospectus till the listing of the Equity Shares

Issue of Equity Shares for consideration other than cash in the last one year

Our Company has not issued any Equity Shares for consideration other than cash in the one year preceding the date of this Prospectus except as below:

- Our Company made a bonus issue of 8,08,800 Equity Shares to our existing Equity Shareholders in the ratio of 3 Equity Shares for every 1 Equity Shares.

Split or Consolidation of Equity Shares in the last one year

Our Company has not undertaken a split or consolidation of the Equity Shares in the one year preceding the date of this Prospectus.

SECTION III - RISK FACTORS

An investment in equity shares involves a high degree of risk. Investors should carefully consider all the information in this Prospectus, including the risks and uncertainties described below, before making an investment in the Equity Shares. If any of the following risks, or other risks that are not currently known or are now deemed immaterial, actually occur, our business, results of operations, cash flows and financial condition could suffer, the price of the Equity Shares could decline, and you may lose all or part of your investment. In making an investment decision, prospective investors must rely on their own examination of us and the terms of the Issue including the merits and risks involved. Investors should consult their tax, financial and legal advisors about particular consequences to them of an investment in the Issue. The financial and other related implications of the risk factors, wherever quantifiable, have been disclosed in the risk factors mentioned below. However, there are certain risk factors where the financial impact is not quantifiable and, therefore, such financial impact cannot be disclosed in such risk factors. Unless specified or quantified in the relevant risk factors below, we are not in a position to quantify the financial or other implications of any of the risks described in this section.

This Prospectus also contains forward-looking statements that involve risks and uncertainties. Our actual results could differ materially from those anticipated in these forward-looking statements as a result of certain factors, including the considerations described below and elsewhere in this Prospectus. See section "Forward-Looking Statements" beginning on page 12.

To obtain a complete understanding, prospective investors should read this section in conjunction with the sections "Our Business", "Industry Overview" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" on pages 80, 70 and 175, respectively, as well as the other financial and statistical information contained in this Prospectus.

Unless otherwise indicated or the context otherwise requires, the financial information for the period ended July 31, 2021 and March 31, 2021 included herein is derived from on our Restated Financial Information, included in this Prospectus. For further information, see section "Financial Information" on page 120.

INTERNAL RISKS

1. We have a very limited operating history of our operations, which may make it difficult for investors to evaluate our historical performance or future prospects. Further our restated financials reflects losses in the previous financial years.

Our Company was originally incorporated on as a private limited Company under the Companies Act, 2013 with Registrar of Companies, Maharashtra at Mumbai through a certificate of incorporation dated July 29, 2020. Post which we started our business operations. We have very limited operating history from which one can evaluate our business, future prospects and viability. Our future revenues and profitability are difficult to estimate and could fluctuate significantly and as a result the price of our Equity Shares may be volatile. For further details, see the section titled "*Our History and Certain Corporate Matters*" and "*Restated Consolidated Financial Statements*" and "*Restated Standalone Financial Statements*" on page 96, 120 and 145, respectively of the Prospectus.

2. We do not generally enter into long term supply agreements with our suppliers for supply of material accordingly may face disruptions in supply from our current suppliers.

We are dependent on our suppliers for our materials requirements. However, we do not have any long-term supply agreements or contracts or commitments in relation to the same or for any other materials used in our fabrication process. Any interruptions in the manufacturing operations of the suppliers could affect our ability to receive an adequate supply of quality products at reasonable prices. Additionally, any price volatility of these materials and our inability to adjust to the same could adversely affect our results of operations and profitability. Further any deterioration in the quality of the material procured could adversely affect our results of operations and profitability.

3. We do business with our customers on purchase order basis and do not have long-term contracts with most of them.

Our business is conducted on purchase order basis, depending on the requirements of the client preferences and demand. We do not have long-term contracts with our customers and there can be no assurance that we will

continue to receive repeat orders from any of them. Further, even if we were to continue receiving orders from our clients, there can be no assurance that they will be on the same terms, and the new terms may be less favourable to us than those under the present terms.

4. A significant portion of our revenues is derived from the exports of our products and any reduction in the exports may adversely affect our revenues, business, results of operations and prospects

The exports of our products contributed 55.69% of our revenues from operations (net) for the period ended July 31, 2021 on restated consolidated basis. While we have experienced growth of our operations through exports, we currently, and expect to, continue for the short and medium term to, depend on our revenues from exports of our products. We may experience reduction in cash flows and liquidity, and our results of operations may be adversely affected, if our exports and revenues in this consumer sub- category are reduced for any reason.

5. Our top 10 customers contribute majority of our revenues from operations. Any loss of business from one or more of them may adversely affect our revenues and profitability.

Our top 10 customers contributed 72.55% of our revenues for the period ended March 31, 2021 based on Restated Consolidated Financial Statements. However, our top customers may vary from period to period depending on the demand and thus the composition and revenue generated from these clients might change as we continue to add new customers in normal course of business. Since our business is concentrated among relatively few significant customers, we could experience a reduction in our results of operations, cash flows and liquidity if we lose one or more of these customers or the amount of business, we obtain from them is reduced for any reason, including but not limited on account of any dispute or disqualification.

Accordingly, we cannot assure you that the customers which contribute to the major part of our revenue stream will pay us the amounts due to us on time, or at all. In the event any of our significant customers fail to fulfil their respective obligations, our business, financial condition and results of operations would be adversely affected. While we believe we have maintained good relationships with our customers. However, there can be no assurance that we will continue to have such long term relationship with them. We cannot assure that we shall generate the same quantum of business, or any business at all, from these customers, and loss of business from one or more of them may adversely affect our revenues and profitability.

6. We have working capital requirements, and the actual amount and timing of our working capital requirements may differ from our estimates for the same. We may require additional financing to meet those requirements, which could have an adverse effect on our business, results of operations and financial condition.

Our Company requires working capital to finance the purchase of materials and other related work before payment is received from customers. The actual amount and timing of our future working capital requirements may differ from estimates as a result of, among other factors, unforeseen delays or cost overruns, unanticipated expenses, regulatory changes, economic conditions, and additional market developments. Our working capital requirements may increase if, under certain contracts, payment terms do not include advance payments or such contracts have payment schedules that shift payments toward the end of a project or otherwise increase our working capital burdens. All of these factors may result, or have resulted, in increases in our working capital needs. For further details on our working capital requirements, please see "*Objects of the Issue*" on page 60.

Our sources of additional financing, required to meet our working capital requirements may include the incurrence of debt or the issue of equity or debt securities or a combination of both. If we decide to raise additional funds through the incurrence of debt, our interest and debt repayment obligations will increase, and could have a significant effect on our profitability and cash flows and we may be subject to additional covenants, which could limit our ability to access cash flows from operations. Any issuance of equity, on the other hand, could result in a dilution of your shareholding. Accordingly, continued increases in our working capital requirements may have an adverse effect on our financial condition and results of operations.

7. Our Company's insurance coverage may not be adequate to protect us against all material hazards which may result in disruptions of operations/monetary loss on account of stoppage of work.

Our business could suffer damage from fire, natural calamities, misappropriation or other causes, resulting in losses, which may not be fully compensated by insurance. Currently we do not have any insurance policy for any of our business or assets or properties. Thus, any of the aforementioned losses will not be compensated to any

extent. If we are required to take new coverage, there can be no assurance that a suitable coverage will be available on reasonable terms or will be available in sufficient amounts to cover one or more large claims. Presently, if we suffer a large uninsured loss our business, financial condition and results of operations may be adversely affected.

8. We require a number of approvals, licences and registrations in the ordinary course of our business. Some of the approvals are require change of name pursuant to conversion of our Company as public limited company the failure to obtain or apply for such change of name in a timely manner may adversely affect our operations

We require a number of approvals, licenses, registrations and permits for our business. Additionally, we may need to apply for renewal of approvals which expire, from time to time, as and when required in the ordinary course. Any failure to renew the approvals that have expired, or to apply for and obtain the required approvals, licences, registrations or permits, or any suspension or revocation of any of the approvals, licences, registrations and permits that have been or may be issued to us, could result in delaying the operations of our business, which may adversely affect our business, financial condition, results of operations and prospects.

Our Company got converted from a private limited company to public limited company through a fresh certificate of incorporation dated April 12, 2021. We need to apply for change on name for the approvals, licences and registrations we have received so far. In case we fail to obtain the change in name of the public limited company, it may adversely affect our business or we may not be able to carry our business. We cannot assure you that the approvals, licences, registrations and permits issued to us would not be suspended or revoked in the event of non-compliance or alleged non-compliance with any terms or conditions thereof, or pursuant to any regulatory action.

9. We have made application for registration of our logo Getalong Enterprise Ltd. . We may be unable to adequately protect our intellectual property. Furthermore, we may be subject to claims alleging breach of third-party intellectual property rights.

We have made application for registration of our logo under the provisions of the Trademarks Act, 1999. As such, we do not enjoy the statutory protections accorded to a registered trademark or logo as on date. There can be no assurance that we will be able to register the logo in future or that, third parties will not infringe our intellectual property, causing damage to our business prospects, reputation and goodwill. Further, we cannot assure you that any application for registration of our logo in future by our Company will be granted by the relevant authorities in a timely manner or at all. Our efforts to protect our intellectual property may not be adequate and may lead to erosion of our business value and our operations could be adversely affected. We may need to litigate in order to determine the validity of such claims and the scope of the proprietary rights of others. Any such litigation could be time consuming and costly and the outcome cannot be guaranteed. We may not be able to detect any unauthorized use or take appropriate and timely steps to enforce or protect our intellectual property. For further details of application for Trade Mark, please see "*Government and Other Approvals*" on page 189 of this Prospectus.

10. We have issued Equity Shares during the last one year at a price that may be below the Issue Price.

Our Company has issued 10,000 Equity shares through Subscription of Memorandum in the last twelve months which were issued at price lower than the Issue price. Also, on February 23, 2021 our Company made a bonus issue of 8,08,800 Equity Shares to our existing Equity Shareholders in the ratio of 3 Equity Shares for every 1 Equity Shares. For further details of Equity Shares issued, please refer to chapter titled, "*Capital Structure*" beginning on page 45 of the Prospectus**.**

11. Expansion into new market segments may subject us to various challenges, and our inability to successfully diversify our product offerings may adversely affect our growth and negatively impact our profitability.

We may attempt to diversify and expand our business operations by adding additional products in our product portfolio catering to customers in newer sectors. We have limited experience and knowledge of carrying out such operations, and our foray into the same may be subject to high barriers to entry, including existing competition and market dynamics. Due to our limited experience, our entry into new business segments may not be successful, which could hamper our growth and damage our reputation. Venturing into a new product line may also require methods of operations and marketing and financial strategies different from those currently employed in our Company. We will be subject to the risks generally associated with new product introductions and applications,

including unproven know-how, unreliable technology, inexperienced staff, delays in product development and possible failure of products to operate properly. We may also encounter other additional anticipated risks and significant competition in such markets. We cannot assure you that we will be able to successfully develop our new product lines, and may not be able to successfully develop or introduce new products on a timely basis or at all, or ensure that they are less costly than those of our competitors; or to offer customers payment and other commercial terms as favourable as those offered by our competitors. If our competitors outperform our business and develop superior products at a lesser cost in a timely manner, our growth and financial results could be adversely affected.

Furthermore, our new business or projects may turn out to be disruptive and may cause an interruption to our existing business as a result. We cannot assure you that the transition of our manufacturing facilities and resources to fulfil production under new product programs will not impact production rates or other operational efficiency measures at our facilities. We also cannot assure you that we will succeed in effectively implementing new technology in manufacturing new products or that we will recover our investments. Any failure in the development or implementation of our operations is likely to adversely affect our business, results of operations and cash flows.

12. We are highly dependent on our Promoters, Directors and key management personnel and the loss of such persons, or our inability to attract and retain such personnel in the future, could adversely affect our business, growth prospects, results of operations and cash flows.

Our ability to meet future business challenges depends on our ability to attract, recruit and retain talented and skilled personnel. We are highly dependent on our Promoter, our Directors and key managerial personnel, Further, our Company has not obtained any directors and officers liability insurance for our Directors and key managerial personnel. The loss of any of our Promoters, our Directors, senior management, external consultants or other key management personnel, or an inability to manage the attrition levels in different employee categories may materially and adversely impact our business, growth prospects, results of operations and cash flows.

We may also need to increase our pay structures to attract and retain such personnel. Our future performance will depend upon the continued services of these persons.

13. The Registered Office of our Company is not owned by us.

Our Registered Office situated at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India is owned by our Promoter, Westpac Investments Private Limited and the said premises have been taken by our Company on leasehold /leave and license basis through a Leave and License Agreement dated March 11, 2021 for a period of 24 Months commencing from February 1, 2021 for a monthly rent of ₹ 32,000/-.

In the event of expiry, non-renewal or early termination of the lease/ leave and license arrangement or in case of disassociation of our Promoter with our Company, we may have to vacant the said premises at a short notice. Further we will be required to return the said premises to the Licensor, unless renewed. There can be no assurance that the term of the agreements will be renewed and in the event the Licensor terminates or does not renew the agreements on commercially acceptable terms, or at all, and we are required to vacate our offices, we may be required to identify alternative premises and enter into fresh lease or leave and license agreement. Such a situation could result in loss of business, time overruns and may adversely affect our operations and profitability.

14. Our Company has availed certain unsecured loans which may be recalled at any time.

Our Company has availed certain unsecured loans from our Director of which an amount of ₹ 87.10 Lakhs is outstanding as on July 31, 2021 on Restated Consolidated basis, which may be recalled at any time. For further details regarding our indebtedness, see "*Restated Consolidated Financial Statements*" beginning on page 120.

15. Exchange rate fluctuations may adversely affect our results of operations.

Our financial statements are presented in Indian Rupees. However, our expenditure and revenue are influenced by the currencies that we export in. The exchange rate between the Indian Rupee and these currencies has fluctuated in the past and our results of operations have been impacted by such fluctuations and may be impacted by such fluctuations in the future. Appreciation or depreciation of the Indian rupee against the U.S. Dollar and other foreign currencies may affect our results of operations.

16. Our failure to identify and understand evolving industry trends and preferences and to develop new products to meet our customers' demands may materially adversely affect our business.

Changes in customer preferences, regulatory or industry trends or requirements may render certain of our products obsolete or less attractive. Our ability to anticipate changes in customer preferences, regulatory or industry trends and to successfully develop and introduce new products on a timely basis is a significant factor in our ability to remain competitive. If we are unable to anticipate in a timely manner, or at all, we may be unable to effectively implement our strategies, and our business and results of operations may be adversely affected. Moreover, we cannot assure you that we will be able to achieve the technological advances that may be necessary for us to remain competitive or that certain of our products will not become unattractive.

Our failure to successfully and timely anticipate and offer new products in order to cater to the requirements of our customers and industry trends could have a material adverse effect on our business, financial condition, results of operations and future prospects.

17. Our management will have broad discretion in how we apply the Net Proceeds, including interim use of the Net Proceeds, and there is no assurance that the objects of the Issue will be achieved within the time frame expected 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.

We intend to use the Net Proceeds for the purposes described under "*Objects of the Issue*" on page 60. The objects of the Issue include funding working capital requirements amounting to ₹ 389.50 Lakhs, and general corporate purposes. Our funding requirements and the deployment of the Net Proceeds are based on management estimates and have not been appraised. In response to the dynamic nature of our business, our management will have broad discretion to revise our business plans, estimates and budgets from time to time. Consequently, our funding requirements and deployment of funds may change, which may result in rescheduling of the proposed utilization of the Net Proceeds and increasing or decreasing expenditure for a particular activity, subject to compliance with applicable law and the investment policies approved by our management. Furthermore, pursuant to Section 27 of the Companies Act, 2013, any variation in the objects would require a special resolution to be passed by the shareholders of our Company and the promoter or controlling shareholders will be required to provide an exit opportunity to the shareholders who do not agree to such proposal to vary the objects in accordance with the Articles of Association of our Company and as may otherwise be prescribed by SEBI.

In the case of increase in actual expenses or shortfall in requisite funds, additional funds for a particular activity will be met by means available to us, including internal accruals and additional equity and/or debt arrangements. If actual utilization towards the objects of the Issue is lower than the proposed deployment, such balance will be used for future growth opportunities, and general corporate purposes. If estimated utilization of the Net Proceeds is not completely met in a fiscal year, it shall be carried forward.

Our management will have significant flexibility in temporarily investing the Net Proceeds and there can be no assurance that we will earn significant interest income on, or that we will not suffer unanticipated diminution in the value of, such temporary investments.

18. Some of our Group companies have incurred loss in the past.

Financial loss of our Group Companies may not be perceived positively by external parties such as customers, bankers, suppliers etc, which may affect our credibility and business operations. Our Group Company, Myriad Insurance Brokers Limited has suffered loss in the past (Loss after tax of ₹ 2.45 Lakhs in Fiscal 2019). There can be no assurance that our Group Companies, or any other ventures promoted by our Promoters, will not incur losses in any future periods, or will be successful, or that there will not be an adverse effect on our reputation or business as a result of such losses. For details please refer Chapter titled "*Our Group Companies*" on page 116 of the Prospectus.

19. Employee misconduct could harm us and is difficult to detect and deter.

Although we closely monitor our employees, misconduct, including acts of theft and fraud by employees or executives, such acts could include binding us to transactions that present unacceptable risks or they may hide unauthorized or unlawful activities from us, which may result in substantial financial losses and damage to our reputation and loss of business from our customers. Employee or executive misconduct could also involve the improper use or disclosure of confidential information, which could result in regulatory sanctions and serious

reputational or financial harm. It is not always possible to deter employee or executive misconduct and the precautions taken and systems put in place to prevent and detect such activities may not be effective in all cases. Any instances of such misconduct could adversely affect our reputation.

20. If we fail to maintain an effective system of internal controls, we may not be able to successfully manage, or accurately report, our financial risks.

Effective internal controls are necessary for us to prepare reliable financial reports and effectively avoid fraud. Moreover, any internal controls that we may implement, or our level of compliance with such controls, may deteriorate over time, due to evolving business conditions. There can be no assurance that deficiencies in our internal controls will not arise in the future, or that we will be able to implement, and continue to maintain, adequate measures to rectify or mitigate any such deficiencies in our internal controls. Any inability on our part to adequately detect, rectify or mitigate any such deficiencies in our internal controls may adversely impact our ability to accurately report, or successfully manage, our financial risks, and to avoid fraud.

21. Our ability to pay dividends in the future will depend on our future cash flows, working capital requirements, capital expenditures and financial condition.

Our ability to pay dividends in the future will depend on our earnings, financial condition, cash flows, working capital requirements, capital expenditure and restrictive covenants of our financing arrangements. Any future determination as to the declaration and payment of dividends will be at the discretion of our Board and subsequent approval of shareholders and will depend on factors that our Board and shareholders deem relevant, including among others, our future earnings, financial condition, cash requirements, business prospects and any other financing arrangements. We may decide to retain all of our earnings to finance the development and expansion of our business and, therefore, may not declare dividends on our Equity Shares. We cannot assure you that we will be able to pay dividends at any point in the future. For details of dividend paid by our Company in the past, see "*Dividend Policy*" on page 119.

22. We have, in the past, entered into certain transactions with related parties and may continue to do so in the future. Any related party transactions that are not on an arm's length basis may adversely affect our business, results of operation and financial condition.

We have, in the past, entered into certain transactions with related parties and may continue to do so in the future. For further details, see chapter titled "*Restated Consolidated Financial Statements"* and "*Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively of this Prospectus. While we believe that all such transactions have been conducted on an arms-length basis, we cannot assure you that we would not have achieved more favourable commercial terms had such transactions not been entered into with related parties. Further, we may enter into related party transactions in the future, and such transactions may potentially involve conflicts of interest. There can be no assurance that such transactions, individually or in the aggregate, will not have an adverse effect on our results of operations and financial condition.

23. Certain of our Directors, Promoters and members of our Promoter Group have interests in our Company other than reimbursement of expenses incurred and normal remuneration or benefits.

Certain of our Promoters and Directors may be regarded as having an interest in our Company other than reimbursement of expenses incurred and normal remuneration or benefits. Certain Promoters, Directors and members of the Promoter Group may be deemed to be interested to the extent of Equity Shares held by them, as well as to the extent of any dividends, bonuses or other distributions on such Equity Shares. Additionally, we have, in the course of our business, entered into, and will continue to enter into, transactions with related parties. Certain of the key related party transactions entered into by us include the purchase of immovable property as well.

While, in our view, all such transactions that we have entered into are legitimate business transactions conducted on an arms' length basis, we cannot assure you that we could not have achieved more favourable terms had such arrangements not been entered into with related parties or that we will be able to maintain existing terms, in cases where the terms are more favourable than if the transaction had been conducted on an arms' length basis. There can be no assurance that such transactions, individually or in the aggregate, will not have an adverse effect on our business, prospects, result of operations, financial condition and cash flows, including because of potential conflicts of interest or otherwise. For more information on our related party transactions, see "*Restated*

Consolidated Financial Statements"," *Restated Standalone Financial Statements*", "*Our Management – Interest of Directors*" and "*Our Promoter and Promoter Group*" on page 120, 145, 101 and 112, respectively.

24. Our Promoters and members of the Promoter Group will continue to retain significant shareholding in our Company after the Issue, which will allow them to exercise significant influence over us.

After the completion of the Issue, our Promoters and members of the Promoter Group will hold approximately 46.95% of our outstanding Equity Shares. Accordingly, our Promoters and members of the Promoter Group will continue to exercise significant influence over our business and all matters requiring shareholders' approval, including the composition of our Board of Directors, the approval of mergers, strategic acquisitions or joint ventures or the sales of substantially all of our assets, and the policies for dividends, lending, investments and capital expenditures. This concentration of ownership may also delay, defer or even prevent a change in control of our Company and may make some transactions more difficult or impossible without the support of our Promoters and members of the Promoter Group. Further, the Takeover Regulations may limit the ability of a third party to acquire control. The interests of our Promoter, as our Company's controlling shareholder, could conflict with our Company's interests, your interests or the interests of our other shareholders. There is no assurance that our Promoter will act to resolve any conflicts of interest in our Company's or your favour.

25. Our Company does not have any listed peer companies for comparison of performance and therefore, investors must rely on their own examination of accounting ratios of our Company for the purposes of investment in the Issue.

Business models of some of the listed companies which undertake certain business, which may be considered similar to our business are not comparable to our business model based on (i) percentage of contribution made by their business activities to the total revenue of these listed companies; and (ii) nature and extent of activities in diverse sectors undertaken by these listed companies. Therefore, there are no listed companies that may be considered as the peer group of our Company. Therefore, investors must rely on their own examination of accounting ratios of our Company for the purposes of investment in the Issue.

26. We have experienced negative cash flows from investing activities in previous periods and cannot assure you that we will not experience negative cash flows in future periods. Negative cash flows may adversely affect our financial condition, results of operations and prospects.

The following table sets forth certain information relating to our cash flows on for the periods indicated:

(₹ in Lakhs)

Particulars	Restated Consolidated		Restated Standalone	
	July 31, 2021	March 31, 2021	July 31, 2021	March 31, 2021
Net cash from operating activities	234.61	54.81	236.33	55.10
Net cash from investing activities	(225.90)	(182.11)	(225.90)	(182.90)
Net cash from financing activities	-	182.33	-	182.33

We may in the future experience negative cash flows as well. Negative cash flows over extended periods, or significant negative cash flows in the short term, could materially impact our ability to operate our business and implement our growth plans. This situation may have an adverse effect on our cash flows, business, future financial performance and results of operations.

For more information, see "*Restated Consolidated Financial Statements*", "*Restated Standalone Financial Statements"* and "*Management's Discussion and Analysis of Financial Condition and Results of Operations*" on pages 120, 145 and 175, respectively.

27. Our Promoters have limited or no experience in the businesses that we operate in.

Our Promoters have limited or no experience in the in the businesses that we operate in. The industry in which we operate, and the sectors which we cater to, involve various risks, including regulatory risks. Any failure to manage the ongoing as well as future demand/orders could delay our ability to meet our customers' requirements and consequently, our ability to generate revenue, which could have an adverse impact on our business and revenue.

28. There is no monitoring agency appointed by our Company to monitor the utilization of the Issue

As per SEBI ICDR Regulations, appointment of monitoring agency is required only for Issue size above ₹ 10,000 Lakhs. Hence, we have not appointed any monitoring agency to monitor the utilization of Issue proceeds. However, the Audit Committee of our Board will monitor the utilization of Issue proceeds in terms of SEBI Listing Regulations. Further, our Company shall inform about material deviations in the utilization of Issue proceeds to the stock exchange and shall also simultaneously make the material deviations / adverse comments of the Audit Committee public.

29. There have been instances of non-compliance of the Companies Act, 2013 and non-filing / delays / incorrect filings in the past with certain Regulatory Authorities. If the Regulatory Authorities impose monitory penalties on us or take certain punitive actions against our Company in relation to the same, our business, financial condition and results of operations could be adversely affected.

There have been instances of non-compliance of the Companies Act, 2013 and non-filing / delays / incorrect filings in the past with certain Regulatory Authorities. There are certain forms which have been subsequently filed with additional fees, as specified by Registrar of Companies / Ministry of Corporate Affairs.

The remuneration was fixed for our Executive Director, Mr. Neeraj Chothani when the Company was private limited company. No particular form was filed for the Board Resolution was passed for fixation of remuneration as required under Companies Act, 2013.

Except as mentioned in this Prospectus, till date, there has been no penalty levied on the company for such delays / defaults. However, in cannot be assured that even in future no such penalty will be levied. Therefore, if the Regulatory Authorities impose monitory penalties on us or take certain punitive actions against our Company in relation to the same, our business, financial condition and results of operations could be adversely affected.

30. Certain data mentioned in this Prospectus has not been independently verified.

We have not independently verified data from industry publications contained herein and although we believe these sources to be reliable, we cannot assure that they are complete or reliable. Such data may also be produced on a different basis from comparable information compiled with regard to other countries. Therefore, discussions of matters relating to India and its economy are subject to the limitation that the statistical and other data upon which such discussions are based have not been verified by us and may be incomplete or unreliable.

31. There are no outstanding legal proceedings involving our Company, Promoters, Directors and Group Companies. Any adverse decision in such proceeding may have a material adverse effect on our business, results of operations and financial condition.

We are not involved in legal proceedings which are pending at different levels of adjudication before various courts, tribunals, enquiry officers, and appellate authorities except those mentioned in this Prospectus. For the details, please refer the section titled "*Outstanding Litigation and Other Material Developments*" on page 185 of this Prospectus.

32. Upon Our financing requirements and the deployment of the net proceeds of the Issue are based on Management estimates and have not been independently appraised.

Our financing requirements and the deployment of the net proceeds of the Issue are based on management estimates and have not been appraised by any bank or financial institution. In view of the highly competitive nature of the industry in which we operate, we may have to revise our management estimates from time to time and consequently our financing requirements and the expected deployment of the net proceeds of the Issue may also change.

33. Within the parameters as mentioned in the chapter titled "Objects of this Issue" beginning on page 60 of this Prospectus, our Company's management will have flexibility in applying the proceeds of this Issue. The fund requirement and deployment mentioned in the Objects of this Issue have not been appraised by any bank or financial institution.

We intend to use entire Issue Proceeds towards meeting the working capital requirement and general corporate purpose. We intend to deploy the Net Issue Proceeds in financial year 2021-22 and next years and such deployment

is based on certain assumptions and strategy which our Company believes to implement in future. The funds raised from the Issue may remain idle on account of change in assumptions, market conditions, strategy of our Company, etc., For further details on the use of the Issue Proceeds, please refer chapter titled "*Objects of the Issue*" beginning on page no. 60 of this Prospectus.

The deployment of funds for the purposes described above is at the discretion of our Company's Board of Directors. The fund requirement and deployment is based on internal management estimates and has not been appraised by any bank or financial institution. Accordingly, within the parameters as mentioned in the chapter titled "Objects of the Issue" beginning on page 60 of this Prospectus, the Management will have significant flexibility in applying the proceeds received by our Company from the Issue. Our Board of Directors will monitor the proceeds of this Issue.

EXTERNAL RISK FACTORS

Risks Related to India

1. ***The outbreak of COVID-19, or outbreak of any other severe communicable disease could have a potential impact on our business, financial condition and results of operations.***

The outbreak, or threatened outbreak, of any severe communicable disease (particularly the COVID-19) could materially adversely affect overall business sentiment and environment, particularly if such outbreak is inadequately controlled. The spread of any severe communicable disease may also adversely affect the operations of our customers and suppliers, which could adversely affect our business, financial condition and results of operations. The outbreak of COVID-19 has resulted in authorities implementing several measures such as travel bans and restrictions, quarantines, and lockdowns. On account of the nationwide lockdown we experienced certain operational disruptions and we cannot predict the further impact COVID-19 may have on our operations, the operations of our customers, and those of our respective vendors and suppliers. A rapid increase in severe cases and deaths where measures taken by governments fail or are lifted prematurely, may cause significant economic disruption in India and in the rest of the world. The scope, duration and frequency of such measures and the adverse effects of COVID-19 remain uncertain and could be severe. Our ability to meet our ongoing disclosure obligations might be adversely affected, despite our best efforts. If any of our employees were suspected of contracting COVID-19 or any other epidemic disease, this could require us to quarantine some or all of these employees or disinfect the facilities used for our operations. In addition, our revenue and profitability could be impacted to the extent that a natural disaster, health epidemic or other outbreak harms the Indian and global economy in general.

The outbreak has significantly increased economic uncertainty. It is likely that the current outbreak or continued spread of COVID-19 will cause further economic slowdown and it is possible that it could cause a global recession. The spread of COVID-19 has caused us to modify our business practices (including employee travel, employee work locations, and cancellation of physical participation in meetings, events and conferences), and we may take further actions as may be required by government authorities or that we determine are in the best interests of our employees, customers, partners, and suppliers. There is no certainty that such measures will be sufficient to mitigate the risks posed by the outbreak, and we cannot predict the future impact of COVID-19 on our ability to perform critical functions.

We are closely monitoring the impact of COVID-19 on all aspects of our business, but there can be no assurance that such monitoring will enable us to avoid part or all of any future impact from the spread of COVID-19 or its consequences, including downturns in business sentiment generally or in our sector in particular. The degree to which COVID-19 impacts our results will depend on future developments, which are highly uncertain and cannot be predicted, including, but not limited to, the duration and spread of the outbreak, its severity, the actions taken to contain the outbreak or treat its impact, and how quickly and to what extent normal economic and operating conditions can resume. The above risks can threaten the safe operation of our facilities and cause disruption of operational activities, environmental harm, loss of life, injuries and impact the wellbeing of our people.

Further in case the lockdown is reinstated, it could result in muted economic growth or give rise to a recessionary economic scenario, in India and globally, which could adversely affect the business, prospects, results of operations and financial condition of our Company.

2. Financial instability in other countries may cause increased volatility in Indian financial markets.

The Indian market and the Indian economy are influenced by economic and market conditions in other countries, particularly emerging market countries in Asia. Although economic conditions are different in each country, investors' reactions to developments in one country can have adverse effects on the securities of companies in other countries, including India. A loss of investor confidence in the financial systems of other emerging markets may cause increased volatility in Indian financial markets and, indirectly, in the Indian economy in general. Any worldwide financial instability could also have a negative impact on the Indian economy. Financial disruptions may occur again and could harm our business, our future financial performance and the prices of the Equity Shares.

The recent outbreak of COVID-19 has significantly affected financial markets around the world. Any other global economic developments or the perception that any of them could occur may continue to have an adverse effect on global economic conditions and the stability of global financial markets, and may significantly reduce global market liquidity and restrict the ability of key market participants to operate in certain financial markets. Any of these factors could depress economic activity and restrict our access to capital, which could have an adverse effect on our business, financial condition and results of operations and reduce the price of our Equity Shares. Any financial disruption could have an adverse effect on our business, future financial performance, shareholders' equity and the price of our Equity Shares.

3. The occurrence of natural or man-made disasters could adversely affect our results of operations, cash flows and financial condition. Hostilities, terrorist attacks, civil unrest and other acts of violence could adversely affect the financial markets and our business.

The occurrence of natural disasters, including cyclones, storms, floods, earthquakes, tsunamis, tornadoes, fires, explosions, pandemic disease and man-made disasters, including acts of terrorism and military actions, could adversely affect our results of operations, cash flows or financial condition. Terrorist attacks and other acts of violence or war may adversely affect the Indian securities markets. In addition, any deterioration in international relations, especially between India and its neighbouring countries, may result in investor concern regarding regional stability which could adversely affect the price of the Equity Shares. In addition, India has witnessed local civil disturbances in recent years and it is possible that future civil unrest as well as other adverse social, economic or political events in India could have an adverse effect on our business. Such incidents could also create a greater perception that investment in Indian companies involves a higher degree of risk and could have an adverse effect on our business and the market price of the Equity Shares.

4. We are subject to regulatory, economic, social and political uncertainties and other factors beyond our control.

We are incorporated in India and we conduct our corporate affairs and our business in India. Our Equity Shares are proposed to be listed on BSE. Consequently, our business, operations, financial performance and the market price of our Equity Shares will be affected by interest rates, government policies, taxation, social and ethnic instability and other political and economic developments affecting India.

Factors that may adversely affect the Indian economy, and hence our results of operations may include:

- any exchange rate fluctuations, the imposition of currency controls and restrictions on the right to convert or repatriate currency or export assets;
- any scarcity of credit or other financing in India, resulting in an adverse effect on economic conditions in India and scarcity of financing for our expansions;
- prevailing income conditions among Indian customers and Indian corporations;
- epidemic or any other public health in India or in countries in the region or globally, including in India's various neighbouring countries;
- macroeconomic factors and central bank regulation, including in relation to interest rates movements which may in turn adversely impact our access to capital and increase our borrowing costs;
- volatility in, and actual or perceived trends in trading activity on, India's principal stock exchanges;
- decline in India's foreign exchange reserves which may affect liquidity in the Indian economy;
- downgrading of India's sovereign debt rating by rating agencies; and
- difficulty in developing any necessary partnerships with local businesses on commercially acceptable terms and/or a timely basis.

Any slowdown or perceived slowdown in the Indian economy, or in specific sectors of the Indian economy or certain regions in India, could adversely affect our business, results of operations and financial condition and the price of the Equity Shares. For example, our manufacturing facilities are located in western India, hence any significant disruption, including due to social, political or economic factors or natural calamities or civil disruptions, impacting this region may adversely affect our operations.

5. If inflation were to rise in India, we might not be able to increase the prices of our services at a proportional rate in order to pass costs on to our customers and our profits might decline.

Inflation rates in India have been volatile in recent years, and such volatility may continue in the future. India has experienced high inflation in the recent past. Increased inflation can contribute to an increase in interest rates and increased costs to our business, including increased costs of salaries, and other expenses relevant to our business.

High fluctuations in inflation rates may make it more difficult for us to accurately estimate or control our costs. Any increase in inflation in India can increase our expenses, which we may not be able to pass on to our customers, whether entirely or in part, and the same may adversely affect our business and financial condition. In particular, we might not be able to reduce our costs or increase our rates to pass the increase in costs on to our customers. In such case, our business, results of operations, cash flows and financial condition may be adversely affected.

Further, the GoI has previously initiated economic measures to combat high inflation rates, and it is unclear whether these measures will remain in effect. There can be no assurance that Indian inflation levels will not worsen in the future.

6. Changing laws, rules and regulations and legal uncertainties, including adverse application of tax laws, may adversely affect our business, prospects and results of operations.

The regulatory and policy environment in which we operate is evolving and subject to change. Such changes may adversely affect our business, results of operations and prospects, to the extent that we are unable to suitably respond to and comply with any such changes in applicable law and policy. For example, the Government of India implemented a comprehensive national goods and services tax ("**GST**") regime with effect from July 1, 2017, that combined multiple taxes and levies by the Central and State Governments into a unified tax structure. Our business and financial performance could be adversely affected by any unexpected or onerous requirements or regulations resulting from the introduction of GST or any changes in laws or interpretation of existing laws, or the promulgation of new laws, rules and regulations relating to GST, as it is implemented. The Government has enacted the GAAR which have come into effect from April 1, 2017.

The Government of India has announced the union budget for Fiscal 2021 and the Ministry of Finance has notified the Finance Act, 2020 ("**Finance Act**") on March 27, 2020, pursuant to assent received from the President, and the Finance Act will come into operation with effect from July 1, 2020 There is no certainty on the impact that the Finance Act may have on our business and operations or on the industry in which we operate. We cannot predict whether any amendments made pursuant to the Finance Act would have a material adverse effect on our business, financial condition and results of operations. Unfavourable changes in or interpretations of existing, or the promulgation of new, laws, rules and regulations including foreign investment and stamp duty laws governing our business and operations could result in us being deemed to be in contravention of such laws and may require us to apply for additional approvals. Any such changes in interpretation of laws may have an impact on our results of operations. Further, a draft of the Personal Data Protection Bill, 2019 ("**Bill**") has been introduced before the Lok Sabha on December 11, 2019, which is currently being referred to a joint parliamentary committee by the Parliament. We may incur increased costs and other burdens relating to compliance with such new requirements, which may also require significant management time and other resources, and any failure to comply may adversely affect our business, results of operations and prospects. Uncertainty in the applicability, interpretation or implementation of any amendment to, or change in, governing law, regulation or policy, including by reason of an absence, or a limited body, of administrative or judicial precedent may be time consuming as well as costly for us to resolve and may impact the viability of our current businesses or restrict our ability to grow our businesses in the future.

Risks Related to the Equity Shares

1. The requirements of being a publicly listed company may strain our resources.

We are not a publicly listed company and have not, historically, been subjected to the increased scrutiny of our affairs by shareholders, regulators and the public at large that is associated with being a listed company. As a listed company, we will incur significant legal, accounting, corporate governance and other expenses that we did not incur as an unlisted company. We will be subject to the SEBI Listing Regulations which will require us to file audited annual and audited / unaudited half-yearly reports with respect to our business and financial condition. If we experience any delays, we may fail to satisfy our reporting obligations and/or we may not be able to readily determine and accordingly report any changes in our results of operations as promptly as other listed companies. Further, as a publicly listed company, we will need to maintain and improve the effectiveness of our disclosure controls and procedures and internal control over financial reporting, including keeping adequate records of daily transactions. In order to maintain and improve the effectiveness of our disclosure controls and procedures and internal control over financial reporting, significant resources and management attention will be required. As a result, our management's attention may be diverted from our business concerns, which may adversely affect our business, prospects, results of operations and financial condition. In addition, we may need to hire additional legal and accounting staff with appropriate experience and technical accounting knowledge, but we cannot assure you that we will be able to do so in a timely and efficient manner.

2. There is no guarantee that our Equity Shares will be listed on the BSE in a timely manner or at all.

In accordance with Indian law and practice, permission for listing and trading of our Equity Shares will not be granted until after certain actions have been completed in relation to this Issue and until Allotment of Equity Shares pursuant to this Issue.

In accordance with current regulations and circulars issued of SEBI, our Equity Shares are required to be listed on the BSE within such time as mandated under UPI Circulars, subject to any change in the prescribed timeline in this regard. However, we cannot assure you that the trading in our Equity Shares will commence in a timely manner or at all. Any failure or delay in obtaining final listing and trading approvals may restrict your ability to dispose of your Equity Shares.

3. An investment in the Equity Shares is subject to general risks related to investments in Indian Companies.

Our Company is incorporated in India and almost all of our assets and employees are located in India. Consequently, our business, results of operations, financial condition and the market price of the Equity Shares will be affected by changes in interest rates in India, policies of the Government of India, including taxation policies along with policies relating to industry, political, social and economic developments affecting India.

4. Under Indian law, foreign investors are subject to investment restrictions that limit our ability to attract foreign investors, which may adversely affect the trading price of the Equity Shares.

Under foreign exchange regulations currently in force in India, transfer of shares between non-residents and residents are freely permitted (subject to certain exceptions), if they comply with the valuation and reporting requirements specified by the RBI. If a transfer of shares is not in compliance with such requirements and fall under any of the exceptions specified by the RBI, then the RBI's prior approval is required. Additionally, shareholders who seek to convert Rupee proceeds from a sale of shares in India into foreign currency and repatriate that foreign currency from India require a no-objection or a tax clearance certificate from the Indian income tax authorities. Further, in accordance with Press Note No. 3 (2020 Series), dated April 17, 2020, issued by the Department for Promotion of Industry and Internal Trade, Government of India, investments where the beneficial owner of the Equity Shares is situated in or is a citizen of a country which shares land border with India, can only be made through the Government approval route, as prescribed in the Consolidated FDI Policy dated August 28, 2017. These investment restrictions shall also apply to subscribers of offshore derivative instruments. We cannot assure you that any required approval from the RBI or any other governmental agency can be obtained on any particular terms or at all.

5. Investors may be subject to Indian taxes arising out of capital gains on the sale of the Equity Shares.

Under current Indian tax laws, unless specifically exempted, capital gains arising from the sale of equity shares in an Indian company are generally taxable in India. Any gain realised on the sale of listed equity shares on a

stock exchange held for more than 12 months will be subject to long term capital gains in India at the specified rates depending on certain factors, such as whether the sale is undertaken on or off the stock exchanges, the quantum of gains and any available treaty exemption. Accordingly, you may be subject to payment of long term capital gains tax in India, in addition to payment of Securities Transaction Tax ("**STT**"), on the sale of any Equity Shares held for more than 12 months. STT will be levied on and collected by a domestic stock exchange on which the Equity Shares are sold. Further, any gain realised on the sale of listed equity shares held for a period of 12 months or less will be subject to short term capital gains tax in India. Capital gains arising from the sale of the Equity Shares will be exempt from taxation in India in cases where the exemption from taxation in India is provided under a treaty between India and the country of which the seller is resident. Generally, Indian tax treaties do not limit India's ability to impose tax on capital gains. As a result, residents of other countries may be liable for tax in India as well as in their own jurisdiction on a gain upon the sale of the Equity Shares. Additionally, the Finance Act, 2020 ("**Finance Act**") does not require dividend distribution tax ("**DDT**") to be payable in respect of dividends declared, distributed or paid by a domestic company after March 31, 2020, and accordingly, such dividends would not be exempt in the hands of the shareholders, both resident as well as non-resident.

6. Rights of shareholders under Indian laws may be more limited than under the laws of other jurisdictions.

Indian legal principles related to corporate procedures, directors' fiduciary duties and liabilities, and shareholders' rights may differ from those that would apply to a company in another jurisdiction. Shareholders' rights including in relation to class actions, under Indian law may not be as extensive as shareholders' rights under the laws of other countries or jurisdictions. Investors may have more difficulty in asserting their rights as shareholder in an Indian company than as shareholder of a corporation in another jurisdiction.

7. The Equity Shares have never been publicly traded, and, after the Issue, the Equity Shares may experience price and volume fluctuations, and an active trading market for the Equity Shares may not develop. Further, the price of the Equity Shares may be volatile, and you may be unable to resell the Equity Shares at or above the Issue Price, or at all.

Prior to the Issue, there has been no public market for the Equity Shares, and an active trading market on the BSE may not develop or be sustained after the Issue. Listing and quotation does not guarantee that a market for the Equity Shares will develop, or if developed, the liquidity of such market for the Equity Shares. The Issue Price of the Equity Shares is proposed to be determined through a book-building process and may not be indicative of the market price of the Equity Shares at the time of commencement of trading of the Equity Shares or at any time thereafter. The market price of the Equity Shares may be subject to significant fluctuations in response to, among other factors, variations in our operating results of our Company, market conditions specific to the industry we operate in, developments relating to India, volatility in securities markets in jurisdictions other than India, variations in the growth rate of financial indicators, variations in revenue or earnings estimates by research publications, and changes in economic, legal and other regulatory factors.

8. Fluctuation in the exchange rate between the Indian Rupee and foreign currencies may have an adverse effect on the value of our Equity Shares, independent of our operating results.

On listing, our Equity Shares will be quoted in Indian Rupees on the BSE. Any dividends in respect of our Equity Shares will also be paid in Indian Rupees and subsequently converted into the relevant foreign currency for repatriation, if required. Any adverse movement in currency exchange rates during the time that it takes to undertake such conversion may reduce the net dividend to foreign investors. In addition, any adverse movement in currency exchange rates during a delay in repatriating outside India the proceeds from a sale of Equity Shares, for example, because of a delay in regulatory approvals that may be required for the sale of Equity Shares may reduce the proceeds received by equity shareholders. For example, the exchange rate between the Rupee and the U.S. dollar has fluctuated substantially in recent years and may continue to fluctuate substantially in the future, which may have an adverse effect on the trading price of our Equity Shares and returns on our Equity Shares, independent of our operating results.

9. The Issue Price of the Equity Shares may not be indicative of the market price of the Equity Shares after the Issue.

The Issue Price of the Equity Shares determined by our Company in consultation with the Lead Manager is based on numerous factors, as described under "*Basis for Issue Price*" on page 65 and may not be indicative of the market price for the Equity Shares after the Issue. The market price of the Equity Shares could be subject to

significant fluctuations after the Issue, and may decline below the Issue Price. We cannot assure you that the investor will be able to resell their Equity Shares at or above the Issue Price.

10. Any future issuance of Equity Shares, or convertible securities or other equity linked securities by us may dilute your shareholding and any sale of Equity Shares by our Promoter or members of our Promoter Group may adversely affect the trading price of the Equity Shares.

Any future issuance of the Equity Shares, convertible securities or securities linked to the Equity Shares by us, may dilute your shareholding in our Company, adversely affect the trading price of the Equity Shares and our ability to raise capital through an issue of our securities. In addition, any perception by investors that such issuances or sales might occur could also affect the trading price of the Equity Shares. We cannot assure you that we will not issue additional Equity Shares. The disposal of Equity Shares by our Promoter and Promoter Group, or the perception that such sales may occur may significantly affect the trading price of the Equity Shares. Except as disclosed in "*Capital Structure*" on page 45, we cannot assure you that our Promoter and Promoter Group will not dispose of, pledge or encumber their Equity Shares in the future.

11. Holders of Equity Shares may be restricted in their ability to exercise pre-emptive rights under Indian law and thereby suffer future dilution of their ownership position.

Under the Companies Act, a company incorporated in India must offer its equity shareholders pre-emptive rights to subscribe and pay for a proportionate number of equity shares to maintain their existing ownership percentages prior to issuance of any new equity shares, unless the pre-emptive rights have been waived by the adoption of a special resolution by holders of three-fourths of the equity shares voting rights on such resolution. However, if the law of the jurisdiction that you are in does not permit the exercise of such pre-emptive rights without our filing an offering document or registration statement with the applicable authority in such jurisdiction, you will be unable to exercise such pre-emptive rights, unless we make such a filing. To the extent that you are unable to exercise pre-emptive rights granted in respect of our Equity Shares, your proportional interests in our Company may be reduced.

12. QIBs and Non-Institutional Investors are not permitted to withdraw or lower their Applications (in terms of quantity of Equity Shares or the Application Amount) at any stage after submitting a Bid.

Pursuant to the SEBI ICDR Regulations, QIBs and Non-Institutional Investors are required to pay the Application Amount on submission of the Application and are not permitted to withdraw or lower their Applications (in terms of quantity of Equity Shares or the Application Amount) at any stage after submitting a Bid. Retail Individual Investors can revise their Applications during the Issue Period and withdraw their Applications until Issue Closing Date. While our Company is required to complete all necessary formalities for listing and commencement of trading of the Equity Shares on all BSE where such Equity Shares are proposed to be listed including Allotment pursuant to the Issue within six Working Days from the Issue Closing Date, events affecting the Applicants' decision to invest in the Equity Shares, including material adverse changes in international or national monetary policy, financial, political or economic conditions, our business, results of operation or financial condition may arise between the date of submission of the Application and Allotment. Our Company may complete the Allotment of the Equity Shares even if such events occur, and such events limit the Applicants' ability to sell the Equity Shares Allotted pursuant to the Issue or cause the trading price of the Equity Shares to decline on listing.

SECTION IV – INTRODUCTION

THE ISSUE

The following table summarizes details of the Issue:

Equity Shares Issued[(1)]: Present Issue of Equity Shares by our Company[(2)]:	7,50,000 Equity Shares of face value of ₹ 10/- each fully paid for cash at a price of ₹ 69 per Equity Share aggregating ₹ 517.50 lakhs
Of which:	
Issue Reserved for the Market Maker	38,000 Equity Shares of face value of ₹10/- each fully-paid up for cash at a price of ₹ 69 per Equity Share aggregating ₹ 26.22 lakhs.
Net Issue to Public	7,12,000 Equity Shares of face value of ₹ 10/- each fully paid for cash at a price of ₹ 69 per Equity Share aggregating ₹ 491.28 lakhs.
	Of which [(3)]:
	3,56,000 Equity Shares of ₹ 10/- each fully paid-up for cash at a price of ₹ 69 per Equity Share will be available for allocation for Investors of up to ₹ 2.00 lakhs
	3,56,000 Equity Shares of ₹ 10/- each fully paid-up for cash at a price of ₹ 69 per Equity Share will be available for allocation for Investors of above ₹ 2.00 lakhs
Equity shares outstanding prior to the Issue	10,78,400 Equity Shares of face value of ₹ 10/- each fully paid-up
Equity shares outstanding after the Issue	18,28,400 Equity Shares of face value of ₹ 10/- each fully paid-up
Use of Net Proceeds	Please refer to the chapter titled "*Objects of the Issue*" beginning on page 60 of this Prospectus.

Notes:

(1) This Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time. For further details, please see the section titled "Issue Structure" beginning on page 207 of this Prospectus.

(2) The Issue has been authorized by a resolution of our Board dated April 13, 2021 and by a special resolution of our Shareholders dated April 14, 2021.

(3) Since present issue is a fixed price issue, the allocation in the net offer to the public category in terms of Regulation 253 of the SEBI ICDR Regulations shall be made as follows:

a) Minimum fifty percent to Retail Individual Investors; and
b) Remaining to
  (i) individual applicants other than Retail Individual Investors; and
  (ii) Other investors including corporate bodies or institutions, irrespective of the number of specified securities applied for;
c) The unsubscribed portion in either of the categories specified in (a) or (b) above may be allocated to the applicants in the other category.

If the Retail individual investor category is entitled to more than fifty per cent. of the issue size on a proportionate basis, the retail individual investors shall be allocated that higher percentage.

For details, including in relation to grounds for rejection of Applications, refer to "*Issue Structure*" and "*Issue Procedure*" beginning on 207 and 209, respectively. For details of the terms of the Issue, see "*Terms of the Issue*" beginning on page 201.

GENERAL INFORMATION

Our Company was incorporated as 'Getalong Enterrprise Private Limited' under the provisions of the Companies Act, 2013 pursuant to a certificate of incorporation dated July 29, 2020 issued by the Registrar of Companies, Mumbai. Thereafter pursuant to a fresh certificate of incorporation dated August 18, 2020 issued by the Registrar of Companies, Mumbai the name of our Company was changed to 'Getalong Enterprise Private Limited' Thereafter, pursuant to the conversion of our Company to a public limited company, the name of our Company was changed to 'Getalong Enterprise Limited' pursuant to special resolution passed by the Shareholders at its Extra Ordinary General Meeting held on February 28, 2021 and a fresh certificate of incorporation dated April 12, 2021 was issued to our Company by the Registrar of Companies, Mumbai. The Company's Corporate Identity Number is U17299MH2020PLC342847.

For further details on the changes in the name and registered office of our Company, see "*History and Certain Corporate Matters*" on page 96.

Registered Office	**Address:** Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075 Maharashtra, India **Tel No:** +91-85913 43631 **Email:** info@getalongenterprise.com **Website:** www.getalongenterprise.com
Date of Incorporation	July 29, 2020
Company Registration No.	342847
Company Identification No.	U17299MH2020PLC342847
Address of Registrar of Companies	**Address:** Everest, 100, Marine Drive, Mumbai – 400002 **Tel No.:** +91 22812627/22020295/22846954 **Fax No.:** +91 22811977 **Email id**: roc.mumbai@mca.gov.in
Designated Stock Exchange	BSE Limited **Address:** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 **Tel No:** +91 – 22 – 2272 1233/4 **Website:** www.bseindia.com

BOARD OF DIRECTORS

The following table sets out the brief details of our Board as on the date of this Prospectus:

Name	Designation	DIN	Residential Address
Sweety Rahul Jain	Managing Director	07193077	204/502, Udyan Darshan, Ram Narayan Narkar Road, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India
Neeraj Ashok Chothani	ExecutiveDirector	06732169	28, Zaver Sadan, 2nd Floor, T.P.H, 5th Road, Laxminarayan Lane, Ghatkopar (West), Mumbai – 400 086, Maharashtra, India
Payal Vikram Jain	Non-Executive Non-Independent Director	07053882	Flat No. 502, Building No. 204, Udyan Darshan, R. N. Narkar Road, Opp Odeon Swimming Pool, Ghatkopar (East), Mumbai - 400 075
Nishit Madhukar Gandhi	Non-Executive Independent Director	07089750	1/1, Sadanwadi, L.B.S. Marg, Mumbai – 400 078, Maharashtra, India
Mansi Harsh Dave	Non-Executive Independent Director	07663806	Harsh House, E-1 Godavari Row House, Hirawadi Road, Shri Bramhani Park, VTC, Nashik – 422 003, Maharashtra, India
Yash Bharat Mandlesha	Non-Executive Independent Director	09084191	Flat No. 302, C-Wing, Sarvoday Anand Building, Bhopar Manpada Road, Opposite Shani Mandir, Dombivali (East), Kalyan, Thane – 421 204, Maharashtra, India

For further details of our Board of Directors, see "*Our Management – Board of Directors*" on page 101.

CHIEF FINANCIAL OFFICER

Sweety Rahul Jain
Office No. 402, B-Wing,
Damji Shamji Corporate Square, Laxmi Nagar,
Ghatkopar (East), Mumbai,
Maharashtra – 400 075, India;
Tel: +91-85913 43631
E-mail: info@getalongenterprise.com
Website: www.getalongenterprise.com

COMPANY SECRETARY AND COMPLIANCE OFFICER

Isha Deepak Zatakia
Office No. 402, B-Wing,
Damji Shamji Corporate Square, Laxmi Nagar,
Ghatkopar (East), Mumbai,
Maharashtra – 400 075, India;
Tel: +91-85913 43631
E-mail: info@getalongenterprise.com
Website: www.getalongenterprise.com

Note: Investors may contact our Company Secretary and Compliance Officer and/or the Registrar to the Issue and/ or the Lead Manager, in case of any pre-issue or post-issue related problems such as non-receipt of letters of Allotment, credit of allotted Equity Shares in the respective beneficiary account etc.

All grievances relating to the ASBA process including UPI may be addressed to the Registrar to the Issue, with a copy to the Designated Intermediary with whom the ASBA Form was submitted, giving full name of the sole or First Applicant, ASBA Form number, Applicant's DP ID, Client ID, PAN, number of Equity Shares applied for, date of submission of Application Form, address of Applicant, the name and address of the relevant Designated Intermediary, where the Application Form was submitted by the Applicant, ASBA Account number (for Applicants other than RIIs applying through the UPI mechanism) in which the amount equivalent to the Application Amount was blocked or UPI ID in case of RIIs applying through the UPI mechanism. Further, the Applicant shall enclose the Acknowledgment Slip from the Designated Intermediaries in addition to the documents or information mentioned hereinabove.

For all Issue related queries, and for redressal of complaints, applicant may also write to the Lead Manager. All complaints, queries or comments received by Stock Exchange shall be forwarded to the Lead Manager, who shall respond to the same.

LEAD MANAGER TO THE ISSUE

Shreni Shares Private Limited
Office No. 102, 1st Floor, Sea Lord CHS, Plot No. 1/B, 1/A,
Survey No. A-12, Ram Nagar, Borivali (West),
Mumbai- 400 092, Maharashtra, India
Telephone: +91-22-2808 8456
E-mail: shrenishares@gmail.com
Investors Grievance e-mail: info@shreni.in
Contact Person: Mr. Parth Shah
Website: www.shreni.in
SEBI Registration Number: INM000012759

REGISTRAR TO THE ISSUE

Link Intime India Private Limited
C-101, 1st Floor, 247 Park,
L. B. S. Marg, Vikhroli (West),
Mumbai - 400 083, Maharashtra, India

Telephone: +91-22-4918 6200
E-mail: getalong.ipo@linkintime.co.in
Investor grievance e-mail: getalong.ipo@linkintime.co.in
Website: www.linkintime.co.in
Contact Person: Shanti Gopalakrishnan
SEBI Registration No.: INR000004058

LEGAL ADVISOR TO THE ISSUE

Asha Agarwal & Associates
30/24/08, Varun Path, Mansorvar
Jaipur-302020, Rajasthan, India
Tel No.: +91- 9950933137
Email: ashaagarwalassociates@gmail.com
Contact Person: Ms. Nisha Agarwal

STATUTORY AUDITORS TO OUR COMPANY

M/s A Y & Company
Chartered Accountants
404, Fourth Floor, ARG Corporate Park
Ajmer Road, Gopal Bari, Jaipur – 302 006,
Rajasthan, India
Tel No.: +91 0141-4037257; +91-9649687300
Email: info@aycompany.co.in
Contact Person: Mrs. Yashika Gianchandani
Firm Registration No.: 020829C
Peer Review Registration No. – 013225

BANKER(S) TO OUR COMPANY

IndusInd Bank
Premises No. 1, Ground Floor, Sonawala Building, 57, Mumbai Samachar Marg,
Fort, Mumbai – 400 001, Maharashtra, India
Tel: +91-74982 81783
Email: dakshraj.shetty@indusind.com
Contact Person: Mr. Dakshraj Shetty
Website: www.indusind.com

BANKER(S) TO THE ISSUE AND SPONSOR BANK

ICICI Bank Limited
Capital Market Division, 1st Floor, 122, Mistry Bhavan
Dinshaw Vachha Road, Backbay Reclamation
Churchgate, Mumbai - 400 020
Contact Person: Mr. Sagar Welekar
Tel. No.: +91 – 22 – 6681 8911 / 23 / 24
Email: sagar.welekar@icicibank.com
Website: www.icicibank.com
SEBI Registration No.: INBI00000004

STATEMENT OF INTER-SE ALLOCATION OF RESPONSIBILITIES AMONG THE LEAD MANAGER

Since Shreni Shares Private Limited is the sole Lead Manager to this issue and all the responsibilities relating to co- ordination and other activities in relation to the Issue shall be performed by them, hence a statement of inter-se allocation of responsibilities is not required.

CHANGE IN STATUTORY AUDITORS IN LAST 3 YEARS

Except as mentioned below, there has been no change in our statutory auditors in the three years preceding the date of this Prospectus:

Name of statutory auditor	Date of change	Reason
M/s Urvesh Tanna & Company, Chartered Accountants Room No. 6, Terawala Building, RRT Road, Mulund (West), Mumbai – 400 080 **E-mail:** uhtanna@gmail.com **Firm registration number:** 143047W	January 30, 2021	Resignation as our statutory auditor since not peer reviewed.
M/s A Y & Company **Chartered Accountants** 404, Fourth Floor, ARG Corporate Park Ajmer Road, Gopal Bari, Jaipur – 302 006, Rajasthan, India **Tel No.:** +91 0141-4037257; +91-9649687300 **Email:** info@aycompany.co.in **Contact Person:** Mrs. Yashika Gianchandani **Firm Registration No.:** 020829C **Peer Review No.:** 013225	January 30, 2021	Appointment as our Statutory Auditor

DESIGNATED INTERMEDIARIES

Self-Certified Syndicate Banks

The list of SCSBs notified by SEBI for the ASBA process is available on the SEBI website at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes, or at such other website as may be prescribed by SEBI from time to time.

A list of the Designated SCSB Branches with which an Applicant (other than an RIB using the UPI Mechanism), not applying through a Registered Broker, may submit the Application Forms, is available at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34, and at such other websites as may be prescribed by SEBI from time to time.

Further, the branches of the SCSBs where the Designated Intermediaries could submit the ASBA Form(s) of Applicants (other than RIIs) is provided on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 which may be updated from time to time or at such other website as may be prescribed by SEBI from time to time.

Self-Certified Syndicate Banks eligible as Issuer Banks for UPI

The list of SCSBs through which Applications can be submitted by RIIs using the UPI Mechanism, including details such as the eligible Mobile Apps and UPI handle which can be used for such Applications, is available on the website of the SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40, which may be updated from time to time or at such other website as may be prescribed by SEBI from time to time.

Registered Brokers

The list of the Registered Brokers eligible to accept Application Forms from Applicants (Other than by RIIs), including details such as postal address, telephone number and e-mail address, is provided on the website of the BSE at http://www.bseindia.com/Markets/PublicIssues/brokercentres_new.aspx? as updated from time to time.

Registrar and Share Transfer Agents

The list of the RTAs eligible to accept Application Forms from Applicants (other than RIIs) at the Designated RTA Locations, including details such as address, telephone number and e-mail address, is provided on the

website of BSE at http://www.bseindia.com/Static/Markets/PublicIssues/RtaDp.aspx? as updated from time to time.

Collecting Depository Participants

The list of the CDPs eligible to accept Application Forms from Applicants (other than RIIs) at the Designated CDP Locations, including details such as name and contact details, is provided on the website of BSE at http://www.bseindia.com/Static/Markets/PublicIssues/RtaDp.aspx? as updated from time to time.

Credit Rating

As this is an Issue consisting only of Equity Shares, there is no requirement to obtain credit rating for the Issue.

Debenture Trustee

As this is an Issue consisting only of Equity Shares, the appointment of a debenture trustee is not required for the Issue.

Appraising Entity

No appraising entity has been appointed in relation to the Issue.

Monitoring Agency

As per Regulation 262(1) of the SEBI ICDR Regulations as amended, the requirement of Monitoring Agency is not mandatory if the Issue size is below ₹ 10000.00 Lakhs.

Pursuant to Regulation 32(3) of the SEBI Listing Regulations, our Company shall on a half yearly basis disclose to the Audit Committee the uses and application of the Net Proceeds. Until such time as any part of the Net Proceeds remains unutilized, our Company will disclose the utilization of the Net Proceeds under separate heads in our Company's balance sheet(s) clearly specifying the amount of and purpose for which Net Proceeds have been utilized so far, and details of amounts out of the Net Proceeds that have not been utilized so far, also indicating interim investments, if any, of such unutilized Net Proceeds. In the event that our Company is unable to utilize the entire amount that we have currently estimated for use out of the Net Proceeds in a fiscal, we will utilize such unutilized amount in the next fiscal.

Further, in accordance with Regulation 32(1)(a) of the SEBI Listing Regulations, our Company shall furnish to the Stock Exchanges on a half yearly basis, a statement indicating material deviations, if any, in the utilization of the Net Proceeds for the objects stated in the Prospectus.

Grading of the Issue

No credit agency registered with SEBI has been appointed for obtaining grading for the Issue.

Type of Issue

The present issue is considered to be 100% Fixed Price Issue.

Green Shoe Option

No green shoe option is contemplated under the Issue.

Trustees

As this is an Issue of Equity Shares, the appointment of trustees is not required.

Expert Opinion

Except as stated below, our Company has not obtained any expert opinions:

Our Company has received written consent from the Statutory Auditor & Peer Reviewed Auditor namely, M/s A Y & Company , Chartered Accountants, to include their name in respect of the reports on the Restated Standalone Financial Statements dated August 27, 2021, Restated Consolidated Financial Statements dated August 27, 2021 and the Statement of Special Tax Benefits dated April 14, 2021, issued by them and included in this Prospectus, as required under section 26(1)(a)(v) of the Companies Act, 2013 in this Prospectus and as "Expert" as defined under section 2(38) of the Companies Act, 2013 and such consent has not been withdrawn as on the date of this Prospectus.

However, the term "expert" shall not be construed to mean an "expert" as defined under the U.S. Securities Act.

Underwriting Agreement

The Company and the Lead Manager to the issue hereby confirm that the Issue is 100% Underwritten by Shreni Shares Private Limited in the capacity of Underwriter to the Issue. The Underwriting agreement is dated April 14, 2021.

Pursuant to the terms of the Underwriting Agreement, the obligations of the Underwriter are subject to certain conditions specified therein. The Details of the Underwriting commitments are as under

Name, address, telephone and e-mail of the Underwriter	Number of Equity Shares Underwritten	Amount Underwritten (in ₹ Lakhs)	% Issue
Name: Shreni Shares Private Limited **Address:** A-102, Sea Lord CHS, Above Axis Bank, Ram Nagar, Borivali West, Mumbai, Maharashtra - 400 092, India. **Tel No.**: - +91-22-2808 8456 **E-mail:** shrenishares@gmail.com **Contact Person:** Mr. Parth Shah	7,50,000	7,50,000 Equity Shares x Issue Price of ₹ 69 per Equity Share	100.00

In accordance with Regulation 260(2) of the SEBI ICDR Regulations, this Issue has been hundred percent underwritten and shall not restrict to the minimum subscription level. As per Regulation 260 of SEBI ICDR Regulations the Lead Manager has agreed to underwrite to a minimum extent of 15% Issue of the Issue (Including the Market Maker Reservation portion) out of its own account and the remaining shall be underwritten by Lead Manager.

In the opinion of our Board of Directors, the resources of the Underwriters are sufficient to enable them to discharge their respective underwriting obligations in full. The Underwriters are registered with the SEBI under Section 12(1) of the SEBI Act or registered as brokers with the Stock Exchange(s).

Details of Market Making arrangement for the Issue

In accordance with Regulation 261 of the SEBI ICDR Regulations, we have entered into an agreement with the Lead Manager and the Market Maker dated April 14, 2021. As per the Market Making Agreement, Shreni Shares Private Limited, registered with BSE Limited will act as the Market Maker and has agreed to receive or deliver of the specified securities in the market making process for a period of three years from the date of listing of our Equity Shares or for a period as may be notified by any amendment to SEBI ICDR Regulations.

Name: Shreni Shares Private Limited
Address: A-102, Sea Lord CHS, above Axis bank, Ram Nagar, Borivali (West), Mumbai - 400 092, Maharashtra
Tel: +91-22-2808 8456
Email: shrenishares@gmail.com
Website: www.shreni.in
Contact Person: Hitesh Punjani
SEBI Registration Number: INZ000268538

The Market Maker shall fulfil the applicable obligations and conditions as specified in the SEBI ICDR Regulations, as amended from time to time and the circulars issued by BSE Limited and SEBI in this matter from time to time.

Following is a summary of the key details pertaining to the Market Making arrangement:

1. The Market Maker (individually or jointly) shall be required to provide a 2-way quote for 75% of the time in a day. The same shall be monitored by the Stock Exchange. The spread (difference between the sell and the buy quote) shall not be more than 10% or as specified by the stock exchange from time to time and the same shall be updated in Prospectus. Further, the Market Maker(s) shall inform the Exchange in advance for each and every black out period when the quotes are not being offered by the Market Maker(s).

2. The prices quoted by Market Maker shall be in compliance with the Market Maker Spread Requirements and other particulars as specified or as per the requirements of BSE Limited and SEBI from time to time.

3. The minimum depth of the quote shall be ₹ 1,00,000/-. However, the investors with holdings of value less than ₹ 1,00,000/- shall be allowed to Issue their holding to the Market Maker (individually or jointly) in that scrip provided that he sells his entire holding in that scrip in one lot along with a declaration to the effect to the selling broker.

4. Based on the IPO price of ₹ 69 the minimum lot size is 2000 Equity Shares thus minimum depth of the quote shall be ₹ 1.38 lakhs until the same, would be revised by BSE Limited.

5. After a period of three (3) months from the market making period, the Market Maker would be exempted to provide quote if the Shares of Market Maker in our Company reaches to 25% of Issue Size (including the 7,12,000 Equity Shares out to be allotted under this Issue). Any Equity Shares allotted to Market Maker under this Issue over and above 25% Equity Shares would not be taken in to consideration of computing the threshold of 25% of Issue Size. As soon as the Shares of Market Maker in our Company reduce to 24% of Issue Size, the Market Maker will resume providing 2-way quotes.

6. There shall be no exemption / threshold on downside. However, in the event the Market Maker exhausts his inventory through market making process, BSE Limited may intimate the same to SEBI after due verification.

7. Execution of the order at the quoted price and quantity must be guaranteed by the Market Maker, for the quotes given by him.

8. There would not be more than five Market Makers for the Company's Equity Shares at any point of time and the Market Makers may compete with other Market Makers for better quotes to the investors.

9. On the first day of the listing, there will be pre-opening session (call auction) and there after the trading will happen as per the equity market hours. The circuits will apply from the first day of the listing on the discovered price during the pre-open call auction. The securities of the company will be placed in SPOS and would remain in Trade for Trade settlement for 10 days from the date of listing of Equity share on the Stock Exchange.

10. The shares of the company will be traded in continuous trading session from the time and day the company gets listed on SME Platform of BSE Limited and market maker will remain present as per the guidelines mentioned under BSE Limited and SEBI circulars.

11. The Inventory Management and Buying/Selling Quotations and its mechanism shall be as per the relevant circulars issued by SEBI and SME Platform of BSE Limited from time to time.

12. Execution of the order at the quoted price and quantity must be guaranteed by the Market Maker, for the quotes given by him.

13. The price band shall be 20% and the Market Maker Spread (difference between the sell and the buy quote) shall be within 10% or as intimated by Exchange from time to time.

14. Price Band and Spreads: SEBI Circular bearing reference no: CIR/MRD/DP/ 02/2012 dated January 20, 2012, has laid down that for Offer size up to ₹ 250 crores, the applicable price bands for the first day shall be:

    i. In case equilibrium price is discovered in the Call Auction, the price band in the normal trading session shall be 5% of the equilibrium price.
    ii. In case equilibrium price is not discovered in the Call Auction, the price band in the normal trading

session shall be 5% of the Offer price.

Additionally, the trading shall take place in TFT segment for first 10 days from commencement of trading. The following spread will be applicable on the Start-up Exchange Platform.

S. No.	Market Price Slab (In ₹)	Proposed spread (in % to sale price)
1	Upto 50	9
2	50 to 75	8
3	75 to 100	6
4	Above 100	5

15. There will be special circumstances under which the Market Maker may be allowed to withdraw temporarily / fully from the market – for instance due to system problems, any other problems. All controllable reasons require prior approval from the Exchange, while force-majeure will be applicable for non-controllable reasons. The decision of the Exchange for deciding controllable and non-controllable reasons would be final.

16. The Market Maker shall have the right to terminate said arrangement by giving one month notice or on mutually acceptable terms to the Lead Manager, who shall then be responsible to appoint a replacement Market Maker(s).

17. In case of termination of the above mentioned Market Making agreement prior to the completion of the compulsory Market Making period, it shall be the responsibility of the Lead Manager to arrange for another Market Maker(s) in replacement during the term of the notice period being served by the Market Maker but prior to the date of releasing the existing Market Maker from its duties in order to ensure compliance with the requirements of regulation 261 of the SEBI ICDR Regulations. Further the Company and the Lead Manager reserve the right to appoint other Market Maker either as a replacement of the current Market Maker or as an additional Market Maker subject to the total number of Designated Market Makers does not exceed 5 (five) or as specified by the relevant laws and regulations applicable at that particulars point of time. The Market Making Agreement is available for inspection at our Registered Office from 11.00 a.m. to 5.00 p.m. on working days.

18. BSE Limited will have all margins which are applicable on the BSE Main Board viz., Mark-to-Market, Value-At-Risk (VAR) Margin, Extreme Loss Margin, Special margins and Base Minimum Capital etc. BSE Limited can impose any other margins as deemed necessary from time-to-time.

19. BSE Limited will monitor the obligations on a real time basis and punitive action will be initiated for any exceptions and / or non-compliances. Penalties / fines may be imposed by the Exchange on the Market Maker, in case he is not able to provide the desired liquidity in a particular security as per the specified guidelines. These penalties / fines will be set by the Exchange from time to time. The Exchange will impose a penalty on the Market Maker in case he is not present in the market (offering two way quotes) for at least 75% of the time. The nature of the penalty will be monetary as well as suspension in market making activities / trading membership.

20. The Department of Surveillance and Supervision of the Exchange would decide and publish the penalties / fines / suspension for any type of misconduct / manipulation / other irregularities by the Market Maker from time to time.

21. Pursuant to SEBI Circular number CIR/MRD/DSA/31/2012 dated November 27, 2012, limits on the upper side for Market Makers during market making process has been made applicable, based on the issue size and as follows:

Issue size	Buy quote exemption threshold (including mandatory initial inventory of 5% of the Issue Size)	Re-Entry threshold for buy quote (including mandatory initial inventory of 5% of the Issue Size)
Up to ₹ 20 Crore	25%	24%
₹ 20 crore to ₹ 50 crore	20%	19%
₹ 50 to ₹ 80 crore	15%	14%
Above ₹ 80 crore	12%	11%

The Market Making arrangement, trading and other related aspects including all those specified above shall be

subject to the applicable provisions of law and / or norms issued by SEBI / BSE Limited from time to time.

All the above mentioned conditions and systems regarding the Market Making Arrangement are subject to change based on changes or additional regulations and guidelines from SEBI and Stock Exchange from time to time.

Filing

The Prospectus has not been filed with SEBI, nor SEBI will issue any observation on the Prospectus in terms of Regulation 246 of SEBI ICDR Regulations. However, pursuant to regulation 246(5) of SEBI ICDR Regulations, the copy of Prospectus shall also be furnished to the board in a soft copy. Pursuant to SEBI Circular Number SEBI/HO/CFD/DIL1/CIR/P/2018/011 dated January 19, 2018, a copy of the Prospectus will be filed online through SEBI Intermediary Portal at https://siportal.sebi.gov.in.

This Prospectus is being filed with BSE Limited, P.J. Towers, Dalal Street, Fort, Mumbai – 400 001, Maharashtra. India.

A copy of the Prospectus along with the documents required to be filed under Section 26 of the Companies Act, 2013 will be delivered to the Registrar of Companies, Maharashtra at Mumbai situated at 100, Everest, Marine Drive, Mumbai – 400 002 Maharashtra, India.

Withdrawal of the Issue

Our Company in consultation with the Lead Manager, reserve the right not to proceed with the Issue at any time after the Issue Opening Date but before the Board meeting for Allotment. In such an event our Company would issue a public notice in the newspapers, in which the pre-Issue advertisements were published, within two (2) days of the Issue Closing Date or such other time as may be prescribed by SEBI, providing reasons for not proceeding with the Issue.

The Lead Manager, through the Registrar to the Issue, shall notify the SCSBs and Sponsor Bank (in case of RII's using the UPI Mechanism), to unblock the bank accounts of the ASBA Applicants, within one (1) day of receipt of such notification. Our Company shall also promptly inform the Stock Exchange on which the Equity Shares were proposed to be listed.

Notwithstanding the foregoing, the Issue is also subject to obtaining the final listing and trading approvals from SME Platform of BSE Limited, which our Company shall apply for after Allotment. If our Company \ withdraws the Issue after the Issue Closing Date and thereafter determines that it will proceed with an IPO, our Company shall be required to file a fresh Prospectus.

CAPITAL STRUCTURE

The Equity Share capital of our Company as on the date of this Prospectus is set forth below:

(₹ in Lakhs except share data)

		Aggregate value at face value	Aggregate value at Issue Price
A	**AUTHORIZED SHARE CAPITAL**		
	20,00,000 Equity Shares of face value of ₹10 each	200.00	-
B	**ISSUED, SUBSCRIBED AND PAID-UP CAPITAL BEFORE THE ISSUE**		
	10,78,400 Equity Shares of face value ₹10 each	107.84	-
C	**PRESENT ISSUE IN TERMS OF THIS PROSPECTUS**		
	Issue of 7,50,000 Equity Shares face value ₹10 each [(1)]	75.00	517.50
	***Which comprises*:**		
	38,000 Equity Shares face value ₹10 each of ₹69 per Equity Share reserved for Market Maker Reservation Portion	3.80	26.22
	7,12,000 Equity Shares face value ₹10 each ₹69 per Equity Share reserved for Net Issue to public	71.20	491.28
	***of which*:**		
	3,56,000 Equity Shares face value ₹10 each to Retail Individual Investors	35.60	245.64
	3,56,000 Equity Shares face value ₹10 each to Applicants other than Retail Individual Investors	35.60	245.64
D	**ISSUED, SUBSCRIBED AND PAID-UP CAPITAL AFTER THE ISSUE**		
	18,28,400 Equity Shares of face value of ₹ 10 each	182.84	-
E	**SECURITIES PREMIUM ACCOUNT**		
	Before the Issue		74.88
	After the Issue		495.00

(1) *The Issue has been authorized by a resolution of our Board dated April 13, 2021 and by a special resolution of our Shareholders dated April 14, 2021.*

(2) *The allocation to all categories shall be made on a proportionate basis subject to valid Applications received at or above the Issue Price. Under subscription, if any, in any of the categories, would be allowed to be met with spill-over from any of the other categories or a combination of categories at the discretion of our Company in consultation with the Lead Manager and Designated Stock Exchange. Such inter-se spill over, if any, would be affected in accordance with applicable laws, rules, regulations and guidelines.*

CHANGES IN AUTHORIZED SHARE CAPITAL

The initial Authorized Share Capital of ₹ 1,00,000 (Rupees One Lakh only) divided into 10,000 (Ten Thousand) Equity Shares of ₹ 10 each was increased to ₹ 1,60,00,000 (Rupees One Crore and Sixty Lakhs only) divided into 16,00,000 (Sixteen Lakhs) Equity Shares of ₹ 10 each pursuant to Shareholders Resolution passed at the Extra Ordinary General Meeting held on January 06, 2021.

The Authorized Share Capital shares of ₹ 1,60,00,000 (Rupees One Crore and Sixty Lakhs only) divided into 16,00,000 (Sixteen Lakhs) Equity Shares of ₹ 10 each was increased to ₹ 2,00,00,000 (Rupees Two Crores only) divided into 20,00,000 (Twenty Lakh) Equity Shares of ₹ 10 each pursuant to Shareholders Resolution passed at the Extra Ordinary General Meeting held on August 14, 2012.

NOTES TO THE CAPITAL STRUCTURE

1. **Equity Share Capital History of our Company**

(a) The following table sets forth the history of the Equity Share capital of our Company:

Date of Allotment	Reason/Nature of Allotment	No. of Equity Shares Allotted	Face Value (₹)	Issue Price (₹)	Form of consideration	Cumulative No. of Equity Shares	Cumulative Paid Up Share Capital (₹)	Cumulative Share Premium (₹)
July 29, 2020	Initial subscription to the MoA(1)	10,000	10	10	Cash	10,000	1,00,000	-
January 18, 2021	Preferential allotment(2)	1,76,400	10	70	Cash	1,86,400	18,64,000	1,05,84,000
February 02, 2021	Preferential allotment(3)	81,600	10	70	Cash	2,68,000	26,80,000	1,54,80,000
February 06, 2021	Preferential allotment(4)	1,600	10	70	Cash	2,69,600	26,96,000	1,55,76,000
February 23, 2021	Bonus issue(5)	8,08,800	10	N.A.	Other than cash	10,78,400	1,07,84,000	74,88,000

(1) Allotment of 5,000 Equity Shares to Sweety Rahul Jain, 3,000 Equity Shares to Neeraj Ashok Chothani and 2,000 Equity Shares to Narendra Bharat Parekh

(2) Preferential allotment of 30,000 Equity Shares to Payal Vikram Jain jointly with Rahul Vikram Jain, 30,000 Equity Shares to Harsha Vikram Jain jointly with Rahul Vikram Jain, 20,000 Equity Shares to Sweety Rahul Jain, 80,000 Equity Shares to Westpac Investments Private Limited, 10,000 Equity Shares to Narendra Bharat Parekh, 1,600 Equity Shares to Santosh Shivaji Pawar, 1,600 Equity Shares to Satrughan Kari Pandit, 1,600 Equity Shares to Ravindra Jaysing Patil and 1,600 Equity Shares to Jagdish Mithalal Kothari

(3) Preferential allotment of 10,000 Equity Shares to Neeraj Ashok Chothani, 48,000 Equity Shares to Westpac Investments Private Limited, 3,200 Equity Shares to Premila Rajesh Soni jointly with Rajesh Haridas Soni, 1,600 Equity Shares to Neelakshi Arvind Ramteke, 2,400 Equity Shares to Maya Suresh Kamble, 1,600 Equity Shares to Rahul Prakash Jain, 1,600 Equity Shares to Manoranjan Shyamsunder Bera, 1,600 Equity Shares to Vinod Mohanraj Jain jointly with Shilpa V. Jain, 3,200 Equity Shares to Mohamed Asif Haji Ahmed Qureshi, 3,200 Equity Shares to Mohamed Shoeb Haji Ahmed Qureshi, 3,600 Equity Shares to Ali Ahmed Qureshi, 800 Equity Shares to Neekunj Jayantilal Kanabar jointly with Jayantilal Bhagwanji Kanabar and 800 Equity Shares to Hiten Mahendra Vithlani

(4) Preferential allotment of 1,600 Equity Shares to Jitendra V Bhatt

(5) Allotment of 75,000 Equity Shares to Sweety Rahul Jain, 39,000 Equity Shares to Neeraj Ashok Chothani, 36,000 Equity Shares to Narendra Bharat Parekh, 90,000 Equity Shares to Payal Vikram Jain jointly with Rahul Vikram Jain, 90,000 Equity Shares to Harsha Vikram Jain jointly with Rahul Vikram Jain, 3,84,000 Equity Shares to Westpac Investments Private Limited, 4,800 Equity Shares to Jagdish Mithalal Kothari, 4,800 Equity Shares to Santosh Shivaji Pawar, 4,800 Equity Shares to Satrughan Kari Pandit, 4,800 Equity Shares to Ravindra Jaysing Patil, 9,600 Equity Shares to Premila Rajesh Soni jointly with Rajesh Haridas Soni, 4,800 Equity Shares to Neelakshi Arvind Ramteke, 7,200 Equity Shares to Maya Suresh Kamble, 4,800 Equity Shares to Rahul Prakash Jain, 4,800 Equity Shares to Manoranjan Shyamsunder Bera, 4,800 Equity Shares to Vinod Mohanraj Jain jointly with Shilpa V. Jain, 9,600 Equity Shares to Mohamed Asif Haji Ahmed Qureshi, 9,600 Equity Shares to Mohamed Shoeb Haji Ahmed Qureshi, 10,800 Equity Shares to Ali Ahmed Qureshi, 2,400 Equity Shares to Neekunj Jayantilal Kanabar jointly with Jayantilal Bhagwanji Kanabar, 2,400 Equity Shares to Hiten Mahendra Vithlani and 4,800 Equity Shares to Jitendra V Bhatt pursuant to a bonus issue, in the ratio of 3 Equity Shares for every 1 Equity Shares held by the shareholders of the Company.

(b) ***Equity Shares issued for consideration other than cash or out of revaluation reserves***

Our Company has not issued any Equity Shares out of its revaluation reserves. Except as set forth below, our Company has not issued any Equity Shares for consideration other than cash:

Date of Allotment	Reason/Nature of Allotment	Issue price per Equity Share (₹)	No. of Equity Shares Allotted	Face Value (₹)	Benefits accrued to our Company
February 23, 2021	Bonus issue(1)	N.A.	8,08,800	10	Expansion of capital base of the Company

(1) Allotment of 75,000 Equity Shares to Sweety Rahul Jain, 39,000 Equity Shares to Neeraj Ashok Chothani, 36,000 Equity Shares to Narendra Bharat Parekh, 90,000 Equity Shares to Payal Vikram Jain jointly with Rahul Vikram Jain, 90,000 Equity Shares to Harsha Vikram Jain jointly with Rahul Vikram Jain, 3,84,000 Equity Shares to Westpac Investments Private Limited, 4,800 Equity Shares to Jagdish Mithalal Kothari, 4,800 Equity Shares to Santosh Shivaji Pawar, 4,800 Equity Shares to Satrughan Kari Pandit, 4,800 Equity Shares to Ravindra Jaysing Patil, 9,600 Equity Shares to Premila Rajesh Soni jointly with Rajesh Haridas Soni, 4,800 Equity Shares to Neelakshi Arvind Ramteke, 7,200 Equity Shares to Maya Suresh Kamble, 4,800 Equity Shares to Rahul Prakash Jain, 4,800 Equity Shares to Manoranjan Shyamsunder Bera, 4,800 Equity Shares to Vinod Mohanraj Jain jointly with Shilpa V. Jain, 9,600 Equity Shares to Mohamed Asif Haji Ahmed Qureshi, 9,600 Equity Shares to Mohamed Shoeb Haji Ahmed Qureshi, 10,800 Equity Shares to Ali Ahmed

Qureshi, 2,400 Equity Shares to Neekunj Jayantilal Kanabar jointly with Jayantilal Bhagwanji Kanabar, 2,400 Equity Shares to Hiten Mahendra Vithlani and 4,800 Equity Shares to Jitendra V Bhatt pursuant to a bonus issue, in the ratio of 3 Equity Shares for every 1 Equity Shares held by the shareholders of the Company.

(c) ***Equity Shares allotted in terms of any schemes of arrangement***

Our Company has not allotted any Equity Shares in terms of any scheme approved under Section 391-394 of the Companies Act, 1956 or Section 230-234 of the Companies Act, 2013.

(d) ***Equity Shares allotted at a price lower than the Issue Price in the last year***

Our Company has not issued any Equity Shares at a price which is lower than the Issue Price, during a period of one year preceding the date of this Prospectus except the Bonus issue made on February 23, 2021. For Further details of the Bonus issue, please see "*Notes to the Capital Structure – 1. Equity Share Capital History of our Company"* on page 45.

2. Shareholding Pattern of our Company

The table below presents the shareholding pattern of our Company as on the date of this Prospectus:

Category (I)	Category of Shareholder (II)	Number of Shareholders (III)	Number of fully paid up Equity Shares held (IV)	Number of Partly paid-up Equity Shares held (V)	Number of shares underlying Depository Receipts (VI)	Total number of Equity Shares held (VII) =(IV)+(V)+(VI)	Shareholding as a % of total number of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (IX)				Number of Equity Shares Underlying Outstanding convertible securities (including Warrants) (X)	Shareholding as a % assuming full conversion of convertible securities (as a percentage of diluted Equity Share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in Equity Shares (XII)		Number of Equity Shares pledged or otherwise encumbered (XIII)		Number of Equity Shares held in dematerialized form (XIV)
								Number of voting rights			Total as a % of (A+B+C)			Number (a)	As a % of total Equity Shares held (b)	Number (a)	As a % of total Equity Shares held (b)	
								Class e.g.: Equity Shares	Class e.g.: Others	Total								
(A)	Promoter and Promoter Group	5	8,58,400	0	0	8,58,400	79.60	8,58,400	0	8,58,400	79.60	0	0	0	0	0	0	8,58,400
(B)	Public	17	2,20,000	0	0	2,20,000	20.40	2,20,000	0	2,20,000	20.40	0	0	0	0	0	0	2,20,000
(C)	Non Promoter-Non Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C)(1)	Shares underlying DRs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C)(2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total (A)+(B)+(C)	**22**	**10,78,400**	**0**	**0**	**10,78,400**	**100.00**	**10,78,400**	**0**	**10,78,400**	**100.00**	**0**	**0**	**0**	**0**	**0**	**0**	**10,78,400**

3. **Major shareholders**

The list of our major Shareholders and the number of Equity Shares held by them is provided below:

a) The details of our Shareholders holding 1% or more of the paid-up Equity Share capital of our Company as on the date of filing this Prospectus is set forth below:

S. No.	Name of the Shareholder	Number of Equity Shares Held	% of the Equity Share capital
1.	Westpac Investments Private Limited	5,12,000	47.48
2.	Payal Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
3.	Harsha Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
4.	Sweety Rahul Jain	1,00,000	9.27
5.	Neeraj Ashok Chothani	52,000	4.82
6.	Narendra Bharat Parekh	48,000	4.45
7.	Ali Ahmed Qureshi	14,400	1.34
8.	Premila Rajesh Soni jointly with Rajesh Haridas Soni	12,800	1.19
9.	Mohamed Asif Haji Ahmed Qureshi	12,800	1.19
10.	Mohamed Shoeb Haji Ahmed Qureshi	12,800	1.19
	Total	**10,04,800**	**93.18**

b) The details of our Shareholders who held 1% or more of the paid-up Equity Share capital of our Company ten days prior to the date of this Prospectus is set forth below:

S. No.	Name of the Shareholder	Number of Equity Shares Held	% of the share capital
1.	Westpac Investments Private Limited	5,12,000	47.48
2.	Payal Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
3.	Harsha Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13
4.	Sweety Rahul Jain	1,00,000	9.27
5.	Neeraj Ashok Chothani	52,000	4.82
6.	Narendra Bharat Parekh	48,000	4.45
7.	Ali Ahmed Qureshi	14,400	1.34
8.	Premila Rajesh Soni jointly with Rajesh Haridas Soni	12,800	1.19
9.	Mohamed Asif Haji Ahmed Qureshi	12,800	1.19
10.	Mohamed Shoeb Haji Ahmed Qureshi	12,800	1.19
	Total	**10,04,800**	**93.18**

c) The details of our Shareholders who held 1% or more of the paid-up Equity Share capital of our Company at the last Working Day one year prior to the date of this Prospectus is set forth below:

S. No.	Name of the Shareholder	Number of Equity Shares Held	% of the share capital
1.	Sweety Rahul Jain	5,000	50.00
2.	Neeraj Ashok Chothani	3,000	30.00
3.	Narendra Bharat Parekh	2,000	20.00
	Total	**10,000**	**100.00**

d) The details of our Shareholders who held 1% or more of the paid-up Equity Share capital of our Company two years prior to the date of this Prospectus is set forth below:

Our Company was incorporated less than two years prior to the date of this Prospectus.

4. Except for the allotment of Equity Shares pursuant to the Issue there will be no further issue of Equity Shares whether by way of a split or consolidation of the denomination of Equity Shares, or by way of further issue of Equity Shares (including issue of securities convertible into or exchangeable, directly or indirectly, for Equity Shares), whether on a preferential basis, or by way of issue of bonus Equity Shares, or through a rights issue or further public issue of Equity Shares, or otherwise, until the Equity Shares have been listed on the BSE or the application moneys are unblocked in the ASBA Accounts on account of non-listing, under-

subscription etc., as the case may be. Further, our Company presently does not intend or propose to alter its capital structure in such manner until a period of six months from the Issue Opening Date.

5. As on the date of this Prospectus, our Company had a total of 22 Shareholders.

6. **Details of Shareholding of our Promoters and members of the Promoter Group in the Company**

(i) ***Equity Shareholding of our Promoters and Promoter Group***

Name of the Shareholder	Pre-Issue		Post-Issue	
	No. of Equity Shares	% of Pre-Issue Capital	No. of Equity Shares	% of Post-Issue Capital
1. Promoters				
Sweety Rahul Jain	1,00,000	9.27	1,00,000	5.47
Westpac Investments Private Limited	5,12,000	47.48	5,12,000	28.00
2. Promoter Group *(as per defined by Reg. 2(1)(pp) of SEBI ICDR Regulations)*				
Payal Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13	1,20,000	6.56
Harsha Vikram Jain jointly with Rahul Vikram Jain	1,20,000	11.13	1,20,000	6.56
Jagdish Mithalal Kothari	6,400	0.59	6,400	0.35
Total Promoter & Promoter Group Holding	**8,58,400**	**79.60**	**8,58,400**	**46.95**
Total Paid up Capital	**10,78,400**	**100.00**	**18,28,400**	**100.00**

All Equity Shares held by the Promoters and members of our Promoter Group have been dematerialised as on date of this Prospectus.

(ii) ***Build-up of the Promoters' shareholding in our Company***

The build-up of the Equity Shareholding of our Promoters since the incorporation of our Company is set forth in the table below:

Date of Allotment	Nature of transaction	Nature of Consideration	No. of Equity Shares	Face value (₹)	Issue Price (₹)	Cumulative No. of shares	% of pre-Issue equity share capital	% of post-Issue equity share capital*
Sweety Rahul Jain								
July 29, 2020	Initial subscription to the Memorandum of Association	Cash	5,000	10	10.00	5,000	0.46	0.27
January 18, 2021	Preferential allotment	Cash	20,000	10	70.00	25,000	1.85	1.09
February 23, 2021	Bonus issue	Other than cash	75,000	10	-	1,00,000	6.95	4.10
Westpac Investments Private Limited								
January 18, 2021	Preferential allotment	Cash	80,000	10	70.00	80,000	7.42	4.38
February 2, 2021	Preferential allotment	Cash	48,000	10	70.00	1,28,000	4.45	2.63
February 23, 2021	Bonus issue	Other than cash	3,84,000	10	-	5,12,000	35.61	21.00

All the Equity Shares held by our Promoters were fully paid-up on the respective dates of allotment or acquisition, as applicable, of such Equity Shares.

(iii) None of the Equity Shares held by our Promoters are pledged.

(iv) None of the members of the Promoter, Promoter Group, Directors and their immediate relatives have purchased or sold any Equity shares of our Company within the last six months from the date of this Prospectus.

(v) There have been no financing arrangements whereby our Promoters, members of the Promoter Group, our Directors and their relatives have financed the purchase by any other person of securities of our Company during a period of six months immediately preceding the date of this Prospectus**.**

7. **Details of lock-in of Equity Shares**

a) ***Details of Promoter's contribution locked in for three years***

Pursuant to Regulations 236 and 238 of the SEBI ICDR Regulations, an aggregate of 20% of the fully diluted post-Issue Equity Share capital of our Company held by the Promoters shall be locked in for a period of three years as minimum promoters' contribution from the date of Allotment ("**Promoters' Contribution**"), and the Promoters' shareholding in excess of 20% of the fully diluted post-Issue Equity Share capital shall be locked in for a period of one year from the date of Allotment.

Details of the Equity Shares to be locked-in for three years from the date of Allotment as Promoters' Contribution are set forth in the table below:

Name of the Promoter	Number of shares locked-in	As a % of Post Issue Share Capital
Sweety Rahul Jain	1,00,000	5.47
Westpac Investments Private Limited	2,68,000	14.66
Total	**3,68,000**	**20.13**

For details on the date of Allotment of the above Equity Shares, the nature of Allotment, face value and the price at which they were acquired, please refer Note no.6 under "Notes to Capital Structure" on page 45 of this Prospectus.

Our Promoters have given consent, pursuant to their letters dated August 26, 2021, to include such number of Equity Shares held by them as may constitute 20% of the fully diluted post-Issue Equity Share capital of our Company as Promoters' Contribution. Our Promoters have agreed not to dispose, sell, transfer, charge, pledge or otherwise encumber, in any manner, the Promoters' Contribution from the date of filing this Prospectus, until the expiry of the lock-in period specified above, or for such other time as required under SEBI ICDR Regulations, except as may be permitted, in accordance with the SEBI ICDR Regulations.

Our Company undertakes that the Equity Shares that are being locked-in are not and will not be ineligible for computation of Promoters' Contribution in terms of Regulation 237 of the SEBI ICDR Regulations. In this connection, we confirm the following:

(i) The Equity Shares offered for Promoters' Contribution do not include Equity Shares acquired in the three immediately preceding years (a) for consideration other than cash involving revaluation of assets or capitalization of intangible assets; or (b) resulting from a bonus issue of Equity Shares out of revaluation reserves or unrealized profits of our Company or from a bonus issuance of equity shares against Equity Shares, which are otherwise ineligible for computation of Promoters' Contribution

(ii) The Promoters' Contribution does not include any Equity Shares acquired during the immediately preceding one year at a price lower than the price at which the Equity Shares are being offered to the public in the Issue

(iii) Our Company has not been formed by the conversion of a partnership firm or a limited liability partnership firm into a company in the preceding one year and hence, no Equity Shares have been issued in the one year immediately preceding the date of this Prospectus pursuant to conversion from a partnership firm or a limited liability partnership firm; and

(iv) The Equity Shares forming part of the Promoter's Contribution are not subject to any pledge.

b) ***Details of Equity Shares locked-in for one year***

In addition to the 20% of the fully diluted post-Issue shareholding of our Company held by the Promoters and locked in for three years as specified above, the entire pre-Issue Equity Share capital of our Company will be locked-in for a period of one year from the date of Allotment, in accordance with Regulations 238(b) and 239 of the SEBI ICDR Regulations.

c) ***Other requirements in respect of lock-in***

(i) As required under Regulation 241 of the SEBI ICDR Regulations, our Company shall ensure that the details of the Equity Shares locked-in are recorded by the relevant Depository.

(ii) Pursuant to Regulation 242 of the SEBI ICDR Regulations, Equity Shares held by our Promoters and locked-in, as mentioned above, may be pledged as collateral security for a loan with a scheduled commercial bank, a public financial institution, Systemically Important Non-Banking Financial Company or a deposit accepting housing finance company, subject to the following:

(a) With respect to the Equity Shares locked-in for one year from the date of Allotment, such pledge of the Equity Shares must be one of the terms of the sanction of the loan.

(b) With respect to the Equity Shares locked-in as Minimum Promoter's Contribution for three years from the date of Allotment, the loan must have been granted to our Company for the purpose of financing one or more of the objects of the Issue, which is not applicable in the context of this Issue.

However, the relevant lock-in period shall continue post the invocation of the pledge referenced above, and the relevant transferee shall not be eligible to transfer to the Equity Shares till the relevant lock-in period has expired in terms of the SEBI ICDR Regulations.

(iii) In terms of Regulation 243 of the SEBI ICDR Regulations, Equity Shares held by our Promoters and locked-in, may be transferred to any member of our Promoter Group or a new promoter, subject to continuation of lock-in applicable with the transferee for the remaining period and compliance with provisions of the Takeover Regulations.

(iv) Further, in terms of Regulation 243 of the SEBI ICDR Regulations, Equity Shares held by persons other than our Promoters prior to the Issue and locked-in for a period of one year, may be transferred to any other person holding Equity Shares which are locked in along with the Equity Shares proposed to be transferred, subject to the continuation of the lock in with the transferee and compliance with the provisions of the Takeover Regulations.

8. Our Company, the Promoters, the Directors and the Lead Manager have not entered into buyback arrangements and / or any other similar arrangements for the purchase of Equity Shares being offered through the Issue.

9. All Equity Shares issued or transferred pursuant to the Issue shall be fully paid-up at the time of Allotment and there are no partly paid-up Equity Shares as on the date of this Prospectus.

10. As on the date of this Prospectus, the Lead Manager and their respective associates (determined as per the definition of 'associate company' under the Companies Act, 2013 and as per definition of the term 'associate' under the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992) do not hold any Equity Shares of our Company. The Lead Manager and their affiliates may engage in the transactions with and perform services for our Company in the ordinary course of business or may in the future engage in investment banking transactions with our Company for which they may in the future receive customary compensation.

11. As on date of this Prospectus, there are no outstanding ESOP's, warrants, options or rights to convert debentures, loans or other instruments convertible into the Equity Shares, nor has the company ever allotted any equity shares pursuant to conversion of ESOP's till date.

12. Except for Sweety Rahul Jain, Neeraj Ashok Chothani and Payal Vikram Jain, none of the Directors or Key Managerial Personnel of our Company hold any Equity Shares in our Company. For details, see "*Our Management – Shareholding of Directors in our Company*" on page 101.

13. No person connected with the Issue, including, but not limited to, our Company, our Promoters, the members of our Promoter Group or our Directors, shall offer any incentive, whether direct or indirect, in any manner, whether in cash or kind or services or otherwise to any Applicant for making an Application, except for fees or commission for services rendered in relation to the Issue.

14. None of our Promoters or members of our Promoter Group will participate in the Issue.

15. There are no outstanding warrants, options or rights to convert debentures, loans or other convertible instruments into Equity Shares as on the date of this Prospectus.

16. All transactions in Equity Shares by our Promoters and members of our Promoter group between the date of filing of this Prospectus and the date of closing of the Issue shall be reported to the BSE within 24 hours of such transactions.

17. The Promoters and members of our Promoter Group will not receive any proceeds from the Issue.

18. At any given time, there shall be only one denomination of the Equity Shares of our Company, unless otherwise permitted by law.

19. Our Company shall comply with such disclosure and accounting norms as may be specified by SEBI from time to time.

20. Under subscription, if any, in any of the categories, would be allowed to be met with spill-over from any of the other categories or a combination of categories at the discretion of our Company in consultation with the Lead Manager and Designated Stock Exchange. Such inter-se spill over, if any, would be effected in accordance with applicable laws, rules, regulations and guidelines

21. Investors may note that in case of over-subscription, allotment will be on proportionate basis as detailed under "Basis of Allotment" in the chapter titled "*Issue Procedure*" beginning on page 209 of this Prospectus. In case of over-subscription in all categories the allocation in the Issue shall be as per the requirements of Regulation 253 (2) of SEBI (ICDR) Regulations, as amended from time to time.

22. An over-subscription to the extent of 10% of the Net Issue can be retained for the purpose of rounding off to the nearest integer during finalizing the allotment, subject to minimum allotment, which is the minimum application size in this Issue. Consequently, the actual allotment may go up by a maximum of 10% of the Net Issue, as a result of which, the post Issue paid up capital after the Issue would also increase by the excess amount of allotment so made. In such an event, the Equity Shares held by the Promoter and subject to lock-in shall be suitably increased; so as to ensure that 20% of the post Issue paid-up capital is locked in.

23. Subject to valid applications being received at or above the Issue Price, under subscription, if any, in any of the categories, would be allowed to be met with spill-over from any of the other categories or a combination of categories at the discretion of our Company in consultation with the Lead Manager and Designated Stock Exchange. Such inter-se spill over, if any, would be effected in accordance with applicable laws, rules, regulations and guidelines.

24. No payment, direct, indirect in the nature of discount, commission, and allowance, or otherwise shall be made either by us or by our Promoter to the persons who receive allotments, if any, in this Issue.

SECTION V – PARTICULARS OF THE ISSUE

SUMMARY OF FINANCIAL INFORMATION

The following tables set forth the summary financial information derived from our Restated Financial Statements. The summary financial information presented below may differ in certain significant respects from generally accepted accounting principles in other countries, including IFRS. The summary financial information presented below should be read in conjunction with our Restated Consolidated Financial Statements and Restated Standalone Financial Statements, the notes and annexures thereto and the section "Management's Discussion and Analysis of Financial Position and Results of Operations" on page 175.

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GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – I : RESTATED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr. No.	Particulars	Note No.	As at 31st July 2021	As at 31st March 2021
A.	**Equity and Liabilities**			
1	**Shareholders' Funds**			
	Share Capital	**I.1**	107.84	107.84
	Reserves & Surplus	**I.2**	268.34	160.77
2	Minority Interest		0.25	
	Share application money pending allotment		-	-
3	**Non-Current Liabilities**			
	Long-Term Borrowings			
	Other Non-Current Liabilities			
	Long-Term Provisions		-	-
	Deferred Tax Liabilities (Net)			
4	**Current Liabilities**			
	Short Term Borrowings	**I.3**	87.10	6.00
	Trade Payables :	**I.4**		
	(A) total outstanding dues of micro enterprises and small enterprises; and			
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.".]		5,312.48	5,019.28
	Other Current Liabilities	**I.5**	51.59	26.34
	Short Term Provisions	**I.6**	36.28	28.91
	Total		**5,863.88**	**5,349.13**
B.	**Assets**			
1	**Non-Current Assets**			
	Property, Plant and Equipment			
	Tangible Assets	**I.7**	46.02	45.70
	Capital Work in Progress	**I.7**	221.66	
	Intangible Assets		-	-
	Goodwill		0.24	0.24
	Non-Current Investments		-	-
	Deferred Tax Assets		-	-
	Long Term Loans & Advances	**I.8**	132.59	132.60
	Other Non-Current Assets	**I.9**	11.75	5.25
2	**Current Assets**			
	Current Investments		-	-
	Inventories	**I.10**	224.34	193.74
	Trade Receivables	**I.11**	4847.69	4623.84
	Cash and Cash Equivalents	**I.12**	63.84	55.13
	Short-Term Loans and Advances		-	-
	Other Current Assets	**I.13**	315.76	292.64
	Total		**5863.88**	**5349.13**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, II & III*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain
Managing Director & CFO

Sd/-
CA Yashika Gianchandani
Partner
M. No: 420219
UDIN: 21420219AAAACF5393

Date: August 27, 2021
Place: Mumbai

DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Sd/-
Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – II: RESTATED CONSOLIDATED STATEMENT OF PROFIT AND LOSS

(₹ in Lakhs)

Sr. No	Particulars	Note No.	For the period ended 31st July 2021	For the period ended 31st March 2021
A.	**Revenue:**			
	Revenue from Operations	**II.1**	1545.68	6240.07
	Other income	**II.2**	160.66	410.31
	Total revenue		**1706.34**	**6650.38**
B.	**Expenses:**			
	Cost of Material Consumed		-	-
	Purchase of Stock in Trade	**II.3**	1570.06	6555.34
	Change in Inventories of Finished Goods, WIP & Stock in Trade	**II.4**	(30.60)	(193.74)
	Employees Benefit Expenses	**II.5**	11.99	6.50
	Finance costs	**II.6**	-	0.39
	Depreciation and Amortization	**II.7**	0.03	0.00
	Other expenses	**II.8**	10.75	167.09
	Total Expenses		**1562.23**	**6535.58**
	Profit before exceptional and extraordinary items and tax		**144.10**	**114.80**
	Exceptional Items		-	-
	Profit before extraordinary items and tax		**144.10**	**114.80**
	Extraordinary items		-	-
	Profit before tax		**144.10**	**114.80**
	Tax expense:			
	Current tax		36.28	28.91
	Deferred Tax		-	-
	Profit (Loss) for the period from continuing operations		**107.82**	**85.89**
	Negative Balance of Minority Interest transferred to Owners of Parents		0.00	0.00
	Minority Interest		0.25	0.00
	Allocated to Owner of Parents (Transferred to Reserve & Surplus)		107.57	85.89
	Earning per equity share in Rs.:			
	(1) Basic		10.00	7.96
	(2) Diluted		10.00	7.96

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I & III*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No: 420219
UDIN: 21420219AAAACF5393

Date: August 27, 2021

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Sd/-

Place: Mumbai

Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – III: RESTATED CONSOLIDATED STATEMENT OF CASH FLOWS

(₹ in Lakhs)

Particulars	For the period ended 31st July	For the period ended 31st March
	2021	2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	**144.10**	**114.80**
Adjustments for:		
Depreciation	0.03	-
Interest Received	(2.60)	(1.54)
Interest Expense	-	0.39
Operating profit before working capital changes	**141.54**	**113.65**
Movements in working capital:		
(Increase)/Decrease in Inventories	(30.60)	(193.74)
(Increase)/Decrease in Trade Receivables	(223.85)	(4,623.84)
(Increase)/Decrease in Other Current Assets	(23.12)	(292.64)
Increase/(Decrease) in Trade Payables	293.20	5,019.04
Increase/(Decrease) in Short Term Borrowings	81.10	6.00
Increase/(Decrease) in Other Current Liabilities	(1.91)	26.34
Cash generated from operations	**236.35**	**54.81**
Income tax paid during the year	1.75	-
Net cash from operating activities (A)	234.61	54.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(222.01)	(45.70)
Interest Received	2.60	1.54
Purchases for Acquisition of Subsidiary Companies	-	(0.10)
Increase in Long Term Loans & Advances	0.01	(132.60)
Increase in Other Non-Current Assets	(6.50)	(5.25)
Net cash from investing activities (B)	**(225.90)**	**(182.11)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	(0.39)
Proceeds from Issue of Share Capital	-	26.96
Proceeds from Securities Premium	-	155.76
Net cash from financing activities (C)	**-**	**182.33**
Net increase in cash and cash equivalents (A+B+C)	**8.71**	**55.03**
Cash and cash equivalents at the beginning of the year	**55.13**	**0.10**
Cash and cash equivalents at the end of the year	**63.84**	**55.13**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, II & I*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No: 420219
UDIN: 21420219AAAACF5393

Date: August 27, 2021
Place: Mumbai

For and on behalf of Board of Directors

Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Sd/-
Isha Deepak Zatakia
Company Secretary

OBJECTS OF THE ISSUE

The Issue comprises fresh issue of Equity Share by our Company.

Issue

Our Company proposes to utilise the Net Proceeds from the Issue towards funding the following objects:

1. Funding working capital requirements; and

2. General corporate purposes.

(Collectively, referred to herein as the "**Objects of the Issue**")

The main objects and objects incidental and ancillary to the main objects, as set out in our Memorandum of Association, enable our Company to undertake our existing business activities and the activities for which funds are being raised by us through the Issue. In addition, our Company expects to receive the benefits of listing of Equity Shares on the BSE including enhancing our visibility and our brand image among our existing and potential customers and creating a public market for our Equity Shares in India.

Net Proceeds

The details of the proceeds of the Issue are summarised in the table below:

(₹ in Lakhs)

Particulars		Amount
Gross Proceeds from the Issue		517.50
Less:	Estimated Issue related expenses in relation to the Issue	53.00
	Net Proceeds	**464.50**

Utilization of Net Proceeds and Schedule of Implementation and Deployment

The Net Proceeds are currently expected to be deployed in accordance with the schedule set forth below:

(₹ in Lakhs)

Particulars	Amount which will be financed from Net Proceeds	Estimated Utilization of Net Proceeds
		Fiscal 2022
Funding working capital requirements	389.50	389.50
General corporate purposes [(1)]	75.00	75.00
Net Proceeds	464.50	464.50

(1) The amount shall not exceed 25% of the Gross Proceeds

The deployment of funds indicated above is based on management estimates, current circumstances of our business and the prevailing market condition. The deployment of funds described herein has not been appraised by any bank or financial institution or any other independent agency. See "*Risk Factors – Our management will have broad discretion in how we apply the Net Proceeds, including interim use of the Net Proceeds, and there is no assurance that the Objects of the Issue will be achieved within the time frame expected 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.*" on page 21. Given the nature of our business, we may have to revise our funding requirements and deployment on account of a variety of factors such as our financial condition, business strategy and external factors such as market conditions, competitive environment and interest or exchange rate fluctuations and other external factors which may not be within the control of our management. This may entail rescheduling or revising the planned expenditure, implementation schedule and funding requirements, including the expenditure for a particular purpose, at the discretion of our management. Subject to applicable law, if the actual utilisation towards any of the Objects is lower than the proposed deployment, such balance will be used for general corporate purposes to the extent that the total amount to be utilized towards general corporate purposes will not exceed 25% of the gross proceeds from the Issue in accordance with Regulation 230(2) of the SEBI ICDR Regulations. In case of a shortfall in raising requisite capital from the Net Proceeds, business considerations may require us to explore a range of options including utilising our internal accruals and seeking additional debt from existing and future

lenders. We believe that such alternate arrangements would be available to fund any such shortfalls. Further, in case of variations in the actual utilization of funds earmarked for the purposes set forth above, increased fund requirements for a particular purpose may be financed by surplus funds, if any, available in respect of the other purposes for which funds are being raised in the Issue. To the extent our Company is unable to utilise any portion of the Net Proceeds towards the aforementioned Objects, per the estimated scheduled of deployment specified above, our Company shall deploy the Net Proceeds in subsequent Fiscals towards the aforementioned Objects.

Details of the Objects of the Issue

The details in relation to Objects of the Issue are set forth herein below.

1. Funding Working Capital Requirements

Our business is working capital intensive. We fund a majority of our working capital requirements in the ordinary course of business from internal accruals. We propose to utilise ₹ 389.50 Lakhs from the Net Proceeds to fund the working capital requirements of our Company in Fiscal Year 2022.

Basis of estimation of long-term working capital requirement

The details of our Company's working capital as at March 31, 2021 derived from the Restated Financial Statements, source of funding of the same and the projected working capital requirements (as approved by the Board through their resolution dated August 30, 2021) for Fiscal Year 2022 are provided in the table below:

(₹ in Lakhs)

S. No.	Particulars	Actual March 31, 2021	Actual July 31, 2021	Estimated Fiscal 2022
I	Current Assets			
	Inventories	193.74	224.34	150.00
	Trade receivables	4623.84	3964.13	2400.00
	Cash and cash equivalents	54.53	63.22	50.00
	Short Term Loans and Advances	0.00	0.00	0.00
	Other Current Assets	292.64	280.88	200.00
	Total (A)	**5164.75**	**4532.57**	**2800.00**
II	Current Liabilities			
	Trade payables	5019.28	4427.94	2200.00
	Other Current Liabilities	26.34	51.45	25.00
	Short Term Provisions	28.91	27.80	20.00
	Total (B)	**5074.53**	**4507.18**	**2245.00**
III	**Total Working Capital Gap (A-B)**	**90.22**	**25.38**	**555.00**
IV	Funding Pattern			
	Internal Accruals	-	-	165.50
	IPO Proceeds	-	-	389.50

Note: *Pursuant to the certificate dated August 30, 2021, issued by M/s M/s A Y & Company, Chartered Accountants*

Our Statutory Auditors have provided no assurance on the prospective financial information, working capital estimates or projections and have performed no service with respect to it.

Our Company proposes to utilize ₹ 389.50 Lakhs from the Net Proceeds towards funding the long-term working capital requirements of the Company.

Key assumptions for working capital projections made by our Company:

Particulars	Assumptions
Inventories	We expect Inventories turnover days to be at 90 Days for F.Y. 2021-22
Debtors	We expect Debtors Holding days to be at 120 Days for F.Y. 2021-22
Creditors	We expect Creditors Payments days to be at 90 Days for F.Y. 2021-22

Note: *Pursuant to the certificate dated August 30, 2021, issued by M/s A Y & Company, Chartered Accountants*

The aforementioned working capital estimates and projections have been approved by the Board through their

resolution dated August 30, 2021.

Our Company proposes to utilize ₹ 389.50 Lakhs of the Net Proceeds in Fiscal 2022, towards our long-term working capital requirements. The balance portion of our long-term working capital requirement will be arranged from existing equity, internal accruals and borrowings from banks.

2. General corporate purposes

Our Company intends to deploy the balance Net Proceeds towards general corporate purposes, subject to such utilization not exceeding 25% of the Gross Proceeds, in accordance with Regulation 230(2) of the SEBI ICDR Regulations, to drive our business growth, including, amongst other things, (I) funding growth opportunities, including strategic initiatives; (ii) meeting any expenses incurred in the ordinary course of business by the Company, including salaries and wages, rent, administration expenses, insurance related expenses, and the payment of taxes and duties; (iii) brand building and other marketing expenses; (iv) meeting of exigencies which our Company may face in the course of any business; and (v) any other purpose as permitted by applicable laws and as approved by our Board or a duly appointed committee thereof.

The quantum of utilization of funds towards any of the above purposes will be determined based on the amount actually available under this head and the business requirements of our Company, from time to time. Our Company's management, in accordance with the policies of the Board, will have flexibility in utilizing surplus amounts, if any. Our management will have the discretion to revise our business plan from time to time and consequently our funding requirement and deployment of funds may change. This may also include rescheduling the proposed utilization of Net Proceeds. Our management, in accordance with the policies of our Board, will have flexibility in utilizing the proceeds earmarked for general corporate purposes. In the event that we are unable to utilize the entire amount that we have currently estimated for use out of Net Proceeds in a Fiscal, we will utilize such unutilized amount in the subsequent Fiscals.

Interim use of Net Proceeds

Pending utilization of the Net Proceeds for the purposes described above, our Company undertakes to deposit the Net Proceeds only in one or more scheduled commercial banks included in the Second Schedule of the Reserve Bank of India Act, 1934, as amended, as may be approved by our Board.

In accordance with Section 27 of the Companies Act, 2013, our Company confirms that it shall not use the Net Proceeds for buying, trading or otherwise dealing in shares of any other listed company or for any investment in the equity markets.

Means of finance

The fund requirements set out for the aforesaid objects of the Issue are proposed to be met entirely from the Net Proceeds. Accordingly, our Company confirms that there is no requirement to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised from the Issue, existing working capital funding from the banks and internal accruals as required under the SEBI ICDR Regulations.

Bridge Financing Facilities

Our Company has not raised any bridge loans from any bank or financial institution as on the date of this Prospectus, which are proposed to be repaid from the Net Proceeds.

Appraising Entity

The objects of the Issue for which the Net Proceeds will be utilised have not been appraised.

Issue Expenses

The total estimated Issue Expenses are ₹ 53 Lakhs, which is 10.24% of the total Issue Size. The details of the Issue Expenses are tabulated below:

Activity	(₹ in Lakhs)	As a % of	As a % of

		Estimates Issue Expenses	Issue Size
Lead Manger Fees, Underwriting Commission, Market Making Charges, Commission/processing fees for SCSBs, Brokerage and selling commission for Registered Brokers, CRTAs and CDPs	38.00	71.70	7.34
Fees Payable to Registrar to the Issue	0.50	0.94	0.10
Advertising and Marketing Expenses	4.00	7.55	0.77
Listing Fee and Other Regulatory Expenses including fees paid/payable to Stock Exchanges and Depositories	4.00	7.55	0.77
Printing & Stationery and Postage expenses	1.50	2.83	0.29
Others (Fees Payable to Auditor, Fees to Legal Advisor and Miscellaneous Expenses)	5.00	9.43	0.97
Total	**53.00**	**100.00**	**10.24**

Funds Deployed and Source of Funds Deployed

Our Statutory Auditors M/s. A Y & Co., Chartered Accountants vide their certificate dated September 09, 2021 have confirmed that as on date of certificate the following funds have been deployed for the proposed object of the Issue:

Sr. No.	Particulars	Amount (Rs. in Lacs)
1.	Payment of Fees to Lead Manager	9.00
2.	Depository Charges	0.41
	Total	**9.41**

Sources of Financing for the Funds Deployed

Our Statutory Auditors M/s. A Y & Co., Chartered Accountants vide their certificate dated September 09, 2021 have confirmed that as on date of certificate the following funds have been deployed for the proposed object of the Issue:

Sr. No.	Particulars	Amount (Rs. in Lacs)
1.	Internal Accruals	9.41

Monitoring utilization of funds from the Issue

As the size of the Issue will not exceed ₹ 10,000 Lakhs, the appointment of Monitoring Agency would not be required as per Regulation 262(1) of the SEBI ICDR Regulations. Our Board and the management will monitor the utilization of the Net Issue Proceeds through our audit committee. Pursuant to Regulation 32 of the SEBI Listing Regulations, our Company shall on half-yearly basis disclose to the Audit Committee the Application of the proceeds of the Issue. On an annual basis, our Company shall prepare a statement of funds utilized for purposes other than stated in this Prospectus and place it before the Audit Committee. Such disclosures shall be made only until such time that all the proceeds of the Issue have been utilized in full.

Variation in Objects

In accordance with Sections 13(8) and 27 of the Companies Act, 2013 and the applicable rules, and the SEBI ICDR Regulations, our Company shall not vary the objects of the Issue without our Company being authorised to do so by the Shareholders by way of a special resolution. In addition, the notice issued to the Shareholders in relation to the passing of such special resolution ("**Notice**") shall specify the prescribed details as required under the Companies Act. The Notice shall simultaneously be published in the newspapers, one in English and one in Hindi and one in the vernacular language of the jurisdiction where our Registered Office is situated. Our Promoters will be required to provide an exit opportunity to such Shareholders who do not agree to the above stated proposal, at a price as prescribed by SEBI, in this regard.

Other confirmations

There is no proposal whereby any portion of the Net Proceeds will be paid to our Promoters, Promoter Group, Directors and Key Managerial Personnel, Group Companies, except in the ordinary course of business. Further,

there are no existing or anticipated transactions in relation to the utilisation of the Net Proceeds entered into or to be entered into by our Company with our Promoters, Promoter Group, Directors Group Companies, and/or Key Managerial Personnel.

BASIS FOR THE ISSUE PRICE

The Issue Price will be determined by our Company in consultation with the Lead Manager, on the basis of assessment of market demand for the Equity Shares and on the basis of the qualitative and quantitative factors as described below. The face value of the Equity Shares is ₹ 10 and the Issue Price is 6.90 times the face value. Financial information included herein is derived from our Restated Financial Statements. Investors should also refer to "*Our Business*", "*Risk Factors*", "*Financial Information*" and "*Management's Discussion and Analysis of Financial Position and Results of Operations*" on pages 80, 21, 120 and 175, respectively, to have an informed view before making an investment decision.

Qualitative factors

Some of the qualitative factors and our strengths which form the basis for computing the Issue Price are:

- Wide product portfolio leading to our ability to cater diverse customers
- Strong supplier base for sourcing of raw materials/ products
- Scalable Business Model
- Quality Assurance and Standards
- Diversified Business model catering to various segments which are not related to each other protects Company from slowdown in any specific Industry

For further details, see "*Our Business – Our Competitive Strengths*" on page 80.

Quantitative factors

Some of the information presented below relating to our Company is based on the Restated Consolidated Financial Statements and Restated Standalone Financial Statements. For details, see "*Restated Consolidated Financial Statements"* and *"Restated Standalone Financial Statements*" beginning on page 120 and 145 respectively of Prospectus.

Some of the quantitative factors which may form the basis for calculating the Issue Price are as follows:

I. Basic and diluted earnings per share ("EPS")

On Standalone basis

Period ended	Basic EPS (in ₹) [(1)]	Diluted EPS (in ₹) [(2)]	Weight
March 31, 2021	7.97	7.97	-
July 31, 2021	7.66	7.66	-

On Consolidated basis

For the year ended July 31, 2021 and March 31, 2021, based on Restated Consolidated Financial Statements, Basic and Diluted EPS were ₹10.00 and ₹ 7.96 respectively.

(1) *Basic EPS (₹) = Net Profit as restated attributable to the owners of our Company divided by the weighted average number of Equity Shares outstanding during the period*

(2) *Diluted EPS (₹) = Net profit as restated attributable to the owners of our Company divided by the weighted average number of diluted Equity Shares outstanding during the period*

Notes:

1. *Basic and diluted earnings per Equity Share are computed in accordance with Accounting Standards.*
2. *Weighted average number of Equity Shares is the number of Equity Shares outstanding at the beginning of the period adjusted by the number of Equity Shares issued during the period multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period.*
3. *The above statement should be read with significant accounting policies and notes on Restated Financial Statements as appearing in the Restated Financial Statements.*

II. Price/Earning ("P/E") ratio in relation to Issue Price of ₹ 69 per Equity Share:

Particulars	P/E at the Floor Price (Number of times)
Based on the Consolidated: Basic and diluted EPS for the period ended March 31, 2021	8.66
Based on the Standalone: Basic and diluted EPS for the period ended March 31, 2021	8.66

Industry Peer Group P/E ratio

There are no listed entities in India whose business portfolio is comparable with that of our business.

III. Return on Net Worth ("RoNW")

On Standalone basis

Period ended	RoNW (%) [1]	Weight
March 31, 2021	32.63%	-
July 31, 2021	24.33%	-

On Consolidated basis

For the period ended July 31, 2021 and year ended March 31, 2021, based on Restated Consolidated Financial Statements, RoNW (%) was 29.59%% and 32.61% respectively.

[1] *Return on net worth (%) = Restated profit for the period as divided by net-worth as at the end of the period.*
[2] *Net Worth means the aggregate value of the paid-up share capital of our Company and all reserves created out of profits and securities premium account, as per the restated statement of assets and liabilities of our Company in the Restated Financial Statements.*

IV. Net asset value per Equity Share (face value of ₹ 10 each)

As at	NAV per Equity Share (₹) [1] on Standalone basis	NAV per Equity Share (₹) [1] on Consolidated basis
March 31, 2021[2]	24.43	24.42
After the completion of the Issue	14.41	14.40
Issue Price	69	69

[1] *Net asset value per equity share is calculated by dividing total equity by number of Equity Shares outstanding at the end of the period.*
[2] *Net asset value per Equity Share is computed based on amounts derived from Restated Financial Information*

V. Comparison with listed industry peers

We believe that none of the listed companies in India are engaged in a portfolio of business similar to ours.

The Issue Price of ₹ 69 has been determined by our Company in consultation with the Lead Manager, and is justified in view of the above qualitative and quantitative parameters. Investors should read the above mentioned information along with "*Risk Factors*", "*Our Business*", *Management Discussion and Analysis of Financial Position and Results of Operations*" and "*Financial Information*" on pages 21, 80, 175 and 120, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "*Risk Factors*" on page 21 and you may lose all or part of your investments.

STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS

To,
The Board of Directors
Getalong Enterprise Limited
Office No. 402, B-Wing,
Damji Shamji Corporate Square,
Laxmi Nagar Ghatkopar (East),
Mumbai – 400 075

Dear Sir,

Subject - Statement of possible tax benefits ("the Statement") available to Getalong Enterprise Limited ("the Company") and its shareholders prepared in accordance with the requirement in Point No. 9(L) of Part A of Schedule VI to the Securities Exchange Board of India (Issue of Capital Disclosure Requirements) Regulations, 2018.

Reference - Initial Public Offer of Equity Shares by Getalong Enterprise Limited

1. We hereby confirm that the enclosed Annexure 1 prepared by Getalong Enterprise Limited ('the Company'), provides the possible tax benefits available to the Company and to the shareholders of the Company under the Income-tax Act, 1961 ('the Act') as amended by the Finance Act 2021, circular and notifications issued from time to time, i.e. applicable for the Financial Year 2021-22 relevant to the assessment year 2022-23, the Central Goods and Services Tax Act, 2017 / the Integrated Goods and Services Tax Act, 2017 ("GST Act"), as amended by the Finance Act 2021, circular and notifications issued from time to time, i.e., applicable for the Financial Year 2021-22 relevant to the assessment year 2022-23, presently in force in India (together, the" Tax Laws"). Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Tax Laws. Hence, the ability of the Company and / or its shareholders to derive the tax benefits is dependent upon their fulfilling such conditions which, based on business imperatives the Company faces in the future, the Company or its shareholders may or may not choose to fulfil.

2. The benefits discussed in the enclosed Annexure are not exhaustive and the preparation of the contents stated is the responsibility of the Company's management. We are informed that these Annexure are only intended to provide information to the investors and are neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offering.

3. We do not express any opinion or provide any assurance as to whether:
   i) the Company or its shareholders will continue to obtain these benefits in future;
   ii) the conditions prescribed for availing the benefits have been / would be met with; and
   iii) the revenue authorities/courts will concur with the views expressed herein.

4. The contents of the enclosed Annexure are based on information, explanations and representations obtained from the Company and on the basis of their understanding of the business activities and operations of the Company.

5. No assurance is given that the revenue authorities/ Courts will concur with the view expressed herein. Our views are based on existing provisions of law and its implementation, which are subject to change from time to time. We do not assume any responsibility to updates the views consequent to such changes.

6. We shall not be liable to any claims, liabilities or expenses relating to this assignment except to the extent of fees relating to this assignment, as finally judicially determined to have resulted primarily from bad faith or intentional misconduct. We will not be liable to any other person in respect of this statement.

7. This certificate is provided solely for the purpose of assisting the addressee Company in discharging its responsibility under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 for inclusion in the Prospectus/Prospectus in connection with the proposed

issue of equity shares and is not be used, referred to or distributed for any other purpose without our written consent.

For A Y & Company
Chartered Accountants
FRN: 020829C

Sd/-

CA Yashika Gianchandani
Partner
M.NO. 420219
UDIN: 21420219AAAAAU2986

Place: Mumbai
Date: April 14, 2021

ANNEXURE 1 TO THE STATEMENT OF TAX BENEFITS

The information provided below sets out the possible special tax benefits available to the Company and the Equity Shareholders under the Act presently in force in India. It is not exhaustive or comprehensive and is not intended to be a substitute for professional advice. Investors are advised to consult their own tax consultant with respect to the tax implications of an investment in the Equity Shares particularly in view of the fact that certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail.

YOU SHOULD CONSULT YOUR OWN TAX ADVISORS CONCERNING THE INDIAN TAX IMPLICATIONS AND CONSEQUENCES OF PURCHASING, OWNING AND DISPOSING OF EQUITY SHARES IN YOUR PARTICULAR SITUATION

A. SPECIAL TAX BENEFITS TO THE COMPANY

The Company is not entitled to any special tax benefits under the Act.

B. SPECIAL TAX BENEFITS TO THE SHAREHOLDER

The Shareholders of the Company are not entitled to any special tax benefits under the Act

Note:

1. All the above benefits are as per the current tax laws and will be available only to the sole / first name holder where the shares are held by joint holders.
2. The above statement covers only certain relevant direct tax law benefits and does not cover any indirect tax law benefits or benefit under any other law.

We hereby give our consent to include our above referred opinion regarding the tax benefits available to the Company and to its shareholders in the Draft Prospectus/Prospectus.

SECTION VI - ABOUT OUR COMPANY

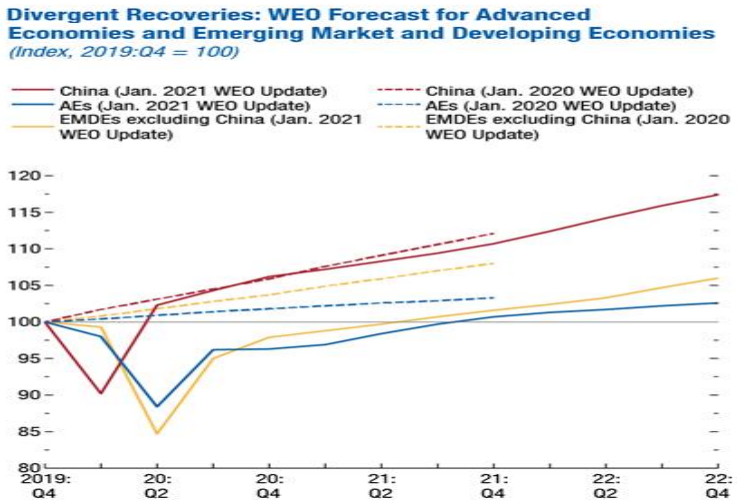
INDUSTRY OVERVIEW

The information in this section includes extracts from publicly available information, data and statistics and has been derived from various government publications and industry sources. Neither we nor any other person connected with the Issue have verified this information. The data may have been re-classified by us for the purposes of presentation. Industry sources and publications generally state that the information contained therein has been obtained from sources generally believed to be reliable, but that their accuracy, completeness and underlying assumptions are not guaranteed and their reliability cannot be assured. Industry sources and publications are also prepared based on information as of specific dates and may no longer be current or reflect current trends. Industry sources and publications may also base their information on estimates, projections, forecasts and assumptions that may prove to be incorrect. Accordingly, investors must rely on their independent examination of, and should not place undue reliance on, or base their investment decision solely on this information. The recipient should not construe any of the contents in this report as advice relating to business, financial, legal, taxation or investment matters and are advised to consult their own business, financial, legal, taxation, and other advisors concerning the transaction. You should read the entire Prospectus, including the information contained in the sections titled "Risk Factors" and "Financial Information" and related notes beginning on page nos. 21 and 120 of this Prospectus.

GLOBAL OUTLOOK

Although recent vaccine approvals have raised hopes of a turnaround in the pandemic later this year, renewed waves and new variants of the virus pose concerns for the outlook. Amid exceptional uncertainty, the global economy is projected to grow 5.5 percent in 2021 and 4.2 percent in 2022. The 2021 forecast is revised up 0.3 percentage point relative to the previous forecast, reflecting expectations of a vaccine-powered strengthening of activity later in the year and additional policy support in a few large economies.

The projected growth recovery this year follows a severe collapse in 2020 that has had acute adverse impacts on women, youth, the poor, the informally employed, and those who work in contact-intensive sectors. The global growth contraction for 2020 is estimated at -3.5 percent, 0.9 percentage point higher than projected in the previous forecast (reflecting stronger-than-expected momentum in the second half of 2020).



***(Source:** IMF Staff Estimates)*

***Note:** AEs = Advanced Economies, EMDEs = Emerging Markets and Developing Economies, WEO = World Economic Outlook*

The strength of the recovery is projected to vary significantly across countries, depending on access to medical interventions, effectiveness of policy support, exposure to cross-country spill overs, and structural characteristics entering the crisis as portrayed in the table above.

Strong multilateral cooperation is required to bring the pandemic under control everywhere. Such efforts include

bolstering funding for the COVAX facility to accelerate access to vaccines for all countries, ensuring universal distribution of vaccines, and facilitating access to therapeutics at affordable prices for all. Many countries, particularly low-income developing economies, entered the crisis with high debt that is set to rise further during the pandemic. The global community will need to continue working closely to ensure adequate access to international liquidity for these countries. Where sovereign debt is unsustainable, eligible countries should work with creditors to restructure their debt under the Common Framework agreed by the G20.

Multiple vaccine approvals and the launch of vaccination in some countries in December have raised hopes of an eventual end to the pandemic. Moreover, economic data released after the October 2020 WEO forecast suggest stronger-than-projected momentum on average across regions in the second half of 2020. Despite the high and rising human toll of the pandemic, economic activity appears to be adapting to subdued contact-intensive activity with the passage of time. Finally, additional policy measures announced at the end of 2020—notably in the United States and Japan—are expected to provide further support in 2021–22 to the global economy. These developments indicate a stronger starting point for the 2021–22 global outlook than envisaged in the previous forecast.

However, surging infections in late 2020 (including from new variants of the virus), renewed lockdowns, logistical problems with vaccine distribution, and uncertainty about take-up are important counterpoints to the favourable news. Much remains to be done on the health and economic policy fronts to limit persistent damage from the severe contraction of 2020 and ensure a sustained recovery.

Major central banks are assumed to maintain their current policy rate settings throughout the forecast horizon to the end of 2022. As a result, financial conditions are expected to remain broadly at current levels for advanced economies while gradually improving for emerging market and developing economies. Within this latter group, differentiation between investment-grade sovereigns (who have been able to issue external debt in large amounts in 2020) and high-yield borrowers (many of whom are constrained in their ability to take on additional debt and until recently have not accessed international markets during the pandemic) is expected to subside as the recovery takes hold. As noted in the January 2021 Global Financial Stability Report Update, markets remain upbeat about prospects for 2021, banking on continued policy support.

Reflecting the projected global recovery, oil prices are expected to rise in 2021 just over 20 percent from the low base for 2020, but will still remain well below their average for 2019. Non-oil commodity prices are also expected to increase with those of metals, in particular, projected to accelerate strongly in 2021.

Overview of the *World Economic Outlook* Projections
(Percent change, unless noted otherwise)

	Year over Year						Q4 over Q4 2/		
		Estimate	Projections		Difference from October 2020 WEO Projections 1/		Estimate	Projections	
	2019	2020	2021	2022	2021	2022	2020	2021	2022
World Output	**2.8**	**–3.5**	**5.5**	**4.2**	**0.3**	**0.0**	**–1.4**	**4.2**	**3.7**
Advanced Economies	**1.6**	**–4.9**	**4.3**	**3.1**	**0.4**	**0.2**	**–3.9**	**4.6**	**1.9**
United States	2.2	–3.4	5.1	2.5	2.0	–0.4	–2.1	4.0	2.0
Euro Area	1.3	–7.2	4.2	3.6	–1.0	0.5	–6.8	5.8	2.0
Germany	0.6	–5.4	3.5	3.1	–0.7	0.0	–5.3	5.2	1.7
France	1.5	–9.0	5.5	4.1	–0.5	1.2	–8.2	7.4	2.0
Italy	0.3	–9.2	3.0	3.6	–2.2	1.0	–8.3	4.2	2.3
Spain	2.0	–11.1	5.9	4.7	–1.3	0.2	–9.8	7.1	2.0
Japan	0.3	–5.1	3.1	2.4	0.8	0.7	–2.3	2.7	1.6
United Kingdom	1.4	–10.0	4.5	5.0	–1.4	1.8	–8.3	6.0	1.9
Canada	1.9	–5.5	3.6	4.1	–1.6	0.7	–4.0	3.7	2.7
Other Advanced Economies 3/	1.8	–2.5	3.6	3.1	0.0	0.0	–2.2	4.5	1.9
Emerging Market and Developing Economies	**3.6**	**–2.4**	**6.3**	**5.0**	**0.3**	**–0.1**	**0.9**	**3.7**	**5.4**
Emerging and Developing Asia	5.4	–1.1	8.3	5.9	0.3	–0.4	3.2	3.8	6.4
China	6.0	2.3	8.1	5.6	–0.1	–0.2	6.2	4.2	6.0
India 4/	4.2	–8.0	11.5	6.8	2.7	–1.2	0.6	1.7	7.8
ASEAN-5 5/	4.9	–3.7	5.2	6.0	–1.0	0.3	–3.2	5.2	6.1
Emerging and Developing Europe	2.2	–2.8	4.0	3.9	0.1	0.5	–2.7	4.8	3.0
Russia	1.3	–3.6	3.0	3.9	0.2	1.6	–4.6	5.3	2.6
Latin America and the Caribbean	0.2	–7.4	4.1	2.9	0.5	0.2	–4.8	2.3	2.8
Brazil	1.4	–4.5	3.6	2.6	0.8	0.3	–1.9	1.6	2.6
Mexico	–0.1	–8.5	4.3	2.5	0.8	0.2	–5.4	2.2	2.4
Middle East and Central Asia	1.4	–3.2	3.0	4.2	0.0	0.2	. . .	. . .	. . .
Saudi Arabia	0.3	–3.9	2.6	4.0	–0.5	0.6	–3.1	3.5	4.0
Sub-Saharan Africa	3.2	–2.6	3.2	3.9	0.1	–0.1	. . .	. . .	. . .
Nigeria	2.2	–3.2	1.5	2.5	–0.2	0.0	. . .	. . .	. . .
South Africa	0.2	–7.5	2.8	1.4	–0.2	–0.1	–6.2	2.8	0.6
Memorandum									
Low-Income Developing Countries	5.3	–0.8	5.1	5.5	0.2	0.0	. . .	. . .	. . .
World Growth Based on Market Exchange Rates	2.4	–3.8	5.1	3.8	0.3	0.0	–2.0	4.3	3.1
World Trade Volume (goods and services) 6/	**1.0**	**–9.6**	**8.1**	**6.3**	**–0.2**	**0.9**	**. . .**	**. . .**	**. . .**
Advanced Economies	1.4	–10.1	7.5	6.1	0.4	1.0	. . .	. . .	. . .
Emerging Market and Developing Economies	0.3	–8.9	9.2	6.7	–1.0	0.8	. . .	. . .	. . .
Commodity Prices (US dollars)									
Oil 7/	–10.2	–32.7	21.2	–2.4	9.2	–5.4	–27.6	13.5	–2.2
Nonfuel (average based on world commodity import weights)	0.8	6.7	12.8	–1.5	7.7	–2.0	15.4	2.0	–0.1
Consumer Prices									
Advanced Economies 8/	1.4	0.7	1.3	1.5	–0.3	–0.1	0.5	1.5	1.6
Emerging Market and Developing Economies 9/	5.1	5.0	4.2	4.2	–0.5	–0.1	3.2	3.8	3.7
London Interbank Offered Rate (percent)									
On US Dollar Deposits (six month)	2.3	0.7	0.3	0.4	–0.1	–0.1	. . .	. . .	. . .
On Euro Deposits (three month)	–0.4	–0.4	–0.5	–0.6	0.0	–0.1	. . .	. . .	. . .
On Japanese Yen Deposits (six month)	0.0	0.0	–0.1	–0.1	–0.1	–0.1	. . .	. . .	. . .

Note: *Real effective exchange rates are assumed to remain constant at the levels prevailing during October 23–November 20, 2020. Economies are listed on the basis of economic size. The aggregated quarterly data are seasonally adjusted. WEO = World Economic Outlook.*

1. *Difference based on rounded figures for the current and October 2020 WEO forecasts. Countries whose forecasts have been updated relative to October 2020 WEO forecasts account for 90 percent of world GDP measured at purchasing-power-parity weights.*
2. *For World Output, the quarterly estimates and projections account for approximately 90 percent of annual world output at purchasing-power-parity weights. For Emerging Market and Developing Economies, the quarterly estimates and projections account for approximately 80 percent of annual emerging market and developing economies' output at purchasing-power-parity weights.*
3. *Excludes the Group of Seven (Canada, France, Germany, Italy, Japan, United Kingdom, United States) and euro area countries.*
4. *For India, data and forecasts are presented on a fiscal year basis and GDP from 2011 onward is based on GDP at market prices with fiscal year 2011/12 as a base year.*
5. *Indonesia, Malaysia, Philippines, Thailand, Vietnam.*
6. *Simple average of growth rates for export and import volumes (goods and services).*
7. *Simple average of prices of UK Brent, Dubai Fateh, and West Texas Intermediate crude oil. The average price of oil in US dollars a barrel was $41.29 in 2020; the assumed price, based on futures markets (as of January 4, 2021), is $50.03 in 2021 and $48.82 in 2022.*
8. *The inflation rate for the euro area is 0.9% in 2021 and 1.2% in 2022, for Japan is –0.1% in 2021 and 0.5% in 2022, and for the United States is 2.1% in 2021 and 2022, respectively.*
9. *Excludes Venezuela.*

After an estimated 3.5 percent contraction in 2020, the global economy is projected to grow 5.5 percent in 2021 and 4.2 percent in 2022 as portrayed in the table above. The estimate for 2020 is 0.9 percentage point higher than projected in the October WEO forecast. This reflects the stronger than- expected recovery on average across regions in the second half of the year. The 2021 growth forecast is revised up 0.3 percentage point, reflecting additional policy support in a few large economies and expectations of a vaccine-powered strengthening of activity later in the year, which outweigh the drag on near-term momentum due to rising infections. The upgrade is particularly large for the advanced economy group, reflecting additional fiscal support—mostly in the United States and Japan—together with expectations of earlier widespread vaccine availability compared to the emerging market and developing economy group.

(Source: *https://www.imf.org/en/Publications/WEO/Issues/2021/01/26/2021-world-economic-outlook-update)*

INDIAN OUTLOOK

Introduction

India has emerged as the fastest growing major economy in the world and is expected to be one of the top three economic powers in the world over the next 10-15 years, backed by its robust democracy and strong partnerships.

Market size

India's GDP (at constant 2011-12 prices) was estimated at ₹ 33.14 trillion (US$ 452.74 billion) for the second quarter of FY2020-21, against ₹ 35.84 trillion (US$ 489.62 billion) in the second quarter of FY2019-20.

India is the fourth-largest unicorn base in the world with over 21 unicorns collectively valued at US$ 73.2 billion, as per the Hurun Global Unicorn List. By 2025, India is expected to have ~100 unicorns by 2025 and will create ~1.1 million direct jobs according to the Nasscom-Zinnov report 'Indian Tech Start-up'.

India needs to increase its rate of employment growth and create 90 million non-farm jobs between 2023 and 2030's, for productivity and economic growth according to McKinsey Global Institute. Net employment rate needs to grow by 1.5% per year from 2023 to 2030 to achieve 8-8.5% GDP growth between 2023 and 2030.

India's foreign exchange reserves stood at US$ 581.131 billion in the week up to December 18, 2020 according to data from RBI.

*(**Source:*** *https://www.ibef.org/economy/indian-economy-overview)*

Indian Economic Recovery

India has evolved through the pandemic on the back of strong policy initiatives by the government, along with an optimistic outlook for economic recovery. India has administered 4 million doses of COVID-19 vaccines in two weeks since January 16, 2021, becoming the fifth-largest inoculated country globally. India has become the world's vaccine hub and extended support to 90+ countries seeking to stock up vaccines.

Since March 2020, early lockdown, health-infra ramp-up, incremental unlocking, blanket testing, social distancing, tailored fiscal stimulus (to reduce supply-side disruptions and revive demand) and structural reforms initiated by the government have helped restrict the fatality rate in India to 1.2%—one of the lowest in the world. India is emerging as the world's fastest-growing major economy, with the IMF holding its growth forecasts as high as 6.8% for FY23. Also, the Economic Survey 2020-21 has drawn attention to the V-shaped economic growth—a testament to the burgeoning Indian economy and its intrinsic strength.

Sustained economic recovery was recorded in January 2021. Agriculture witnessed strong growth due to a healthy season of Rabi sowing. As of January 29, 2021, the total area sown under Rabi crops stood at 685 lakh hectares, a 2.9% YoY increase. Total area sown under Kharif stood at 1,117 lakh hectares, a 4.8% YoY increase. In December 2020, tractor sales increased by 41.2% YoY. For the 2020-21 Kharif season, total paddy procurement grew 17.75% YoY (as of February 4, 2021). From the ongoing Kharif Marketing Season (KMS) procurement operations, with MSP value worth ₹ 1.14 lakh crore (US$ 15.71 billion), 89 lakh farmers have already benefitted.

Between April 2020 and January 2021, employment demand under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) improved significantly (51.5% YoY). Until January 2021, 323.2 crore person-days' work was recorded under the scheme, a 46.8% YoY increase.

In January 2021, the Manufacturing Purchasing Managers' Index (PMI) in India stood at 57.7, compared with 56.4 in December 2020. This was driven by new orders and rising exports. In January 2021, merchandise exports rose 5.4% YoY. PMI Services Index also increased to 52.8 in January 2021, from 52.3 in December 2020. Overall business optimism improved in January 2021 owing to launch of the COVID-19 vaccination programme.

FDI remains a significant engine of economic growth and a key source of India's non-debt financing. Total FDI inflows stood at a record high of US$ 58.37 billion between April 2020 and November 2020, a 22.4% increase over first eight months of 2019-20, supporting India's position as a favored global investor destination. Net FPI inflows stood at US$ 1.23 billion in January 2021.

RBI kept the liquidity adjustment facility (LAF) policy repo rate unchanged at 4.0% from Feb. 3 to Feb. 5, 2021, because of the Monetary Policy Committee's (MPC) assessment of the current and evolving macroeconomic situation.

In the Union Budget 2021-22, capital expenditure for FY22 has been targeted to increase at 34.5% over FY21 (BE) and reach ₹ 5.5 lakh crore (US$ 75.81 billion) to boost the economy.

Under the Aatmanirbhar Bharat (self-reliant India) Mission, structural reforms and policy push, along with a series of steps announced in the Union Budget 2021-22 to achieve broad-based inclusive development, are likely to reinforce the economy and put it back on a strong and sustainable growth path in the coming year. India's real GDP growth for FY22 is projected at 11% by the Economic Survey 2020-21. The January 2021 WEO update forecasts 11.5% growth in FY22 and 6.8% in FY23, closer to the potential growth rate for the economy. According to the IMF, in the next two years, India is also expected to emerge as the fastest-growing economy.

*(**Source:** https://www.ibef.org/economy/monthly-economic-report)*

Road Ahead

India's GDP is expected to reach US$ 5 trillion by FY25 and achieve upper-middle income status on the back of digitization, globalization, favorable demographics, and reforms.

India is also focusing on renewable sources to generate energy. It is planning to achieve 40% of its energy from non-fossil sources by 2030, which is currently 30%, and have plans to increase its renewable energy capacity from to 175 gigawatts (GW) by 2022.

India is expected to be the third largest consumer economy as its consumption may triple to US$ 4 trillion by 2025, owing to shift in consumer behaviour and expenditure pattern, according to a Boston Consulting Group (BCG) report. It is estimated to surpass USA to become the second largest economy in terms of purchasing power parity (PPP) by 2040 as per a report by PricewaterhouseCoopers.

*(**Source:** https://www.ibef.org/economy/indian-economy-overview)*

INDIAN GARMENTS INDUSTRY

Introduction

The textiles and apparel industry in India has strengths across the entire value chain from fiber, yarn, fabric to apparel. It is highly diversified with a wide range of segments ranging from products of traditional handloom, handicrafts, wool and silk products to the organized textile industry. The organized textile industry is characterized by the use of capital-intensive technology for mass production of textile products and includes spinning, weaving, processing, and apparel manufacturing.

Market Size

The domestic textiles and apparel industry stood at $140 bn in 2018 (including handicrafts) of which $100 bn was domestically consumed while the remaining portion worth $40 bn was exported to the world market.

Further, the domestic consumption of $100 bn was divided into apparel at $74 bn, technical textiles at $19 bn and home furnishings at $7 bn. While exports comprised of textile exports at $20.5 bn apparel exports at $16.1 bn and handlooms at $3.8 bn.

The domestic textiles and apparel industry contributes 2% to India’s GDP, 7% of industry output in value terms and 12% of the country’s export earnings.

The textiles and apparel industry in India is the second-largest employer in the country providing direct employment to 45 million people and 60 million people in allied industries.

The share of India’s textiles and apparel exports in mercantile exports is 11% for the year 2019-20.

India has also become the second-largest manufacturer of PPE in the world. More than 600 companies in India are certified to produce PPEs today, whose global market worth is expected to be over $92.5 bn by 2025, up from $52.7 bn in 2019.

FDI in the textiles and apparel industry has reached up to $3.45 bn during 2020

Exports in the textiles and apparel industry are expected to reach $300 bn by 2024-25 resulting in a tripling of Indian market share from 5% to 15%

To double the industry size to $300 bn by 2025-26, 7 mega textile parks have been planned.

*(**Source:** https://www.investindia.gov.in/sector/textiles-apparel)*

India's top ten import markets of textile & apparel (T&A) products

Sl No.	Country	Import of T&A 2019-20 USD Million	% Share
1	CHINA P RP	2864	35%
2	U S A	815	10%
3	BANGLADESH PR	747	9%
4	VIETNAM SOC REP	353	4%
5	INDONESIA	262	3%
6	HONG KONG	229	3%
7	KOREA RP	200	2%
8	THAILAND	181	2%
9	AUSTRALIA	162	2%
10	JAPAN	155	2%
	Sub-Total	5970	73%
	Total Textiles and Apparel imports (Ch 60 to 63)	8157	

Source: DGCI&S

(***Source:***http://texmin.nic.in/sites/default/files/Indias%20top%20ten%20import%20markets%20of%20textile%20and%20apparel%20products.pdf)

India's Import (Principal Commodity wise) in last five years is as follows:

(USD mn)

Commodity	2015-16	2016-17	2017-18	2018-19	2019-20	CAGR
Readymade Garment	581	596	773	1,106	1,145	18%
Cotton Textiles	1,707	2,083	2,448	2,065	2,761	13%
Man-made textiles	2,130	1,973	2,265	2,670	2,683	6%
Wool & Woolen textiles	367	327	372	425	332	-2%
Silk Products	206	210	251	202	210	1%
Handloom Products	10	5	11	15	11	2%
Carpets	79	71	94	101	118	10%
Jute Products	248	244	181	170	240	-1%
Total Textile & Apparel	**5,328**	**5,509**	**6,394**	**6,755**	**7,500**	**9%**
Handicrafts	**693**	**784**	**923**	**794**	**762**	**2%**
Total T&A including Handicrafts	**6,021**	**6,293**	**7,318**	**7,549**	**8,262**	**8%**

Source: DGCI&S

(**Source:**http://texmin.nic.in/sites/default/files/Indias%20Import%20Principal%20Commodity%20wise%20in%20last%20five%20years.pdf)

Export Highlights

- The export of articles of apparel and clothing accessories knitted or crocheted during April–July 2020 was US$ 1.32 billion and for the month of July 2020 it was US$ 586.49 million.

- The export articles of apparel and clothing accessories not knitted or crocheted during April– July 2020 was US$ 1.27 billion and for the month of July 2020 it was US$ 504.98 million

- In FY19, total textiles and clothing export stood at US$ 36.62 billion and reached US$ 22.94 during April–November 2019.

- Readymade garments (RMG) export from India stood at US$ 7.00 billion from April 2020 to November 2020 and for the month of November 2020 it was US$ 1.04 billion.

- India is the largest cotton producer in the world at 33.7 million bales of 170 kgs each.

- Fibre export from the country stood at US$ 2.72 billion in 2018-19. During April–November 2019, fibre export stood at US$ 721.55 million.

- Total value of yarn, fabrics and made-ups export from the country stood at US$ 15.79 billion during FY19. During April–November 2019, the export stood at US$ 9.37 billion.

- Main markets for Indian textiles and apparel export are:

- USA
- European Union
- Parts of Asia
- Middle East

- In the future, India's apparel export is expected to increase considerably. Total export of textiles and apparel are expected to touch US$ 82 billion by 2021 at a CAGR of 12.06% from FY18.

*(**Source:** https://www.ibef.org/exports/apparel-industry-india.aspx)*

India's Ready-Made Garment (RMG) Export Update for FY (April-January) 2020-21

India's RMG Export to World						
Month	FY 2019-20		FY 2020-21		MoM Growth of 2020-21 over 2019-20 (%)	
	In INR Crore	In US$ Million	In INR Crore	In US$ Million	INR	US$
April	9786.03	1409.53	962.92	126.31	-90.16	-91.04
May	10661.45	1528.02	3908.8	516.63	-63.34	-66.19
June	8560.93	1232.87	6083.7	803.37	-28.94	-34.84
July	9390.06	1364.67	7973.06	1063.17	-15.09	-22.09
August	8966.63	1260.32	8093.6	1083.89	-9.74	-14
September	7702.57	1079.79	8745.34	1190.14	13.54	10.22
October	7866.45	1107.34	8648.44	1177.33	9.94	6.32
November	7543.67	1055.77	7742.94	1043.24	2.64	-1.19
December	10020.21	1407.48	8799.45	1195.68	-12.18	-15.05
January	10350.60	1451.42	9472.77	1295.70	-8.48	-10.73
Total (Apr-Jan)	**90837.30**	**12895.58**	**70431.02**	**9495.46**	**-22.46**	**-26.37**
Source: DGCI&S, Kolkata, 2021						

(***Source:*** *https://www.aepcindia.com/export-statistics)*

Key Achievements

- The Government of India is implementing the Scheme for Integrated Textile Park (SITP) which provides support for the creation of world-class infrastructure facilities for setting up textile units, with a grant of up to 40% of the project cost subject to a ceiling of USD 5.33 Mn. A total of 59 textile parks have been sanctioned under SITP by the Ministry of Textiles out of which 22 textile parks have been completed and rest are under various stages of construction.

- In 2018-19, 29.93 lakh bales have been imported and 42.83 lakh bales exported up to 31.01.2019.

- Under PAHCHAN initiative, 23.68 lakh artisans have been provided Identity Cards up to March 31st 2019. 50000 new artisans will be enrolled under PAHCHAN initiative. 309 Handicrafts training programmes have been proposed under HRD scheme to benefit 7600 artisans directly.

- A significant share of 12% in 2018-19 is of Textile and Clothing in India's total exports.

- India contributes 5% in global trade in Textile and Apparel.

- The Cabinet Committee on Economic Affairs approved the proposal for mandatory packaging of food grains and sugar in jute material for the Jute Year 2020-21.

- On 19/08/2020, Jute Corporation of India and National Seeds Corporation signed MoU to provide 1000 MT of certified good quality seeds to jute farmers in the year 2021-22.

- During the month of November 2020, 58 UIDs have been issued with a project cost of INR. 213.72 cr and Subsidy requirement of INR 20.14 cr under the Amended Technology Upgradation Fund Scheme (A-TUFS).

- The Indian textile industry is one of the largest in the world and has a share of 5% of global exports in textiles and apparel.

(Source: *https://www.makeinindia.com/sector/textiles-and-garments)*

Government Initiatives

Indian government has come up with several export promotion policies for the textiles sector. It has also allowed 100% FDI in the sector under the automatic route.

Initiatives taken by Government of India are:

- Defence Research and Development Organisation (DRDO) is helping the Indian textile industry to produce yarns and eliminate dependence on import of Chinese and other foreign clothing for military uniforms.

- In October 2020, the Cabinet Committee on Economic Affairs chaired by Mr. Narendra Modi approved mandatory packaging of 100% food grains and 20% sugar in jute bags. Under the Jute Packaging Materials (Compulsory Use in Packing Commodities) Act, 1987, the government is required to consider and provide for the compulsory use of jute packaging materials for supply

- Government launched production linked incentive scheme to provide incentives for manufacture and export of specific textile products made of man-made fibre.

- On September 2, 2020, the Union Cabinet approved signing an MOU between textile committee, India and M/s Nissenken Quality Evaluation Centre, Japan, for improving quality and testing Indian textiles and clothing for the Japanese market. This India-Japan pact on cooperation in textiles will facilitate Indian exporters to meet the requirements of Japanese importers as per the latter's technical regulations.

- Under Union Budget 2020-21, a National Technical Textiles Mission is proposed for a period from 2020-21 to 2023-24 at an estimated outlay of ₹ 1,480 crore (US$ 211.76 million).

- In 2020, New Textiles Policy 2020 is expected to be released by the Ministry of Textiles.

- The Directorate General of Foreign Trade (DGFT) has revised rates for incentives under the Merchandise Exports from India Scheme (MEIS) for two subsectors of Textiles Industry - readymade garments and made-ups - from 2% to 4%.

- The Government of India has taken several measures including Amended Technology Up-gradation Fund Scheme (A-TUFS), estimated to create employment for 35 lakh people and enable investment worth ₹ 95,000 crore (US$ 14.17 billion) by 2022.

- Integrated Wool Development Programme (IWDP) was approved by Government of India to provide support to the wool sector, starting from wool rearer to end consumer, with an aim to enhance quality and increase production during 2017-18 and 2019-20.

*(**Source:*** *https://www.ibef.org/industry/textiles.aspx)*

Apparel Export Promotion Council

The Apparel Export Promotion Council (AEPC) is the official body of apparel exporters that help Indian exporters as well as importers/international buyers choosing India as their preferred destination for sourcing garments.

In FY20 (till November 2019), total textile and clothing exports stood at US$ 22.94 billion.

*(**Source:*** *https://www.ibef.org/exports/apparel-industry-india.aspx)*

Road Ahead

The future for the Indian textiles industry looks promising, buoyed by strong domestic consumption as well as export demand. With consumerism and disposable income on the rise, the retail sector has experienced a rapid growth in the past decade with the entry of several international players like Marks & Spencer, Guess and Next into the Indian market.

High economic growth has resulted in higher disposable income. This has led to rise in demand for products creating a huge domestic market.

*(**Source:** https://www.ibef.org/industry/textiles.aspx)*

OUR BUSINESS

Some of the information contained in the following discussion, including information with respect to our business plans and strategies, contain forward-looking statements that involve risks and uncertainties. You shall read the chapter titled "Forward Looking Statements" beginning on page 12 of this Prospectus, for a discussion of the risks and uncertainties related to those statements and also the section "Risk Factors" for a discussion of certain factors that may affect our business, financial condition or results of operations. Our actual results may differ materially from those expressed in or implied by these forward-looking statements. Our fiscal year ends on March 31 of each year, so all references to a particular fiscal are to the twelve-month period ending March 31 of that year.

The financial information used in this section, unless otherwise stated, is derived from our Financial Information, as restated prepared in accordance with Accounting Standards, Companies Act and SEBI Regulations. The following information is qualified in its entirety by, and should be read together with, the more detailed financial and other information included in this Prospectus, including the information contained in the sections titled "Risk Factors", "Restated Consolidated Financial Statements" and "Restated Standalone Financial Statements" beginning on Page No. 21, 120 and 145 respectively.

Given the nature of the Company's business activities, it does not have installed capacities for its products and manufacturing facilities and, correspondingly, does not have details of capacity utilisation for its products and manufacturing facilities.

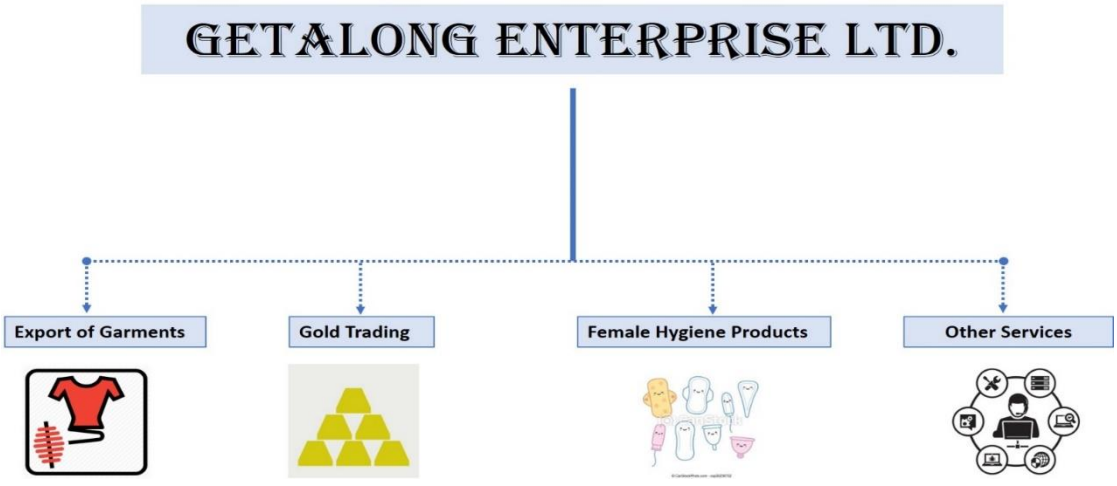
Overview

Our Company was incorporated as 'Getalong Enterrprise Private Limited' under the provisions of the Companies Act, 2013 pursuant to a certificate of incorporation dated July 29, 2020 issued by the Registrar of Companies, Mumbai. Thereafter pursuant to a fresh certificate of incorporation dated August 18, 2020 issued by the Registrar of Companies, Maharashtra at Mumbai the name of our Company was changed to 'Getalong Enterprise Private Limited' Thereafter, pursuant to the conversion of our Company to a public limited company, the name of our Company was changed to 'Getalong Enterprise Limited' pursuant to special resolution passed by the Shareholders at its Extra Ordinary General Meeting held on February 28, 2021 and a fresh certificate of incorporation dated April 12, 2021 was issued to our Company by the RoC.

The Promoters of our Company are, Sweety Rahul Jain and Westpac Investments Private Limited.

Our Company has a diversified product portfolio and is mainly operating in three key segments which are:

- Export of Textiles
- Trading in Gold Bullion
- Sale of Female Care Products
- Other Services



For the period ended July 31, 2021 our total revenue on restated consolidated and standalone basis was ₹ 1706.34 Lakhs and ₹ 798.66 Lakhs. Our Earnings Before Interest, Tax, Depreciation and Amortization on restated consolidated and standalone basis as on July 31, 2021 was ₹144.07 Lakhs and ₹ 110.39 respectively and restated profit after tax for the similar period on restated consolidated and standalone basis were ₹ 107.82 Lakhs and ₹ 82.62 Lakhs respectively.

Main Objects of our Company

The main object contained in the Memorandum of Association of our Company is as mentioned below:

1. *To carry on the business of import, export, buy, sell, trade, deal in convert, alter textiles, manmade handlooms, cotton, silk, wool, jute, artificial silk, terelene and any other type of yarn, fabrics and to make process, alter, convert the yarn, fabrics into readymade garments, made ups, bed sheets, pillow covers, duvets, upholstery, tapestry, linen curtains and mattresses and to deal in organic and inorganic chemicals, dyes & pigments, dairy products, fish and other sea foods, minerals, packing material, plastics, solvent extractions, agricultural produce, food grains, pulses, food colours, edible and mint oils, Soya products, and such other commodities, articles, all kind of lifestyle goods, consumable durable, home appliance, FMCG Electronics products and to act as a export house.*

2. *To carry on the business as manufacturers, traders, importers, exporters, commission agents of fabrics, readymade garments, hosiery & curtains.*

3. *To carry on the business in India and abroad as Traders, Distributors, Dealers, Wholesaler, Retailers, Exporter, Importer, Brokers, Stockiest & Commission agent, professional fees, Agency business. Selling & Marketing Business, of Agricultural, Commercial, Industrial products, Household, Domestic, Automobiles, Farms and Forest product, Food product, Leather & Leather Products. Rubber and rubber product. Petroleum and Petroleum Products, Engineering product goods, Plant & Machinery, Equipment, Apparatus and other Gadgets, Appliances, Accessories, Spare parts, Computer Hardware, Software, all type of Dyes & Chemicals, Minerals, Pharmaceutical, Wool, Silk Yarn, fibres, Garments, Textiles, Paper & all kind of Boards, Tea, Timber Products, Rubber, Plastics, Footwears, Marbles, Granites, Cement and Ceramic Tiles, Pesticides, Glass & Glassware. Tyres & Tubes, Cement, Fertilizers, Iron & Steel, Copper, Gold, Silver, Diamonds, Precious Stones and Jewellery, Currency, Ferrous & Non-Ferrous Metals, Electronic toys, Games, Batteries, Button Cells, Telephones & Sim-cards, Gas Lighters, Calculating Machines, Electronic Organizers, Computer Floppy Diskettes, Audio Video tapes, Compact Discs, T.V. Software, Film and TV Serials, e-commerce, Tele Marketing and internet portals or any other merchandise and commodity.*

4. *To carry on the business of trader, reseller, processors, importers, exporters, buyers, sellers of and dealers in all kinds of fibres, fabrics and textile and hosiery goods, prepared or manufactured from cotton, wool, worsted, shoddy, silk, jute, ramie, hemp, linen, viscose, rayon, artificial and natural yarn, fibre and converters of synthetic, artificial and natural fibres including fibre glass or their wastes or waste products into materials like cloth, readymade garments, made ups, ropes, tapes, yarns, hosiery goods, dress makers, furriers, clother and outfitter.*

Location of our Business

Our Company operates from Registered Office situated at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India

Our Registered office is owned by our Promoter, Westpac Investments Private Limited and the said premises have been taken by our Company on leasehold /leave and license basis through a Leave and License Agreement dated March 11, 2021 for a period of 24 Months commencing from February 1, 2021 for a monthly rent of ₹ 32,000/-.

Our Competitive Strengths

We believe we have the following key competitive strengths.

Wide product portfolio leading to our ability to cater diverse customers

Our Company has, a wide product portfolio catering to customers in diverse segments as a result of which, we have been able to establish trusted relationships with these customers. Due of our wide range of offerings, we

have been able to achieve a total revenue of ₹ 1545.68 Lakhs for the period ended July 31, 2021 on restated consolidated basis in a short span of time.

Strong supplier base for sourcing of raw materials/ products

Our Company has developed a robust supply chain for the sourcing of a wide variety of products that we offer to our customers. While, we do not have any long-term contracts with any of our raw material suppliers / products, however, we have maintained good relationships with our major suppliers. We believe our good relationships with our suppliers enable us to obtain good quality products within the prescribed timelines. We continually strive to maintain strong relationships with our suppliers in order to derive better insight into the markets for our raw materials, which helps us to manage our raw material supply chain, resulting in greater predictability of supply and, consequently, a greater ability to meet production schedules and achieve on-time delivery for our customers.

Scalable Business Model

Our business model is customer centric and order driven. Given India's rise as manufacturer and multiple initiatives taken by Government of India to promote manufacturing in India and our locational advantage of being situated in Mumbai, development of new markets both domestically and internationally we believe our business model is scalable and can achieve greater heights.

Quality Assurance and Standards

Our Company believes in the quality in our process and products. We are committed to maintain quality at all steps of the processing chain upto dispatch of finished products. Our dedicated team ensures the compliance with good practices. We give prime focus to providing quality products to our customers and follows high quality standards

Diversified Business model catering to various segments which are not related to each other protects Company from slowdown in any specific Industry

Our Company is catering to various segments which are independent to each other, our Company has been able to cater to the customers of each segment and any slowdown in any specific industry will not impact the overall revenue of the Company.

Our Business Strategies

Our business strategies are set out hereunder.

Continue to strengthen our existing product portfolio and diversify into products with attractive growth and profitability prospects

We seek to leverage our capabilities, practices, to not only expand our product portfolio in the existing segments but also enter new business segments. We intend to enhance our capabilities and hence grow value chains to supply different products with a healthy mix of quality and volume-based production. This, we believe, will be possible through acquisition of new customers for existing product as well as through establishment of new product portfolios

Further, we are also currently deliberating on enquiries received and, in the event, a suitable opportunity arises, we shall look adding agricultural products in our products range.

We intend to draw on our experience, market position and ability to timely deliver quality products to successfully foray into other sectors.

Focus on deepening and strengthening our relationships with our existing customers as well as catering to new customers

We have in the short period of time established good relationships with our customers leading to recurrent business engagements with them. We plan to continue to focus on customers with whom we have good relationships in order to develop and supply more sophisticated, higher margin products.

We also believe that given our relationship with our international customers, we shall be the one of the preferred suppliers to such customers going forward. We believe that our customer retention levels reflect our ability to provide high quality products, and our consistent customer servicing standards have enabled us to increase our customer dependence on us. We continue to strive to understand our customers' business requirements and provide products that maximize their returns as well as growth to our Company.

We anticipate that our product offerings, the quality thereof will help us in increasing our share of business amongst our existing customers as well as increase our customer base.

Expand international presence including through increase in exports

We are currently operating only single location in Mumbai, Maharashtra. A significant portion of our business operations are focused on exports. Going forward, we plan to establish our presence in other regions including international operations. Our emphasis is on expanding the scale of our operations as well as growing our supply chain network. We believe this expansion plan will provide attractive opportunities to grow our client base and revenue in the upcoming years, thereby supporting local job employment and contribute to Make in India initiative.

We seek to identify markets where we believe we can provide cost and operational advantages to our clients and distinguish ourselves from other competitors.

Continue to strive for operational efficiencies, supply chain rationalisation and effective planning

We intend to continue to maintain or improve upon our benchmarks for cost structure. This cost structure sustainability shall be achieved over the years through emphasis on economies of scale, employment of learnings acquired in our day to day operations.

In addition, our Company shall also focus on order delivery time reduction by adopting advanced technologies that will also result in process optimization, thereby increasing our Company's capacity to undertake more number of orders. One of the strategies we have adopted in the past and shall continue to adopt in the future, is flexibility in offering different product verticals. We believe that this gives us higher utilisation levels while also helping us in attaining cost advantage.

Our Business Operations

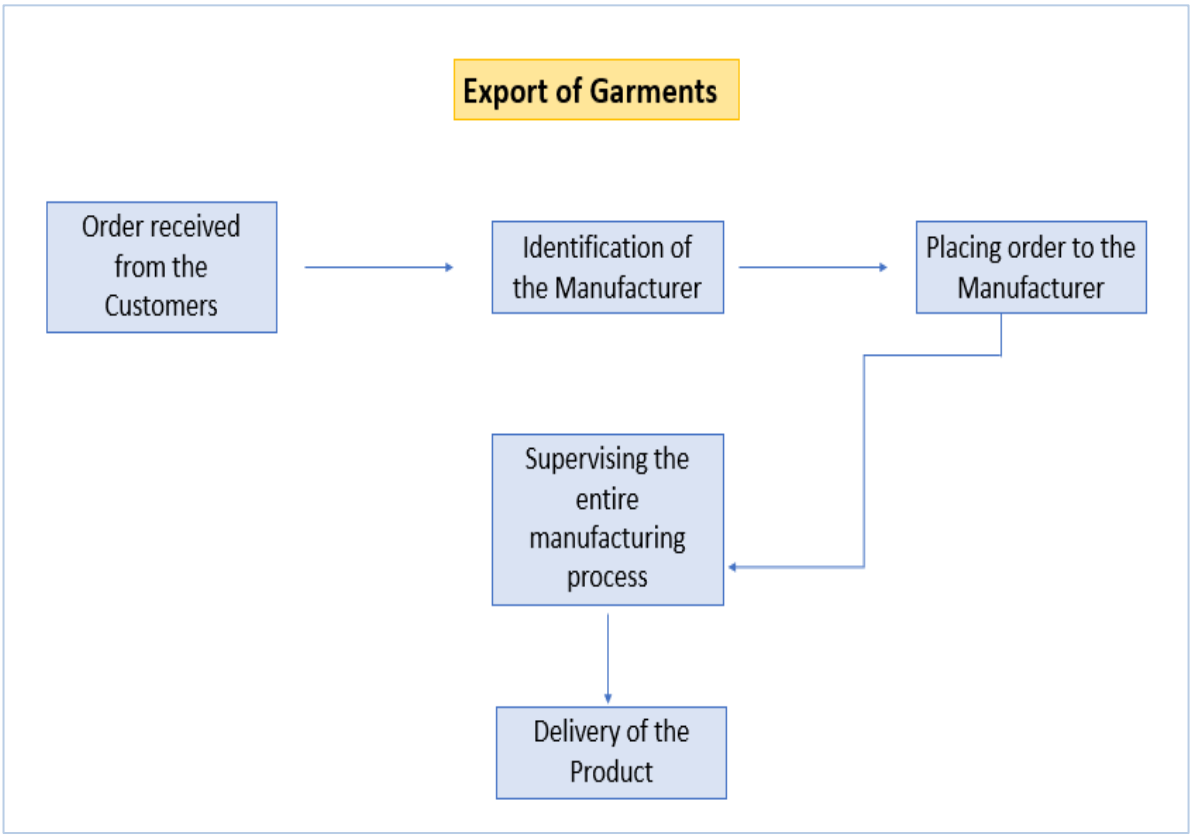
The Company is engaged in the following businesses:

1. **Textiles**

Export and domestic sales of Readymade garments:

- The Company procures semi-finished and finished good from the manufactures and the market respectively.

- The semi-finished items are converted into finished items by the getting job work done on contract basis thus promoting make in India drive.


Export of Garments
Order received from the Customers
Identification of the Manufacturer
Placing order to the Manufacturer
Supervising the entire manufacturing process
Delivery of the Product

Products Pictures (Sample)

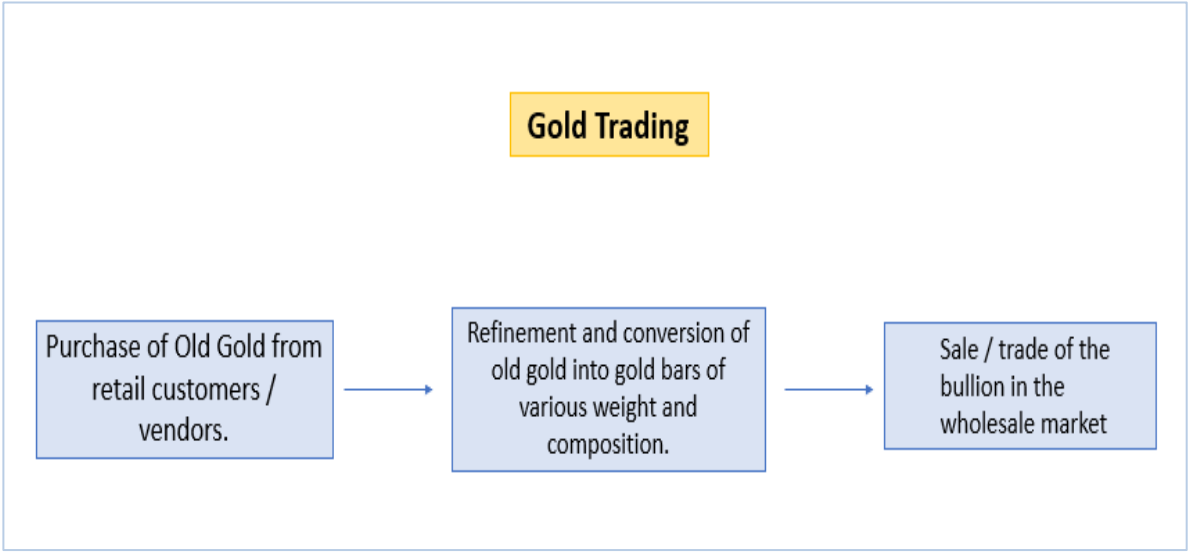
Boys Knitted Set (of cotton)	Boys Knitted T-shirts
Boys woven jeans	Boys woven 2 pcs suit
Girls knitted Kurtis (of cotton)	Girls Woven Frocks

Men’s woven cargo pant	Men’s woven jeans (of cotton)
Babies knitted set (of cotton)	Men’s woven shirts
Scarfs	Women woven embroidery dress
Shawls (wool + MMF)	Girls woven skirt

2. Gold Trading

Trading in Gold Bullion:

- The Company purchases old gold / ornaments from retail customers / vendors.
- The procured old gold is then refined and converted into gold bars of various weight and composition.
- The gold bullion is then sold / traded in the wholesale market as per regulatory norms set the authorities.



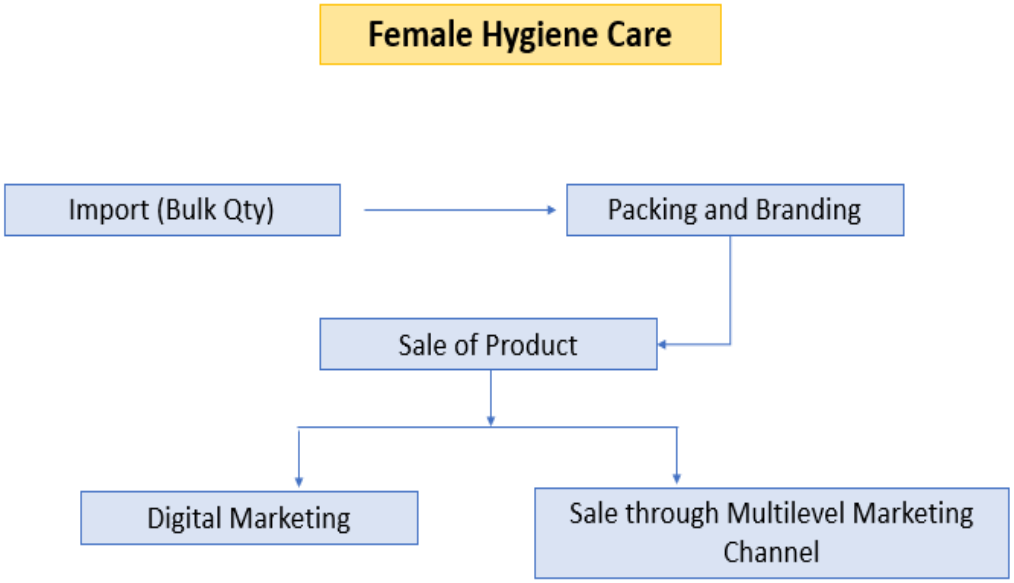
Products Pictures (Sample)

Gold Bullion - 100 gms	Gold Bullion - 50 gms
Gold Bullion – 10 gms	Gold Bullion - 5 gms

3. Female Care Products

- The Company is in wholesale buying of Female Care Products like sanitary napkins etc. The Company is the process of adding new products and enhancing the portfolio within the existing categories.

- The products are repacked, marketed and branded under the Company's own brand name and then sold in the market on retails basis.



4. Other Services

- The Company also is into the various types of Management Consultancy and IT support services for various entities.

Sales and Marketing

As on date we don't have a separate marketing team but the marketing of our products, negotiating prices, procuring repeat orders and ensuring timely dispatch and deliveries is overseen by our Managing Director only.

Information Technology

We intend to continue to focus on and make investments in our IT systems and processes, including our backup systems, to improve our operational efficiency, customer service and decision making process and to reduce manual intervention and the risk of system failures and the negative impacts these failures may have on our business thereby improving reliability and efficiency of our business and operations.

Intellectual Property

S. No	Brand Name/Logo Trademark	Class	Owner	Number-Date of Application	Authority	Current Status
1.	Getalong Enterprise Ltd.	25	Getalong Enterprise Limited	4945020 - April 14, 2021	The Registrar of Trade Marks, The Office of Trade Marks Registry,	Accepted and Advertised

					Mumbai	

Human Resource

As on the date of this Prospectus, we have 9 employees including our Directors and KMPs.

We believe that our employees are key contributors to our business success. Our personnel policies are aimed towards recruiting the talent that we need, facilitating the integration of our employees into the Company, encouraging the development of needed skill-sets and creating a mutually beneficial relationship with employees in order to support the performance and growth of our Company.

Property

Registered Office (Leased)

Address	Lessor	Relation with Lessor	Date of Lease and License Agreement	Period of Lease	Monthly Rent
Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India	Westpac Investments Private Limited	Promoter	March 11, 2021	24 Months commencing from February 1, 2021	₹ 32,000/-

Other Properties (Owned)

Address	Seller	Relation with Seller	Date of Agreement for Sale	Consideration
Office No. 303, 3rd Floor, Yogeshwar, 135-139, Kazi Sayed Street, Masjid Bunder (West), Mumbai – 400 003, Maharashtra, Mumbai	Myriad Insurance Brokers Limited	Group Company and Promoter Group Entity	December 24, 2020	₹ 44,50,000 (excluding stamp duty and registration charges)

Competition

We operate in a competitive environment and we expect to face greater competition from existing competitors. We compete on the basis of our ability to fulfil our obligations including the timely delivery of products and the price and quality of such products. Some of our competitors have more resources than us, while certain competitors may have lower cost of operations.

INSURANCE

We believe that our business does not require insurance coverage. We will continue to review our policies to ensure adequate insurance coverage maintained.

KEY REGULATIONS AND POLICIES

The following description is a summary of the relevant regulations and policies as prescribed by the GoI and other regulatory bodies that are applicable to our business. The information detailed below has been obtained from various legislations, including rules and regulations promulgated by regulatory bodies, and the bye laws of the respective local authorities that are available in the public domain. The regulations set out below may not be exhaustive and are merely intended to provide general information to the shareholders and neither designed, nor intended to substitute for professional legal advice. For details of government approvals obtained by us, see the section titled "Government and Other Approvals" on page 189 of this Prospectus.

The Companies Act, 2013 (to the extent notified).

The consolidation and amendment in the law relating to the Companies Act, 1956 made way to the enactment of the Companies Act, 2013. The Companies Act, 1956 is still applicable to the extent not replaced.

The Companies Act primarily regulates the formation, financing, functioning and restructuring of separate legal entity as companies. The Act provides regulatory and compliance mechanism regarding all relevant aspects including organizational, financial and managerial aspects of companies. The provisions of the Act state the eligibility, procedure and execution for various functions of the company, the relation and action of the management and that of the shareholders. The law laid down transparency, corporate governance and protection of shareholders & creditors. The Companies Act plays the balancing role between these two competing factors, namely, management autonomy and investor protection.

The Indian Contract Act, 1872

The Contract Act is the legislation which lays down the general principles relating to formation, performance and enforceability of contracts. The rights and duties of parties and the specific terms of agreement are decided by the contracting parties themselves, under the general principles set forth in the Contract Act. The Contract Act also provides for circumstances under which contracts will be considered as 'void' or 'voidable'. The Contract Act contains provisions governing certain special contracts, including indemnity, guarantee, bailment, pledge, and agency.

TAX RELATED REGULATIONS

Income Tax Act, 1961

Income Tax Act, 1961 is applicable to every Domestic / Foreign Company whose income is taxable under the provisions of this Act or Rules made under it depending upon its "Residential Status" and "Type of Income" involved. U/s 139(1) every Company is required to file its Income tax return for every Previous Year by 30th September of the Assessment Year. Other compliances like those relating to Tax Deduction at Source, Advance Tax, Minimum Alternative Tax and like are also required to be complied by every Company.

Central Goods and Service Tax Act, 2017

Goods and Services Tax (GST) is a comprehensive indirect tax on manufacture, sale and consumption of goods and services throughout India to replace taxes levied by the central and state governments. It was introduced as The Constitution (One Hundred and First Amendment) Act 2016, following the passage of Constitution 101st Amendment Bill. The GST is governed by GST Council and its Chairman is Union Finance Minister of India. This method allows GST-registered businesses to claim tax credit to the value of GST they paid on purchase of goods or services as part of their normal commercial activity. Administrative responsibility would generally rest with a single authority to levy tax on goods and services. Exports would be considered as zero-rated supply and imports would be levied the same taxes as domestic goods and services adhering to the destination principle in addition to the Customs Duty which will not be subsumed in the GST.

Customs Act, 1962

The provisions of the Customs Act, 1962 and rules made there under are applicable at the time of import of goods i.e. bringing into India from a place outside India or at the time of export of goods i.e. taken out of India to a place outside India. Any Company requiring to import or export any goods is first required to get it registered and obtain an IEC (Importer Exporter Code). Imported goods in India attract basic customs duty, additional customs duty

and education cess. The rates of basic customs duty are specified under the Customs Tariff Act 1975. Customs duty is calculated on the transaction value of the goods. Customs duties are administrated by Central Board of Excise and Customs under the Ministry of Finance

Maharashtra State Tax on Profession, Trades, Callings and Employment Rules, 1975

The professional tax slabs in India are applicable to those citizens of India who are either involved in any profession or trade. The State Government of each State is empowered with the responsibility of structuring as well as formulating the respective professional tax criteria and is also required to collect funds through professional tax. The professional taxes are charged on the incomes of individuals, profits of business or gains in vocations. The professional tax is charged as per the List II of the Constitution. The professional tax is classified under various tax slabs in India. The tax payable under the State Acts by any person earning a salary or wage shall be deducted by his employer from the salary or wages payable to such person before such salary or wages is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary and wage is paid to such persons, be liable to pay tax on behalf of such person and employer has to obtain the registration from the assessing authority in the prescribed manner.

LAWS RELATED TO ENVIRONMENTAL LAWS

National Environmental Policy, 2006

The dominant theme of this policy is that while conservation of environmental resources is necessary to secure livelihoods and well-being of all, the most secure basis for conservation is to ensure that people dependent on particular resources obtain better livelihoods from the fact of conservation, than from degradation of the resource.

Environment (Protection) Act, 1986 as amended ("EPA")

EPA provides for the prevention, control and abatement of pollution. Pollution control boards have been constituted in all states in India to exercise the powers and perform the functions provided for under these statutes for the purpose of preventing and controlling pollution. Companies are required to obtain consents of the relevant state pollution control boards for emissions and discharge of effluents into the environment.

Air (Prevention and Control of Pollution) Act, 1981, as amended (the "Air Act")

With a view to ensuring that the standards for emission of air pollutants are complied with, the State Government shall, in consultation with the State Board, give such instructions as may be deemed necessary to the concerned authority and such authority shall, notwithstanding anything contained in that Act or the rules made there under be bound to comply with such instructions.

OTHER GENERAL REGULATIONS

The Micro, Small and Medium Enterprises Development Act, 2006 ("MSME Act"):

MSME Act was enacted to provide for facilitating the promotion and development and enhancing the competitiveness of micro, small and medium enterprises. Any person who intends to establish (a) a micro or small enterprise, at its discretion; (b) a medium enterprise engaged in providing or rendering of services may, at its discretion; or (c) a medium enterprise engaged in manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951 is required to file a memorandum before such authority as specified by the State Government or the Central Government. Accordingly, in exercise of this power under the MSME Act, the Ministry of Micro, Small and Medium Enterprises notification dated September 18, 2015 specified that every micro, small and medium enterprises is required to file a Udyog Adhaar Memorandum in the form and manner specified in the notification.

The Sale of Goods Act, 1930 (Sale of Goods Act)

The law relating to the sale of goods is codified in the Sale of Goods Act, 1930. It defines sale and agreement to sell as a contract whereby the seller transfers or agrees to transfer the property in goods to the buyer for a price and provides that there may be a contract of sale between part owner and another and that the contract of sale may be absolute or conditional.

Foreign Exchange Management Act, 1999 ("FEMA") and Regulations framed thereunder.

Foreign investment in India is governed primarily by the provisions of the FEMA which relates to regulation primarily by the RBI and the rules, regulations and notifications there under, and the policy prescribed by the Department of Industrial Policy and Promotion, Ministry of Commerce & Industry, Government of India. As laid down by the FEMA Regulations no prior consents and approvals are required from the Reserve Bank of India, for Foreign Direct Investment under the 'automatic route' within the specified sectoral caps. In respect of all industries not specified as FDI under the automatic route, and in respect of investment in excess of the specified sectoral limits under the automatic route, approval may be required from the FIPB and/or the RBI. The RBI, in exercise of its power under the FEMA, has notified the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FEMA Regulations") to prohibit, restrict or regulate, transfer by or issue security to a person resident outside India and Foreign Exchange Management (Export of Goods and Services) Regulations, 2000 for regulation on exports of goods and services. 100 % FDI is permitted on the Indian Textile industry under the automatic route.

Foreign Trade Policy 2015-2020:

FTP 2015-20 provides a framework for increasing exports of goods and services as well as generation of employment and increasing value addition in the country, in line with the 'Make in India' programme. It introduces two new schemes, namely 'Merchandise Exports from India Scheme (MEIS)' for export of specified goods to specified markets and 'Services Exports from India Scheme (SEIS)' for increasing exports of notified services. In view of the unprecedented current situation arising out of the pandemic Novel COVID-19 and to provide continuity in the policy regime, the FTP 2015-2020, valid till 31.03.2020 has been extended till 31.03.2021 with similar extensions made in the related procedures.

Bombay Stamp Act, 1958 (the Stamp Act)

The purpose of the Stamp Act was to streamline and simplify transactions of immovable properties and securities by the State government. The Stamp Act provides for the imposition of stamp duty at the specified rates on instruments listed in Schedule I of the Stamp Act.

Registration Act, 1908

The Registration Act, 1908 ("Registration Act") was passed to consolidate the enactments relating to the registration of documents. The main purpose for which the Registration Act was designed was to ensure information about all deals concerning land so that correct land records could be maintained. The Registration Act is used for proper recording of transactions relating to other immovable property also. The Registration Act provides for registration of other documents also, which can give these documents more authenticity. Registering authorities have been provided in all the districts for this purpose.

Motor Vehicles Act, 1988, as amended ("MV Act") and Central Motor Vehicle Rules, 1989 ("CMV Rules")

The "MV Act" was and rules made there under were enacted to ensure road safety and accordingly lays down norms for safety including speed limits and traffic regulations and empowers the state or the central government or any authority, constituted under the MV Act to make rules in accordance with the MV Act and to restrict the use of vehicles in the interest of public safety or convenience. The MV Act requires every vehicle to be registered and insured and for every person driving a motor vehicle to obtain a license from the appropriate licensing authority.

Competition Act, 2002

The Competition Act, 2002 prohibits anti-competitive agreements, abuse of dominant positions by enterprises and regulates "combinations" in India. The Competition Act also established the Competition Commission of India (the "CCI") as the authority mandated to implement the Competition Act, 2002. The provisions of the Competition Act relating to combinations were notified on March 4, 2011 and came into effect on June 1, 2011. Combinations which are likely to cause an appreciable adverse effect on competition in a relevant market in India are void under the Competition Act.

Negotiable Instruments Act, 1881 ("NI Act")

The Act provides effective legal provision to restrain people from issuing cheques without having sufficient funds in their account or any stringent provision to punish them in the event of such cheque not being honoured by their bankers and returned unpaid.

Consumer Protection Act, 2019

Few of the provisions of The Consumer Protection Act, 2019 ("COPRA") have been notified vide notification No. S.O. 2421(E), dated 23rd July 2020 thus repealing the respective provisions of Consumer Protection Act, 1986. However the provisions of Consumer Protection Act, 1986, are still valid to the extent COPRA being not notified. The Consumer Protection Act provides a mechanism for the consumer to file a complaint against a service provider in cases of unfair trade practices, restrictive trade practices, deficiency in services, price charged being unlawful and food served being hazardous to life. It also places product liability on a manufacturer or product service provider or product seller, to compensate for injury or damage caused by defective product or deficiency in services. It provides for a three tier consumer grievance redressal mechanism at the national, state and district levels. Non-compliance of the orders of the redressal commissions attracts criminal penalties. The COPRA has brought e-commerce entities and their customers under its purview including providers of technologies or processes for advertising or selling, online market place or online auction sites. The COPRA also provides for mediation cells for early settlement of the disputes between the parties.

LAWS RELATED TO THE STATE:

Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017

The Act provide for the regulation of conditions of employment and other conditions of service of workers employed in shops, residential hotels, restaurants, eating houses, theatres, other places of public amusement or entertainment and other establishments and for matters connected therewith or incidental thereto. It generally prescribes obligations in respect of registration, opening and closing hours, daily and weekly working hours, holidays, leave, health and safety measures and wages for overtime work.

Maharashtra Contract Labour (Regulation and Abolition) Central Rules, 1971

Maharashtra Contract Labour (Regulation and Abolition) Rules, 1971 (the "Contract Labour Rules") is applicable to the establishments where fifty (50) or more people work on contract basis requires the contractor to establish canteens, rest rooms, drinking water, washing facilities, first aid facilities, and other facilities. Where the employment of any worker is terminated by or on behalf of the contractor, the wages earned by the worker shall be paid before the expiry of the second working day from the day on which his employment is terminated. Every employer shall maintain register of contractors and register of persons employed. The contractor is also required to issue an employment card to the employee and issue service certificate to the employee when he is terminated by the contractor for whatsoever reasons.

Maharashtra Fire Prevention & Life Safety Measure Act, 2006 (the "Act") and the Maharashtra Fire Prevention and Life Safety Measures Rules, 2009 (the "Rules")

The Maharashtra Fire Prevention & Life Safety Measure Act, 2006 and the Maharashtra Fire Prevention and Life Safety Measures Rules, 2009 provide for more effective provisions for the fire prevention and life safety measures in various types of buildings in different areas in the State of Maharashtra. The Act and the Rules provide that the owner or occupier shall provide for minimum firefighting installations as specified, fire prevention and life safety measures. Further, the owner or the occupier, as the case may be, shall maintain the fire prevention and life safety measures in good repair and efficient condition at all times, in accordance with the provisions of the Act or the Rules.

Municipality Laws

Pursuant to the Constitution (Seventy-Fourth Amendment) Act, 1992, the respective state legislatures in India have power to endow the municipalities with power to implement schemes and perform functions in relation to matters listed in the Twelfth Schedule to the Constitution of India. The respective States of India have enacted laws empowering the municipalities to issue trade license for operating stores and implementation of regulations relating to such license along with prescribing penalties for non-compliance.

Approvals from Local Authorities

Setting up of a factory or manufacturing entails the requisite planning approvals to be obtained from the relevant Local Panchayat(s) outside the city limits and appropriate Metropolitan Development Authority within the city limits. Consents are also required from the state pollution control board(s), the relevant state electricity board(s), the state excise authorities, sales tax, among others, are required to be obtained before commencing the building of a factory or the start of manufacturing operations.

PROPERTY RELATED LAWS

The Company is required to comply with central and state laws in respect of property. Central Laws that may be applicable to our Company's operations include the Land Acquisition Act, 1894, the Transfer of Property Act, 1882, Registration Act, 1908, Indian Stamp Act, 1899, and Indian Easements Act, 1882.

LAWS RELATING TO INTELLECTUAL PROPERTY

Trademarks Act, 1999

Under the Trademarks Act, 1999 ("Trademarks Act"), a trademark is a mark capable of being represented graphically and which is capable of distinguishing the goods or services of one person from those of others used in relation to goods and services to indicate a connection in the course of trade between the goods and some person having the right as proprietor to use the mark. A 'mark' may consist of a device, brand, heading, label, ticket, name signature, word, letter, numeral, shape of goods, packaging or combination of colors or any combination thereof.

The Designs Act, 2000 (Designs Act)

The objective of Designs Act it to promote and protect the design element of industrial production. It is also intended to promote innovative activity in the field of industries. The Controller General of Patents, Designs and Trade Marks appointed under the Trademarks Act shall be the Controller of Designs for the purposes of the Designs Act. When a design is registered, the proprietor of the design has copyright in the design during ten years from the date of registration.

Other regulations

In addition to the above, the Company is required to comply with the provisions of the Companies Act, and other applicable statutes imposed by the Centre or the State for its day-to-day operations.

LAWS RELATING TO EMPLOYMENT

As part of business of the Company it is required to comply from time to time with certain laws in relation to the employment of labour. A brief description of certain labour legislations which are applicable to the Company is set forth below:

Workmen's Compensation Act, 1923

The Workmen's Compensation Act, 1923 (—WCA) has been enacted with the objective to provide for the payment of compensation to workmen by employers for injuries by accident arising out of and in the course of employment, and for occupational diseases resulting in death or disablement. The WCA makes every employer liable to pay compensation in accordance with the WCA if a personal injury/disablement/ loss of life is caused to a workman (including those employed through a contractor) by accident arising out of and in the course of his employment. In case the employer fails to pay compensation due under the WCA within one month from the date it falls due, the commissioner appointed under the WCA may direct the employer to pay the compensation amount along with interest and may also impose a penalty

Employees Provident Fund and Miscellaneous Provisions Act, 1952

Under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF Act), compulsory provident fund, family pension fund and deposit linked insurance are payable to employees in factories and other establishments. The legislation provides that an establishment employing more than 20 (twenty) persons, either

directly or indirectly, in any capacity whatsoever, is either required to constitute its own provident fund or subscribe to the statutory employee's provident fund. The employer of such establishment is required to make a monthly contribution to the provident fund equivalent to the amount of the employee's contribution to the provident fund. There is also a requirement to maintain prescribed records and registers and filing of forms with the concerned authorities. The EPF Act also prescribes penalties for avoiding payments required to be made under the abovementioned schemes.

Employees State Insurance Act, 1948, as amended (the "ESIC Act")

The ESI Act, provides for certain benefits to employees in case of sickness, maternity and employment injury. All employees in establishments covered by the ESI Act are required to be insured, with an obligation imposed on the employer to make certain contributions in relation thereto. In addition, the employer is also required to register itself under the ESI Act and maintain prescribed records and registers.

Payment of Gratuity Act, 1972, as amended (the "Gratuity Act")

The Gratuity Act establishes a scheme for the payment of gratuity to employees engaged in every factory, mine, oil field, plantation, port and railway company, every shop or establishment in which ten or more persons are employed or were employed on any day of the preceding twelve months and in such other establishments in which ten or more employees are employed or were employed on any day of the preceding twelve months, as notified by the Central Government from time to time. Penalties are prescribed for non-compliance with statutory provisions.

Under the Gratuity Act, an employee who has been in continuous service for a period of five years will be eligible for gratuity upon his retirement, resignation, superannuation, death or disablement due to accident or disease. However, the entitlement to gratuity in the event of death or disablement will not be contingent upon an employee having completed five years of continuous service. The maximum amount of gratuity payable may not exceed ₹ 1 million.

Industrial Disputes Act, 1947, as amended (the "ID Act")

The ID Act provides the procedure for investigation and settlement of industrial disputes. When a dispute exists or is apprehended, the appropriate Government may refer the dispute to a labour court, tribunal or arbitrator, to prevent the occurrence or continuance of the dispute, or a strike or lock-out while a proceeding is pending. The labour courts and tribunals may grant appropriate relief including ordering modification of contracts of employment or reinstatement of workmen.

Equal Remuneration Act, 1979:

The Equal Remuneration Act 1979 provides for payment of equal remuneration to men and women workers and for prevention discrimination, on the ground of sex, against female employees in the matters of employment and for matters connected therewith. The act was enacted with the aim of state to provide Equal Pay and Equal Work as envisaged under Article 39 of the Constitution.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("SHWW Act") provides for the protection of women at work place and prevention of sexual harassment at work place. The SHWW Act also provides for a redressal mechanism to manage complaints in this regard. Sexual harassment includes one or more of the following acts or behaviour namely, physical contact and advances or a demand or request for sexual favors or making sexually colored remarks, showing pornography or any other unwelcome physical, verbal or non-verbal conduct of sexual nature. The SHWW Act makes it mandatory for every employer of a workplace to constitute an Internal Complaints Committee which shall always be presided upon by a woman. It also provides for the manner and time period within which a complaint shall be made to the Internal Complaints Committee i.e. a written complaint is to be made within a period of 3 (three) months from the date of the last incident. If the establishment has less than 10 (ten) employees, then the complaints from employees of such establishments as also complaints made against the employer himself shall be received by the Local Complaints Committee. The penalty for non-compliance with any provision of the SHWW Act shall be punishable with a fine extending to ₹ 50,000/-.

HISTORY AND CERTAIN CORPORATE MATTERS

Brief history of our Company

Our Company was incorporated as 'Getalong Enterrprise Private Limited' under the provisions of the Companies Act, 2013 pursuant to a certificate of incorporation dated July 29, 2020 issued by the Registrar of Companies, Mumbai. Thereafter pursuant to a fresh certificate of incorporation dated August 18, 2020 issued by the Registrar of Companies, Mumbai the name of our Company was changed to 'Getalong Enterprise Private Limited' Thereafter, pursuant to the conversion of our Company to a public limited company, the name of our Company was changed to 'Getalong Enterprise Limited' pursuant to special resolution passed by the Shareholders at its Extra Ordinary General Meeting held on February 28, 2021 and a fresh certificate of incorporation dated April 12, 2021 was issued to our Company by the Registrar of Companies, Mumbai . For further details on the changes in the name and registered office of our Company, see "*History and Certain Corporate Matters*" on page 96.

Our Company is managed by our Promoters Director Sweety Rahul Jain and Westpac Investments Private Limited. For further details, see "*Our Promoters and Promoter Group*" and "*Our Management*" on page no. 112 and 101 respectively of this Prospectus.

Our Company has 12 shareholders as on the date of filing of this Prospectus.

Change in registered office of our Company

The details of changes in the registered office of our Company are set forth below:

Date of Change	Details of change	Reasons for change
February 02, 2021	Registered office of our Company was changed from Office No. 408, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai, Maharashtra – 400 075, India to Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India	For operational convenience

Main Objects of our Company

The main object contained in the Memorandum of Association of our Company is as mentioned below:

1. *To carry on the business of import, export, buy, sell, trade, deal in convert, alter textiles, man made handlooms, cotton, silk, wool, jute, artificial silk, terelene and any other type of yarn, fabrics and to make process, alter, convert the yarn, fabrics into readymade garments, made ups, bed sheets, pillow covers, duvets, upholstery, tapestry, linen curtains and mattresses and to deal in organic and inorganic chemicals, dyes & pigments, dairy products, fish and other sea foods, minerals, packing material, plastics, solvent extractions, agricultural produce, food grains, pulses, food colours, edible and mint oils, Soya products, and such other commodities, articles, all kind of lifestyle goods, consumable durable, home appliance, FMCG Electronics products and to act as a export house.*

2. *To carry on the business as manufacturers, traders, importers, exporters, commission agents of fabrics, readymade garments, hosiery & curtains.*

3. *To carry on the business in India and abroad as Traders, Distributors, Dealers, Wholesaler, Retailers, Exporter, Importer, Brokers, Stockiest & Commission agent, professional fees, Agency business. Selling & Marketing Business, of Agricultural, Commercial, Industrial products, Household, Domestic, Automobiles, Farms and Forest product, Food product, Leather & Leather Products. Rubber and rubber product. Petroleum and Petroleum Products, Engineering product goods, Plant & Machinery, Equipment, Apparatus and other Gadgets, Appliances, Accessories, Spare parts, Computer Hardware, Software, all type of Dyes & Chemicals, Minerals, Pharmaceutical, Wool, Silk Yarn, fibers, Garments, Textiles, Paper & all kind of Boards, Tea, Timber Products, Rubber, Plastics, Footwears, Marbles, Granites, Cement and Ceramic Tiles, Pesticides, Glass & Glassware. Tyres & Tubes, Cement, Fertilizers, Iron & Steel, Copper, Gold, Silver, Diamonds, Precious Stones and Jewellery, Currency, Ferrous & Non Ferrous Metals, Electronic toys, Games, Batteries, Button Cells, Telephones & Sim-cards, Gas Lighters, Calculating Machines, Electronic*

Organizers, Computer Floppy Diskettes, Audio Video tapes, Compact Discs, T.V. Software, Film and TV Serials, e-commerce, Tele Marketing and internet portals or any other merchandise and commodity.

4. *To carry on the business of trader, reseller, processors, importers, exporters, buyers, sellers of and dealers in all kinds of fibres, fabrics and textile and hosiery goods, prepared or manufactured from cotton, wool, worsted, shoddy, silk, jute, ramie, hemp, linen, viscose, rayon, artificial and natural yarn, fibre and converters of synthetic, artificial and natural fibres including fibre glass or their wastes or waste products into materials like cloth, readymade garments, made ups, ropes, tapes, yarns, hosiery goods, dress makers, furriers, clother and outfitter.*

Amendments to our Memorandum of Association

Set out below are the amendments to our Memorandum of Association in the ten years preceding the date of this Prospectus:

Date of Shareholders' resolution / amendment	Nature of Amendment
July 31, 2020	Clause I of our Memorandum of Association was amended to reflect the change in our name from 'Getalong Enterprise Private Limited' to 'Getalong Enterprise Private Limited'
January 06, 2021	Clause V of our Memorandum of Association was amended to reflect the increase in our authorised share capital from ₹ 1,00,000 divided into 10,000 Equity Shares of face value ₹ 10 each to ₹ 1,60,00,000 divided into 16,00,000 Equity Shares of face value ₹ 10 each.
March 18, 2021	Clause I of our Memorandum of Association was amended to reflect the change in our name from 'Getalong Enterprise Private Limited' to 'Getalong Enterprise Limited' pursuant to conversion of our Company
August 14, 2021	Clause V of our Memorandum of Association was amended to reflect the increase in our authorised share capital from ₹ 1,60,00,000 divided into 16,00,000 Equity Shares of face value ₹ 10 each to ₹ 2,00,00,000 divided into 20,00,000 Equity Shares of face value ₹ 10 each

Major events and milestones of our Company

The table below sets forth the key events in the history of our Company:

Calendar Year	Particulars
2020	Incorporation of our Company
2020	Receipt of Importer-Exporter Certificate
2021	Crossed turnover of ₹ 50 Crores
2021	Conversion of our Company from private limited company to public limited company
2021	Acquired our Subsidiary Company namely "Adrian Trading Private Limited"
2021	Acquired our Subsidiary Company namely "Rutuja Textiles Private Limited"
2021	ISO Certificate 9001:2015 for Quality Management System

Awards, accreditations or recognitions

Our Company have not received any award, accreditation and recognition

Launch of key products or services, entry or exit in new geographies

For details of launch of key products or services, entry in new geographies or exit from existing markets, capacity or facility creation and the location of plants see "*History and Certain Corporate Matters*" and "*Our Business*" on pages 96 and 80, respectively.

Financial or Strategic Partners

Our Company does not have any financial or strategic partners as on the date of filing this Prospectus.

Time or cost overruns

There have been no time or cost overruns pertaining in the setting up of projects by our Company since incorporation.

Defaults or rescheduling of borrowings with financial institutions/banks

Our Company has not defaulted on repayment of any loan availed from any banks or financial institutions. The tenure of repayment of any loan availed by our Company from banks or financial institutions has not been rescheduled.

Revaluation of assets

Our Company has not revalued its assets in the 10 years preceding the date of this Prospectus:

Our holding company

As on the date of this Prospectus, our Company does not have a holding Company.

Joint ventures of our Company

As on the date of this Prospectus, our Company does not have any joint ventures.

Subsidiaries of our Company

As on the date of this Prospectus, our Company has 2 Subsidiaries namely, Rutuja Textiles Private Limited ("**RTPL**") and Adrian Trading Private Limited ("**ATPL**").

1. **Rutuja Textiles Private Limited** ("**RTPL**")

RTPL was incorporated under the Companies Act, 2013 on July 23, 2015 with the RoC. Its registered office is located at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India. The CIN of RTPL is U74900MH2015PTC266792. RTPL is currently engaged in the business of wholesale of textiles fibers including exports and resale. In accordance with the provisions of the objects clause of its memorandum of association, RTPL is permitted to carry out its present business activities.

The authorised share capital of RTPL is ₹ 5,00,000 divided into 50,000 equity shares of ₹ 10 each and its paid-up share capital is ₹ 5,00,000 divided into 50,000 equity shares of ₹ 10 each.

Shareholding Pattern

Sr. No.	Name of Shareholder	No. of Shares	Percentage
1.	Getalong Enterprise Limited	49,500	99.00%
2.	Narendra Bharat Parekh	500	1.00%
	Total	50,000	100.00%

Our Company directly holds 99% of the issued, subscribed and paid-up equity share capital of RTPL.

Financial Information

Particulars	As at March 31,		
	2021	2020	2019
Equity Capital	5.00	5.00	5.00
Reserves and Surplus	(5.09)	(5.07)	(5.07)
Net worth	(0.09)	(0.07)	(0.07)
Total Revenue (including other income)	0.12	Nil	Nil

Profit/ (Loss) after tax	(0.03)	Nil	0.06
Earnings per share (face value of ₹ 10 each)	(0.05)	Nil	(0.12)
Net asset value per share (₹)	(0.18)	(0.13)	(0.13)

There are no accumulated profits or losses of RTPL not accounted for by our Company.

2. **Adrian Trading Private Limited** ("**ATPL**")

ATPL was incorporated under the Companies Act, 2013 on December 10, 2015 with the RoC. Its registered office is located at Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India. The CIN of ATPL is U74900MH2015PTC270885. ATPL is currently engaged in the business of wholesale of textiles fibers including exports and resale. In accordance with the provisions of the objects clause of its memorandum of association, ATPL is permitted to carry out its present business activities.

The authorised share capital of ATPL is ₹ 5,00,000 divided into 50,000 equity shares of ₹ 10 each and its paid-up share capital is ₹ 5,00,000 divided into 50,000 equity shares of ₹ 10 each.

Shareholding Pattern

Sr. No.	Name of Shareholder	No. of Shares	Percentage
1.	Getalong Enterprise Limited	49,500	99.00%
2.	Narendra Bharat Parekh	500	1.00%
	Total	50,000	100.00%

Our Company directly holds 99% of the issued, subscribed and paid-up equity share capital of ATPL.

Financial Information

(₹ in Lakhs)

Particulars	As at March 31,		
	2021	2020	2019
Equity Capital	5.00	5.00	5.00
Reserves and Surplus	(5.09)	(5.07)	(5.07)
Net worth	(0.09)	(0.07)	(0.07)
Total Revenue (including other income)	0.12	Nil	Nil
Profit/ (Loss) after tax	(0.03)	Nil	Nil
Earnings per share (face value of ₹ 10 each)	(0.05)	Nil	0.12
Net asset value per share (₹)	(0.18)	(0.13)	(0.13)

There are no accumulated profits or losses of ATPL not accounted for by our Company.

Details regarding acquisition or divestment of business or undertakings

There have been no material acquisitions or divestments of business or undertakings by our Company in the last 10 years.

Mergers or amalgamation

Our Company has not been party to any merger or amalgamation in the 10 years preceding the date of this Prospectus:

Agreements with Key Managerial Personnel, Director, Promoters or any other employee

Neither our Promoters, nor any of the Key Managerial Personnel, Directors or employees of our Company have entered into an agreement, either by themselves or on behalf of any other person, with any Shareholder or any other third party with regard to compensation or profit sharing in connection with the dealings of the securities of our Company.

Shareholders' Agreement

Our Company has not entered into any Shareholders Agreement as on the date of this Prospectus.

Guarantees given by our Promoters, who are offering Equity Shares in the Issue

This Issue is by Company through fresh issue of Equity Shares.

Other agreements

Our Company has not entered into any other subsisting material agreement, including with strategic partners, joint venture partners or financial partners, other than in the ordinary course of business.

OUR MANAGEMENT

BOARD OF DIRECTORS

As on the date of this Prospectus, our Board consists of 6 (Six) Directors including one (1) as and Managing Director, one (1) Executive Director, one (1) Non-Executive Non-Independent Director, three (3) as Independent Directors. Further, we have three (3) Women Directors on our Board. Our Company is in compliance with the corporate governance norms prescribed under the SEBI Listing Regulations and the Companies Act, 2013 in relation to the composition of our Board and constitution of committees thereof.

The details of the Directors are as mentioned in the below table:

Sr. No.	Name, designation, date of birth, address, date of appointment, current term, occupation, and DIN	Age	Other Directorships
1.	**Sweety Rahul Jain** **Designation:** Managing Director **Date of Birth:** June 24, 1986 **Address:** 204/502, Udyan Darshan, Ram Narayan Narkar Road, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India **Date of Appointment on Current Designation:** March 08, 2021 (As Managing Director) **Current Term:** Five years i.e. till March 7, 2026. **Occupation:** Business **DIN:** 07193077	34 years	• Westpac Investments Private Limited
2.	**Neeraj Ashok Chothani** **Designation:** Executive Director **Date of Birth:** August 21, 1988 **Address:** 28, Zaver Sadan, 2nd Floor, T.P.H., 5th Road, Laxminarayan Lane, Ghatkopar (West), Mumbai – 400 086, Maharashtra, India **Date of Appointment on Current Designation:** Upon Incorporation **Current Term:** Liable to retire by rotation. **Occupation:** Business **DIN:** 06732169	33 years	• Chothani Foods Limited
3.	**Payal Vikram Jain** **Designation:** Non-Executive Non-Independent Director **Date of Birth:** November 13, 1990 **Address**: Flat No.502, Building No.204, Udyan Darshan, R. N. Nakkar Road, Opp Odeon Swimming Pool, Ghatkopar (East), Mumbai – 400 075	30 years	• Westpac Investments Private Limited • Myriad Insurance Brokers Limited

Sr. No.	Name, designation, date of birth, address, date of appointment, current term, occupation, and DIN	Age	Other Directorships
	Date of Appointment on Current Designation: July 02, 2021 **Current Term**: Liable to retire by rotation. **Occupation**: Professional **DIN**: 07053882		
4.	**Nishit Madhukar Gandhi** **Designation:** Independent Director **Date of Birth:** August 15, 1986 **Address:** 1/1, Sadanwadi, L.B.S. Marg, Mumbai – 400 078, Maharashtra, India **Date of Appointment on Current Designation:** February 04, 2021 **Current Term:** Five years i.e. till February 3, 2026. **Occupation:** Professional **DIN:** 07089750	35 years	Nil
5.	**Mansi Harsh Dave** **Designation:** Independent Director **Date of Birth:** February 22, 1989 **Address:** Harsh House, E-1 Godavari Row House, Hirawadi Road, Shri Bramhani Park, VTC, Nashik – 422 003, Maharashtra, India **Date of Appointment on Current Designation:** February 04, 2021 **Current Term:** Five years i.e. till February 3, 2026. **Occupation:** Professional **DIN:** 07663806	32 years	• Chothani Foods Limited
6.	**Yash Bharat Mandlesha** **Designation:** Independent Director **Date of Birth:** January 18, 1997 **Address:** Flat No. 302, C-Wing, Sarvoday Anand Building, Bhopar Manpada Road, Opposite Shani Mandir, Dombivali (East), Kalyan, Thane – 421 204, Maharashtra, India **Date of Appointment on Current Designation:** February 04, 2021	24 years	Nil

Sr. No.	Name, designation, date of birth, address, date of appointment, current term, occupation, and DIN	Age	Other Directorships
	Current Term: Five years i.e. till February 3, 2026. **Occupation:** Professional **DIN:** 09084191		

BRIEF PROFILE OF OUR DIRECTORS

Sweety Rahul Jain, aged 34 years is the Managing Director of our Company. She holds bachelor's degree in Mass Media and also holds master's degree in Mass Communication and Journalism from Dr. Babasaheb Ambedkar Marathwada University, Aurangabad. She is on Board of our Company since incorporation. She has been entrusted with the overall responsibility of management of our Company and its affairs. Apart from her association with our Company, she is a director on the boards of Westpac Investments Private Limited.

Neeraj Ashok Chothani, aged 32 years is the Executive Director of our Company. He is associated with our Company since its incorporation. He holds a master's degree in Commerce from University of Mumbai. He is also the Managing Director of our group Company, Chothani Foods Limited.

Payal Vikram Jain, aged 30 years is the Non-Executive Non-Independent Director of our Company. Ms. Payal Vikram Jain is the Non-Executive Director of the Company. She is a Chartered Accountant in public practice with experience of over a decade. She also holds a degree in Law. She also holds certificates in Merchant Banking (NISM) and Insurance Broking (IRDA). She has vast knowledge in the field of taxation, finance, insurance and investment advisory.

Nishit Madhukar Gandhi, aged 34 years is the Independent Director of our Company. He is a qualified member of the Institute of Chartered Accountants of India. He also holds bachelor's degree in Law from Mumbai University and is a member of Bar Council of Maharashtra and Goa (High Court, Bombay). He joined our Company w.e.f. February 4, 2021.

Mansi Harsh Dave, aged 32 years is the Independent Director of our Company. She holds bachelor's degree in Law from Mumbai University and is a member of Bar Council of Maharashtra and Goa (High Court, Bombay) . She joined our Company w.e.f. February 4, 2021.

Yash Bharat Mandlesha, aged 24 years is the Independent Director of our Company. He holds bachelor's degree in engineering with a specialization in Information Technology from Gujarat Technical University. He joined our Company w.e.f. February 4, 2021.

CONFIRMATIONS

As on the date of this Prospectus:

1. None of the Directors of our Company are related to each other as per Section 2(77) of the Companies Act, 2013.

2. There are no arrangements or understanding with major shareholders, customers, suppliers or any other entity, pursuant to which any of the Directors or Key Management Personnel were selected as a Director.

3. The Directors of our Company have not entered into any service contracts with our Company which provides for benefits upon termination of employment.

4. None of the Directors are categorized as a wilful defaulter, as defined under Regulation 2(1)(lll) of SEBI ICDR Regulations.

5. None of our Directors are or were directors of any Company whose shares have been/were suspended from trading by any of the stock exchange(s) during his/her tenure in that Company in the last five years or delisted from the stock exchange(s) during the term of their directorship in such companies.

6. None of our Directors have been declared as fugitive economic offenders as defined in Regulation 2(1)(p) of the SEBI ICDR Regulations, nor have been declared as a 'fugitive economic offender' under Section 12 of the Fugitive Economic Offenders Act, 2018.

7. None of the Directors has been or is involved as a promoter or director of any other Company which is debarred from accessing the capital market under any order or directions made by SEBI or any other regulatory authority.

BORROWING POWERS

Pursuant to a special resolution passed at an Extra-ordinary General Meeting of our Company held on April 13, 2021 and pursuant to provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder, the Board of Directors of the Company be and are hereby authorized to borrow monies from time to time, any sum or sums of money on such security and on such terms and conditions as the Board may deem fit, notwithstanding that the money to be borrowed together with the money already borrowed by our Company may exceed in the aggregate, its paid up capital and free reserves and security premium (apart from temporary loans obtained / to be obtained from bankers in the ordinary course of business), provided that the outstanding principal amount of such borrowing at any point of time shall not exceed in the aggregate of ₹ 50 crores

REMUNERATION/COMPENSATION (INCLUDING OTHER BENEFITS) OF EXECUTIVE DIRECTORS

Sweety Rahul Jain, Managing Director

The compensation package payable to her for F.Y. 21-22 onwards as resolved in the Extra-Ordinary General Meeting held on March 08, 2021 is stated hereunder:

Salary: The total remuneration payable to Sweety Rahul Jain, Managing Director, shall be a sum of ₹ 40,000 per month (inclusive of all perquisites).

Neeraj Ashok Chothani, Executive Director

The compensation package payable to his for F.Y. 21-22 onwards as resolved in the Board Meeting held on July 29, 2020 is stated hereunder:

Salary: The total remuneration payable to Neeraj Ashok Chothani, Executive Director, shall be a sum of ₹ 25,000 per month (inclusive of all perquisites).

PAYMENT OR BENEFIT TO EXECUTIVE AND NON – INDEPENDENT DIRECTOR AND NON-EXECUTIVE DIRECTORS OF OUR COMPANY

The remuneration / Compensation (including other benefits) paid to our Executive and Non-Executive Director by our Company, for the period ended March 31, 2021 is as follows:

(₹ in Lakhs)

Sr. No.	Name of Director	Remuneration paid
1.	Sweety Rahul Jain	1.75
2.	Neeraj Ashok Chothani	1.75

Remuneration paid or payable to our Directors from our Subsidiaries or associate companies:

No remuneration has been paid to our Directors by any of our Subsidiaries or associate companies for the period ended March 31, 2021.

Payment or benefit to Independent Directors of our Company

Pursuant to the resolution dated April 13, 2021 passed by the Board of Directors of our Company, Independent Directors of our Company would be entitled to a sitting fee of ₹ 3,000 for attending every meeting of Board or its committee thereof.

No sitting fees has been paid to any of our Independent Directors for the period ended July 31, 2021.

Payments or benefits to Directors

Except as disclosed under the chapter titled "*Our Management*" on page 101, our Company has not entered into any contract appointing or fixing the remuneration of a Director, whole-time Director, in as on the date of this Prospectus.

For the period ended March 31, 2021 since incorporation, our Company has not paid any commission or granted any amount or benefit on an individual basis to any of our Directors other than the sitting fees / remuneration paid to them for such period.

Contingent and deferred compensation payable to the Directors

As on the date of this Prospectus, there is no contingent or deferred compensation payable to the Directors, which does not form part of their remuneration.

BONUS OR PROFIT-SHARING PLAN FOR OUR DIRECTORS

Our Company does not have any performance linked bonus or a profit-sharing plan in which our Directors have participated.

SHAREHOLDING OF OUR DIRECTORS IN OUR COMPANY

Our Articles of Association do not require our Directors to hold any qualification shares. Further, the details of the shareholding of our Directors as on the date of this Prospectus are as follows:

Name of the Director	No. of Equity Shares held
Sweety Rahul Jain	1,00,000
Neeraj Ashok Chothani	52,000
Payal Vikram Jain	1,20,000

INTEREST OF DIRECTORS

All our Directors may be deemed to be interested to the extent of fees and commission, if any, payable to them for attending meetings of the Board or a committee thereof, as well as to the extent of other remuneration, commission and reimbursement of expenses, if any, payable to them by our Company. For further details, see "*Restated Consolidated Financial Statements*" and "*Restated Standalone Financial Statements*" on page 120 and 145 respectively.

Our Directors may also be regarded as interested to the extent of the Equity Shares, if any, held by them and to the extent of any dividend payable to them and other distributions in respect of these Equity Shares. For further details regarding the shareholding of our Directors, see chapter titled "*Our Management*" on page 101.

Interest in the property of Our Company

Except as stated in the heading titled "*Properties*" under the chapter titled "*Our Business*", beginning on page no. 89 of this Prospectus, none of our Directors have interest in any property acquired or proposed to be acquired of our Company or by our Company.

Interest in promotion of our Company

Except, as stated in the chapter titled "Our Promoters and Promoter Group" beginning from page 112 none of our Directors are interested in the promotion of our company as on the date of this Prospectus.

Interest as Member of a Company or Firm

Except as stated in this chapter titled "*Our Management*", the section titled "*Financial Information- Annexure X of Restated Consolidated Financial Statements*" and "*Financial Information- Annexure J of Restated Standalone*

Financial Statements" and the chapter "*Our Business*" on page nos. 101, 120, 145 and 80of this Prospectus respectively, our Directors do not have any other interest in our business.

OTHER CONFIRMATIONS

No consideration, either in cash or shares or in any other form have been paid or agreed to be paid to any of our Directors or to the firms, trusts or companies in which they have an interest in, by any person, either to induce any of our Directors to become or to help any of them qualify as a Director, or otherwise for services rendered by them or by the firm, trust or company in which they are interested, in connection with the promotion or formation of our Company.

CHANGES IN OUR BOARD OF DIRECTORS DURING LAST 3 YEARS

Name of the Director	Date of Change	Reason for Change
Payal Vikram Jain	July 02, 2021	Appointment as Non-Executive Non-Independent Director
Narendra Bharat Parekh	June 01, 2021	Cessation as Director
Mansi Harsh Dave	April 14, 2021	Regularisation as Independent Director
Nishit Madhukar Gandhi	April 14, 2021	Regularisation as Independent Director
Yash Bharat Mandlesha	April 14, 2021	Regularisation as Independent Director
Sweety Rahul Jain	March 8, 2021	Re-designation as Managing Director
Mansi Harsh Dave	February 4, 2021	Appointment as Additional Non-Executive Independent Director
Nishit Madhukar Gandhi	February 4, 2021	Appointment as Additional Non-Executive Independent Director
Yash Bharat Mandlesha	February 4, 2021	Appointment as Additional Non-Executive Independent Director
Sweety Rahul Jain	July 29, 2020	Appointment as Executive Director, upon Incorporation
Neeraj Ashok Chothani	July 29, 2020	Appointment as Executive Director, upon Incorporation
Narendra Bharat Parekh	July 29, 2020	Appointment as Executive Director, upon Incorporation

CORPORATE GOVERNANCE

The provisions of the Companies Act, 2013 along with the SEBI Listing Regulations, with respect to corporate governance, will be applicable to our Company immediately upon the listing of the Equity Shares on the BSE. Our Company is in compliance with the requirements of the applicable requirements for corporate governance in accordance with the SEBI Listing Regulations, and the Companies Act, 2013, including those pertaining to the constitution of the Board and committees thereof.

Our Board functions either as a full Board or through the various committees constituted to oversee specific operational areas. As on the date of this Prospectus, our Board consists of 6 (Six) Directors including one (1) as and Managing Director, one (1) Executive Director, one (1) Non-Executive Non-Independent Director, three (3) as Independent Directors. Further, we have three (3) Women Directors on our Board.

The following committees have been constituted for compliance with Corporate Governance requirements:
A. Audit Committee;
B. Stakeholders Relationship Committee;
C. Nomination and Remuneration Committee;

A. Audit Committee

The Audit Committee was constituted by a resolution of our Board dated April 13, 2021. It is in compliance with Section 177 of the Companies Act and Regulation 18 of the SEBI Listing Regulations. The current constitution of the Audit committee is as follows:

Name of Director	Position in the Committee	Designation
Mansi Harsh Dave	Chairman	Independent Director
Mrs. Sweety Rahul Jain	Member	Managing Director
Mr. Nishit Madhukar Gandhi	Member	Independent Director

The Company Secretary & Compliance Officer of the Company will act as the Secretary of the Committee.

The scope and function of the Audit Committee, adopted pursuant to a resolution of our Board dated April 13, 2021, is in accordance with Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI Listing Regulations. Its terms of reference are as follows:

1. Oversight of our Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, replacement, reappointment, remuneration and terms of appointment of auditors of our Company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
   a) Matters required to be included in the director's responsibility statement to be included in the Board's report, in terms of the Companies Act, 2013;
   b) Changes, if any, in accounting policies and practices and reasons for the same;
   c) Major accounting entries involving estimates based on the exercise of judgment by management;
   d) Significant adjustments made in the financial statements arising out of audit findings;
   e) Compliance with listing and other legal requirements relating to financial statements;
   f) Disclosure of any related party transactions; and
   g) Qualifications and modified opinion(s) in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Examination of the financial statement and auditor's report thereon;
7. Monitoring the end use of funds raised through public offers and related matters;
8. Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the issue document/prospectus/notice and making appropriate recommendations to the Board to take up steps in this matter;
9. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
10. Approval or any subsequent modification of transactions of the Company with related parties;
11. Scrutiny of inter-corporate loans and investments;
12. Valuation of undertakings or assets of the Company, wherever it is necessary;
13. Evaluation of internal financial controls and risk management systems;
14. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
15. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
16. Discussion with internal auditors of any significant findings and follow up there on;
17. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
18. Discussion with statutory auditors, internal auditors, secretarial auditors and cost auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
19. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
20. To review the functioning of the whistle blower mechanism;
21. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
22. Carrying out any other function as may be required / mandated as per the provisions of the Companies Act, 2013, Listing Agreements and/or any other applicable laws;
23. Reviewing the utilization of loan and/or advances from investment by the holding company in the subsidiary exceeding ₹ 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments.

The audit committee shall mandatorily review the following information:

- management discussion and analysis of financial condition and results of operations;
- statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
- management letters / letters of internal control weaknesses issued by the statutory auditors;
- internal audit reports relating to internal control weaknesses; and
- the appointment, removal and terms of remuneration of the internal auditor shall be subject to review by the audit committee.
- statement of deviations as and when becomes applicable:
  - quarterly statement of deviation(s) submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI Listing Regulations.
  - annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of SEBI Listing Regulations.

The recommendations of the Audit Committee on any matter relating to financial management, including the audit report, are binding on the Board. If the Board is not in agreement with the recommendations of the Committee, reasons for disagreement shall have to be incorporated in the minutes of the Board Meeting and the same has to be communicated to the shareholders. The Chairman of the committee has to attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

The Chairman of the committee has to attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

Meeting of Audit Committee and Relevant Quorum

The audit committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between two meetings. The quorum for audit committee meeting shall either be two members or one third of the members of the audit committee, whichever is greater, with at least two independent directors.

B. Stakeholders' Relationship Committee

The Stakeholders' Relationship Committee was constituted by a resolution of our Board dated April 13, 2021. The Stakeholders' Relationship Committee is in compliance with Section 178 of the Companies Act and Regulation 20 of the SEBI Listing Regulations. The current constitution of the Stakeholders' Relationship Committee is as follows:

Name of Director	Position in the Committee	Designation
Mansi Harsh Dave	Chairman	Independent Director
Sweety Rahul Jain	Member	Managing Director
Yash Bharat Mandlesha	Member	Independent Director

The Company Secretary of the Company will act as the Secretary of the Committee.

The scope and function of the Stakeholders' Relationship Committee, adopted pursuant to a resolution of our Board dated April 13, 2021, is in accordance with Regulation 20 of the SEBI Listing Regulations. Its terms of reference are as follows:

a) To resolve the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc. and assisting with quarterly reporting of such complaints;

b) To review of measures taken for effective exercise of voting rights by shareholders;

c) To review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

d) To review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company: and

e) Carrying out such other functions as may be specified by the Board from time to time or specified/provided under the Companies Act or the SEBI Listing Regulations or by any other regulatory authority

Meeting of Stakeholder's Relationship Committee and Relevant Quorum

The quorum necessary for a meeting of the Stakeholder's Relationship Committee shall be two members or one third of the members, whichever is greater.

C. Nomination and Remuneration Committee

The Nomination and Remuneration committee was constituted by a resolution of our Board dated April 13, 2021. The Nomination and Remuneration Committee is in compliance with Section 178 of the Companies Act and Regulation 19 of the SEBI Listing Regulations. The current constitution of the Nomination and Remuneration committee is as follows:

Name of Director	Position in the Committee	Designation
Mansi Harsh Dave	Chairman	Independent Director
Nishit Madhukar Gandhi	Member	Independent Director
Yash Bharat Mandlesha	Member	Independent Director

The Company Secretary of our Company acts as the Secretary to the Committee.

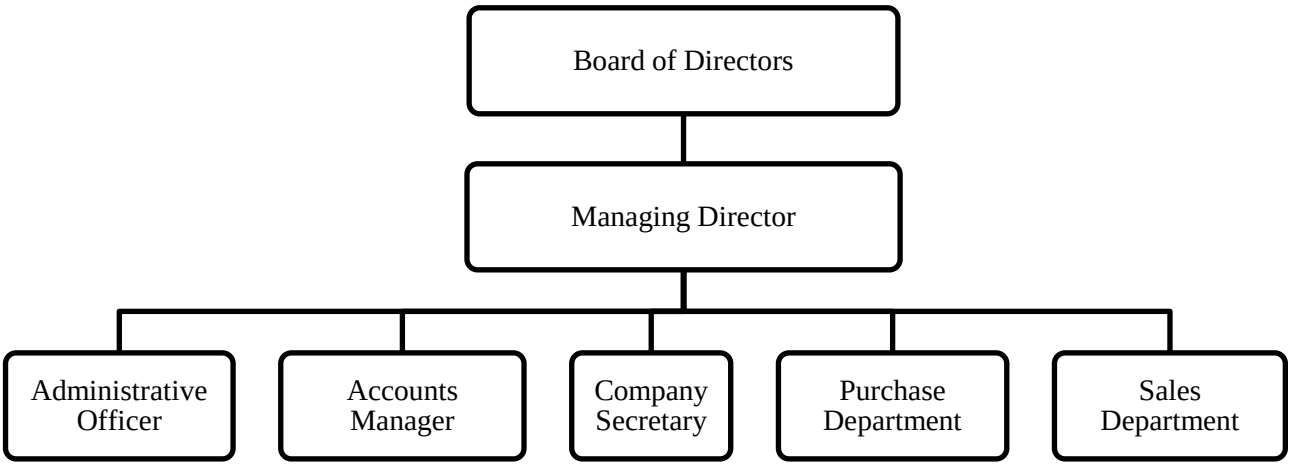
The scope and function of the Nomination and Remuneration Committee, adopted pursuant to a resolution of our Board dated April 13, 2021, is in accordance with Section 178 of the Companies Act, 2013 read with Regulation 19 of the SEBI Listing Regulations. Its terms of reference are as follows:

1. Formulating the criteria for determining qualifications, compliance with the fit and proper criteria, positive attributes and independence of a director and recommend to the Board of directors a policy, relating to the remuneration of the directors, key managerial personnel and other employees.
   The Nomination and Remuneration Committee, while formulating the above policy, should ensure that —
   (i) the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run our Company successfully;
   (ii) relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
   (iii) remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals;
2. Formulating criteria for evaluation of performance of independent directors and the Board of Directors;
3. Devising a policy on diversity of Board of Directors;
4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board of directors their appointment and removal;
5. Extending or continuing the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
6. Recommending to the board, all remuneration, in whatever form, payable to senior management.
7. Administering, monitoring and formulating detailed terms and conditions of the Employees Stock Option Scheme of the Company
8. Carrying out any other function as is mandated by the Board from time to time and / or enforced/mandated by any statutory notification, amendment or modification, as may be applicable; and
9. Performing such other functions as may be necessary or appropriate for the performance of its duties.

Meeting of Nomination and Remuneration Committee and Relevant Quorum

The quorum necessary for a meeting of the Nomination and Remuneration Committee shall be two members or one third of the members, whichever is greater. The Committee is required to meet at least once a year.

ORGANIZATIONAL STRUCTURE



KEY MANAGERIAL PERSONNEL

Our Company is managed by our Board of Directors, assisted by qualified and experienced professionals, who are permanent employees of our Company. Below are the details of the Key Managerial Personnel of our Company:

Name of Employee	Designation	Date of Appointment	Compensation for last Financial Year (₹ in Lakhs)	Qualification	Name of Previous Employer(s)	Total Years of Experience
Sweety Rahul Jain	Chief Financial Officer	March 08, 2021	Nil	Bachelor of Mass Media and Master of Arts in Mass Communication and Journalism	Not Applicable	1
Isha Deepak Zatakia	Company Secretary & Compliance Officer	March 19, 2021	Nil	Company Secretary and Bachelor of Commerce	• M D Pawar & Associates • BSE Limited	5 Years

Other Notes –

- Further, none of our KMPs is forming part of related parties as per the Accounting Standard 18 except our CFO Sweety Rahul Jain. For details, please see the "*Annexure X - Restated Consolidated Financial Statements*", "*Annexure J - Restated Consolidated Financial Statements*" on page 120 and 145 respectively of this Prospectus.

RELATIONSHIPS AMONG KEY MANAGERIAL PERSONNEL, AND WITH DIRECTORS

None of our Key Managerial Personnel are related to each other or to the Directors of our Company.

ARRANGEMENTS AND UNDERSTANDING WITH MAJOR SHAREHOLDERS

None of our Key Managerial Personnel have been selected pursuant to any arrangement or understanding with

any major Shareholders, customers or suppliers of our Company, or others.

SERVICE CONTRACTS WITH KEY MANAGERIAL PERSONNEL

Our Key Managerial Personnel have not entered into any service contracts with our Company which include termination or retirement benefits. Except statutory benefits upon termination of their employment in our Company or superannuation, none of the Key Managerial Personnel is entitled to any benefit upon termination of employment or superannuation.

SHAREHOLDING OF THE KEY MANAGERIAL PERSONNEL

Other than the shareholding of Sweety Rahul Jain in our Company, as disclosed under "*Our Management–Shareholding of Directors in our Company*" on page 101, none of our other Key Managerial Personnel hold any Equity Shares in our Company.

CONTINGENT AND DEFERRED COMPENSATION PAYABLE TO KEY MANAGERIAL PERSONNEL

As on the date of this Prospectus, there is no contingent or deferred compensation which accrued to our Key Managerial Personnel for Fiscal 2021, which does not form part of their remuneration for such period.

BONUS OR PROFIT-SHARING PLAN OF THE KEY MANAGERIAL PERSONNEL

Our Company has no profit-sharing plan in which the Key Managerial Personnel participate. Our Company makes bonus payments to our Key Managerial Personnel, in accordance with their terms of appointment.

INTEREST OF KEY MANAGERIAL PERSONNEL

Our Key Managerial Personnel (other than our Managing Director) are interested in our Company only to the extent of the remuneration or benefits to which they are entitled to as per their terms of appointment and reimbursement of expenses incurred by them during the ordinary course of their service.

Our Key Managerial Personnel may also be deemed to be interested to the extent of any dividend payable to them and other distributions in respect of Equity Shares held by them in our Company.

EMPLOYEE SHARE PURCHASE AND EMPLOYEE STOCK OPTION PLAN

As on the date of this Prospectus, our Company does not have any active employee stock option plan or ESPS.

PAYMENT OR BENEFIT TO OFFICERS OF OUR COMPANY (NON-SALARY RELATED)

No non-salary related amount or benefit has been paid or given within the two years preceding the date of the Prospectus or is intended to be paid or given to any officer of the Company, including our Directors and Key Managerial Personnel.

CHANGES IN THE KEY MANAGERIAL PERSONNEL IN LAST THREE YEARS

Except as mentioned below, there have been no changes in the Key Managerial Personnel in the last three years:

Name	Designation	Date of Appointment / Change in Designation
Sweety Rahul Jain	Chief Financial Officer	March 8, 2021
Isha Deepak Zatakia	Company Secretary & Compliance Officer	March 9, 2021

OUR PROMOTERS AND PROMOTER GROUP

OUR PROMOTERS

As on the date of this Prospectus, the Promoters of our Company are Sweety Rahul Jain and Westpac Investments Private Limited.

As on the date of this Prospectus, our Promoters hold 6,12,000 Equity Shares in aggregate, representing 56.75% of the issued, subscribed and paid-up Equity Share capital of our Company. For details, please see the section titled "*Capital Structure – Details of Shareholding of our Promoters and members of the Promoter Group in the Company – Build-up of the Promoters' shareholding in our Company*" beginning on page 45.

Details of our Promoters are as follows:

1. Sweety Rahul Jain

Sweety Rahul Jain, aged 34 years, is one of our Promoters and is also Managing Director and CFO of our Company. For the complete profile of Sweety Rahul Jain, along with details of her date of birth, personal address, educational qualifications, professional experience, position/posts held in the past, directorships held, and business and financial activities, other directorships, other ventures and special achievements, see "*Our Management – Board of Directors*" on page 101.

Her permanent account number is ASCPK9951G and her Aadhaar number is 867963257014. She does not hold driver's license.

As on date of this Prospectus, Sweety Rahul Jain holds 1,00,000 Equity Shares, representing 9.27% of the issued, subscribed and paid-up Equity Share capital of our Company.

2. Westpac Investments Private Limited ("Westpac")

Westpac was originally incorporated as Westpac Corporate Financial Consultancy Private Limited on June 20, 1995 at Mumbai as a private limited company under the Companies Act, 1956, pursuant to a certificate of incorporation issued by RoC. Its name was changed to Westpac Investments Private Limited pursuant to a fresh certificate of incorporation dated May 19, 2015 issued by RoC. Its CIN is U67190MH1995PTC089745 and its registered office is at 308, Floor 3, Plot-135/139, Yogeshwar Building, Kazi Sayed Street, Khand Bazar, Masjid Station, Mumbai 400 003, Maharashtra, India.

Westpac is enabled under its objects To carry on the business as an investment company and for that purpose to acquire and hold either in the name of the company or in that of any nominee shares, stocks, debentures, debenture stock, bonds, notes and to invest or to deposit or to hold funds in such articles (including gold, silver, jewellery, platinum, precious stones) and acquire purchase, sell or let on hire the same and materials, articles or things, obligations and securities issued or guaranteed by any company wherever incorporated or carrying on business and debentures , debentures stock bonds, notes, obligations and securities issued or guaranteed by any government sovereign ruler, commissioner, public body or authority, supreme independent, municipal local or otherwise in any part of the world either at the company's office of any other places of safe custody.

Promoters of our Corporate Promoter

1. Rahul Vikram Jain;
2. Sweety Rahul Jain;
3. Harsha Vikram Jain; and
4. Payal Vikram Jain

Details of change in control

There has been no change in the control of our Corporate Promoter in the last three years preceding the date of this Prospectus.

Board of directors of our Corporate Promoter

The board of directors of our Corporate Promoter as on the date of this Prospectus are:

1. Rahul Vikram Jain;
2. Sweety Rahul Jain;
3. Harsha Vikram Jain; and
4. Payal Vikram Jain

Shareholding Pattern of our Corporate Promoter

Sr. No.	Name	Number of equity shares held	% shareholding
1.	Harsha Vikram Jain jt. Rahul Vikram Jain	9,990	0.25
2.	Harsha Vikram Jain	12,00,000	30.00
3.	Payal Vikram Jain jt. Rahul Vikram Jain	50,010	1.25
4.	Rahul Vikram Jain jt. Harsha Vikram Jain	22,40,000	56.00
5.	Sweety Rahul Jain jt. Rahul Vikram Jain	5,00,000	12.50

OTHER UNDERTAKINGS AND CONFIRMATIONS

We confirm that the Permanent Account Number, Bank Account Number, Passport Number of our Promoter have been submitted to the Stock Exchange at the time of filing of the Prospectus with the Stock Exchange.

Our Promoter and the members of our Promoter Group have confirmed that they have not been identified as willful defaulters by the RBI or any other governmental authority. No violations of securities laws have been committed by our Promoter or members of our Promoter Group or any Group Companies in the past or are currently pending against them. None of (i) our Promoters and members of our Promoter Group or persons in control of or on the boards of bodies corporate forming part of our Group Companies (ii) the Companies with which any of our Promoter are or were associated as a promoter, director or person in control, are debarred or prohibited from accessing the capital markets or restrained from buying, selling, or dealing in securities under any order or directions passed for any reasons by the SEBI or any other authority or refused listing of any of the securities issued by any such entity by any stock exchange in India or abroad.

CHANGE IN CONTROL OF OUR COMPANY

There has not been any change in the control of our Company in the five years immediately preceding the date of this Prospectus.

INTERESTS OF PROMOTERS

Our Promoters are interested in our Company to the extent that they are the Promoters of our Company and to the extent of their respective shareholding in our Company, their directorship (in case of Sweety Rahul Jain) in our Company and the dividends payable, if any, and any other distributions in respect of their respective shareholding in our Company or the shareholding of their relatives in our Company. For details of the shareholding of our Promoters in our Company, see "*Capital Structure*" beginning on page 45. For further details of interest of our Promoters in our Company, see "*Annexure X - Restated Consolidated Financial Statements*" and "*Annexure J - Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively.

Further, our Promoter and promoters group members are also directors on the boards, or are shareholders, Kartas, trustees, proprietors, members or partners, of certain Promoter Group entities, Group Companies and other entities with which our Company has had related party transactions and may be deemed to be interested to the extent of the payments made by our Company, if any, to these Promoter Group entities, Group Companies and such other entities. For the payments that are made by our Company to certain Promoter Group entities, Group Companies and other related parties, see "*Annexure X - Restated Consolidated Financial Statements*" and "*Annexure J - Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively.

Our Promoters and Promoter group are interested in below transactions/ arrangement with our Company:

- *Our registered office is not owned by our Company and the same is leased by our Promoter, Westpac*

Investments Private Limited (also, in which Our Managing Director Sweety Rahul Jain and her spouse Mr. Rahul Jain are Directors) through a Leave and License Agreement dated March 11, 2021 for a period of 24 Months commencing from February 1, 2021 for a monthly rent of ₹ 32,000/-

- *Our Company, on December 24, 2020, had purchased an immovable property for a total consideration of ₹ 44,50,000 (excluding stamp duty and registration charges) from Myriad Insurance Brokers Limited, our Promoter group entity (Also in which, Mr. Rahul Jain, spouse of our Managing Director Sweety Rahul Jain, is a Director). The pricing of the property is commensurate with the market value of the property.*

Except as stated otherwise in this Prospectus, we have not entered into any contract, agreements or arrangements in which our Promoter is directly or indirectly interested and no payments have been made to them in respect of the contracts, agreements or arrangements which are proposed to be made with them including the properties purchased by our Company other than in the normal course of business.

Sweety Rahul Jain may also be deemed to be interested to the extent of remuneration, benefits, reimbursement of expenses, sitting fees and commission payable to her as a Director on our Board and CFO. For further details, see "*Our Management*" beginning on page 101.

Our Company is currently promoted by the promoter in order to carry on its present business. Our Promoter is interested in our Company to the extent of their shareholding and directorship in our Company and the dividend declared, if any, by our Company.

None of our Promoters have any interest, whether direct or indirect, in any property acquired by our Company within the preceding three years from the date of this Prospectus or proposed to be acquired by it as on the date of this Prospectus, or in any transaction by our Company for acquisition of land, construction of building or supply of machinery except as below:

Our Promoters are not interested as a member in any firm or company which has any interest in our Company. Further, no sum has been paid or agreed to be paid to any of our Promoters or to any firm or company in which any of our Promoters are interested as a member, in cash or shares or otherwise by any person either to induce any of our Promoters to become, or qualify them as a director, or otherwise for services rendered by any our Promoters or by such firm or company in connection with the promotion or formation of our Company.

Our Promoters do not have any interest in any venture that is involved in any activities similar to those conducted by our Company.

COMPANIES OR FIRMS WITH WHICH OUR PROMOTERS HAVE DISASSOCIATED IN THE LAST THREE YEARS

None of our Promoters have disassociated themselves from any other company or firm in the three years preceding the date of this Prospectus.

RELATED PARTY TRANSACTIONS

Except as stated in the "*Annexure X - Restated Consolidated Financial Statements*" and "*Annexure J - Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively of this Prospectus, our Company has not entered into related party transactions with our Promoter.

COMMON PURSUITS OF PROMOTER AND PROMOTER GROUP COMPANY

There are no Common Pursuits between our Company and our Promoters. Further, as on the date of this Prospectus, our Promoters have no interest in any venture that is involved in activities similar to those conducted by our Company.

Further, our Company will adopt necessary procedures and practices as permitted by law to address any conflicting situation as and when they arise.

OUTSTANDING LITIGATION

There is no outstanding litigation against our Promoters except as disclosed in the section titled "*Risk Factors*" and chapter titled "*Outstanding Litigation and Material Developments*" beginning on page nos. 21 and 185 of this Prospectus.

PAYMENT OR BENEFITS TO PROMOTERS OR PROMOTER GROUP

Except as disclosed herein and as stated in "*Related Party Transactions*" at page 167, there has been no payment or benefits by our Company to our Promoters or any of the members of the Promoter Group during the two years preceding the date of this Prospectus nor is there any intention to pay or give any benefit to our Promoters or Promoter Group as on the date of this Prospectus.

MATERIAL GUARANTEES

Our Promoters have not given any material guarantee to any third party, in respect of the Equity Shares, as of the date of this Prospectus.

SHAREHOLDING OF THE PROMOTER GROUP IN OUR COMPANY

For details of shareholding of members of our Promoter Group as on the date of this Prospectus, please see the chapter titled "*Capital Structure – Notes to Capital Structure*" beginning on 45 of this Prospectus.

PROMOTER GROUP

Apart from our Promoters, as per Regulation 2(1)(pp) of the SEBI (ICDR) Regulation, 2018, the following individuals and entities shall form part of our Promoter Group:

Natural persons who are part of the Promoter Group

The natural persons who are part of the Promoter Group are as follows:

Sr. No.	Name of the Relative	Nature of Relation	Relationship with the Promoter
1.	Sweety Rahul Jain	Jagdish Kothari	Father
		Madhu Jagdish Kothari	Mother
		Rahul Vikram Jain	Spouse
		Dhairya Rahul Jain	Son
		Chetan Jagdish Kothari	Brother(s)
		Ketan Jagdish Kothari	
		Vikram Mohanraj Jain	Spouse's father
		Harsha Vikram Jain	Spouse's Mother
		Payal Vikram Jain	Spouse's Sister(s)

Companies / Corporate Entities Forming Part of the Promoter Group

As per Regulation 2(1)(pp)(iv) of the SEBI (ICDR) Regulations, 2018, the following Companies/Trusts/ Partnership firms/HUFs or Sole Proprietorships are forming part of our Promoter Group.

Sr No.	Name of Promoter Group Member
1.	Myriad Insurance Brokers Limited
2.	H. V. Jain & Company Private Limited
3.	PVJ & Co. LLP
4.	Parkar Sejpal & Associates LLP

OUR GROUP COMPANIES

In accordance with the SEBI ICDR Regulations and the applicable accounting standards, for the purpose of identification of 'group companies', our Company has considered (i) such companies (other than our Subsidiaries) with which there were related party transactions during the period for which Restated Financial Statements have been disclosed in this Prospectus, as covered under the applicable accounting standards; and (ii) any other companies which are considered material by our Board.

In respect of point (ii) above, our Board in its meeting held on April 13, 2021, has considered and adopted the Materiality Policy, *inter alia*, for identification of companies that shall be considered material and shall be disclosed as a group company in the Prospectus. In terms of the Materiality Policy, if a company (other than the Subsidiaries and the companies covered under the schedule of related party transactions as per the Restated Financial Statements) (a) is a member of our Promoter Group; and (b) has entered into one or more transactions with our Company during the most recent Financial Year and any stub period included in the Restated Financial Statements, it shall be considered material and shall be disclosed as a group company in this Prospectus.

Accordingly, based on the parameters outlined above, as on the date of this Prospectus, our Board has identified Chothani Foods Limited and Myriad Insurance Brokers Limited, as the group company of our Company ("**Group Companies**").

DETAILS OF OUR GROUP COMPANIES

1. Chothani Foods Limited ("CFL")

Corporate Information

CFL was initially incorporated on January 17, 2014 as Ashok Masala Mart Limited as a company limited by shares under the Companies Act, 1956 with the Registrar of Companies, Mumbai. Thereafter, the name of the company was changed to 'Chothani Foods Limited' and a fresh certificate of incorporation dated February 9, 2018 was issued by the Registrar of Companies, Mumbai, recording the change in the name of the company. CFL's registered office is situated at Office No. 408, B Wing, Dhamji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai – 400 075, Maharashtra, India. The corporate identification number of CFL is L15122MH2014PLC252200. CFL is listed on BSE SME platform w.e.f. August 22, 2017.

Nature of Activities

CFL is engaged in the business of engaged into manufacturing and supplying of blended spices, whole spices and grinded spices, as authorised by the objects clause of its memorandum of association.

Financial Information

The financial information derived from the audited financial statements of CFL for the financial years ended 2021, 2020 and 2019 is set forth below:

(in ₹ Lakhs, except per share data)

Particulars	Financial year ended on March 31		
	2021	2020	2019
Equity share capital	516.00	516.00	516.00
Reserves (excluding Revaluation Reserve)	142.07	133.25	121.03
Total Revenue#	396.86	457.44	477.78
Profit/(Loss) after Tax	8.83	12.25	13.16
Earnings per Share (Basic) (in ₹)	0.17	0.24	0.25
Earnings per Share (Diluted) (in ₹)	0.17	0.24	0.25
Net Asset Value per Share	12.75	12.58	12.35

Includes Revenue from operations and other income

Significant notes of auditors of CFL for the last three Financial Years

There are no significant notes of the auditors of CFL in relation to the aforementioned financial statements for the specified three immediately preceding Financial Years.

Market price information of CFL

Highest and lowest market price (based on closing market price) of equity shares of CFL in preceding 6 months is ₹ 9 and ₹3.25, respectively.

2. Myriad Insurance Brokers Limited ("**MIBL**")

MIBL was incorporated on April 25, 2018 as a company limited by shares under the Companies Act, 2013. MIBL's registered office is situated at B-307, Damji Shamji Corporate Square, Laxmi Nagar, Pant Nagar, Ghatkopar East, Mumbai–400 077. The corporate identification number of MIBL is U66030MH2018PLC308509.

Nature of Activities

MIBL is engaged in the business of insurance broking, as authorised by the objects clause of its memorandum of association.

Financial Information

The financial information derived from the audited financial statements of MIBL for the financial years ended 2020 and 2019 is set forth below:

(in ₹ Lakhs, except per share data)

Particulars	Financial year ended on March 31		
	2020	2019	2018*
Equity share capital	178.00	178.00	NA
Reserves (excluding Revaluation Reserve)	(0.15)	(2.48)	NA
Total Revenue#	6.49	2.61	NA
Profit/(Loss) after Tax	2.33	(2.45)	NA
Earnings per Share (Basic) (in ₹)	0.13	(0.14)	NA
Earnings per Share (Diluted) (in ₹)	0.13	(0.14)	NA
Net Asset Value per Share	9.99	9.86	NA

 # Includes Revenue from operations and other income
**MIBL was incorporated in financial year ended on March 31, 2019.*

Significant notes of auditors of MIBL for the last three Financial Years

There are no significant notes of the auditors of MIBL in relation to the aforementioned financial statements for the specified three immediately preceding Financial Years.

LOSS MAKING GROUP COMPANIES

None of our Group Companies have made any losses in the last three Financial Years except MIBL which made a loss of ₹ 2.45 Lakhs in the financial year ended on March 31, 2019.

NATURE AND EXTENT OF INTEREST OF OUR GROUP COMPANIES

In the promotion of our Company

Our Group Companies do not have any interest in the promotion of our Company.

In the properties acquired by us in the preceding three years before filing this Prospectus or proposed to be acquired by our Company

Our Group Companies are not interested in the properties acquired by us in the three years preceding the filing of this Prospectus or proposed to be acquired by us as on the date of this Prospectus except as below:

Our Company, on December 24, 2020, had purchased an immovable property for a total consideration of ₹ 44,50,000 (excluding stamp duty and registration charges) from Myriad Insurance Brokers Limited, our Promoter group entity (Also in which, Mr. Rahul Jain, spouse of our Managing Director Sweety Rahul Jain, is a Director). The pricing of the property is commensurate with the market value of the property.

In transactions for acquisition of land, construction of building and supply of machinery

Our Group Companies are not interested in any transactions for the acquisition of land, construction of building or supply of machinery.

DEFUNCT GROUP COMPANIES

Our Group Companies are not defunct and no applications have been made to the relevant registrar of companies for striking off their names during the five years preceding the date of filing of this Prospectus.

GROUP COMPANIES WHICH ARE A SICK INDUSTRIAL COMPANY OR ARE UNDER WINDING UP/ INSOLVENCY PROCEEDINGS

Our Group Companies do not fall under the definition of sick companies under the erstwhile Sick Industrial Companies (Special Provisions) Act, 1985 and are not under any winding up or insolvency proceedings under applicable law.

COMMON PURSUITS BETWEEN OUR GROUP COMPANIES AND OUR COMPANY

Our Group Companies are not in the same line of business as our Company and our Subsidiaries and there are no common pursuits between our Group Companies and our Company and our Subsidiaries.

RELATED BUSINESS TRANSACTIONS WITH THE GROUP COMPANIES AND SIGNIFICANCE ON THE FINANCIAL PERFORMANCE OF OUR COMPANY

Other than the transactions disclosed in *Annexure X - Restated Consolidated Financial Statements*" and "*Annexure J - Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively, there are no other related business transactions with our Group Companies. Such transactions do not have any significant effect on the financial performance of our Company.

BUSINESS INTEREST OF OUR GROUP COMPANIES IN OUR COMPANY

Except as disclosed below and in "*Annexure X - Restated Consolidated Financial Statements*" and "*Annexure J - Restated Standalone Financial Statements"* beginning on page 120 and 145 respectively, our Group Companies do not have any business interest in our Company. For further details on risks in relation to transactions being entered into with related parties, see "*Risk Factors - We have, in the past, entered into certain transactions with related parties and may continue to do so in the future. Any related party transactions that are not on an arm's length basis may adversely affect our business, results of operation and financial condition.*" on page 21.

LITIGATION

Our Group Companies are not party to any pending litigations which will have a material impact on our Company.

OTHER CONFIRMATIONS

None of our Group Companies have made any public or rights issue of securities in the preceding three years.

Further, neither have any of the securities of our Company or our Group Companies been refused listing by any stock exchange in India or abroad, nor has our Company or our Group Companies failed to meet the listing requirements of any stock exchange in India or abroad.

DIVIDEND POLICY

As on the date of this Prospectus, our Company does not have a formal dividend policy. The declaration and payment of dividend on our Equity Shares, if any, will be recommended by our Board and approved by our Shareholders, at their discretion, in accordance with provisions of our Articles of Association and applicable law, including the Companies Act (together with applicable rules issued thereunder). Any future determination as to the declaration and payment of dividends will be at the discretion of our Board and will depend on factors that our Board deems relevant, including among others, our contractual obligations, applicable legal restrictions, results of operations, financial condition, revenues, profits, over financial condition, capital requirements and business prospects. In addition, our ability to pay dividends may be impacted by a number of other factors, including restrictive covenants under our loan or financing documents. Our Company may pay dividend by cheque, or electronic clearance service, as will be approved by our Board in the future. Our Board may also declare interim dividend from time to time.

Our Company has not declared any dividends during the last three Fiscals, and in the current Fiscal until the date of this Prospectus, on the Equity Shares:

The past trend in relation to our payment of dividends is not necessarily indicative of our dividend trend or dividend policy, in the future, and there is no guarantee that any dividends will be declared or paid in the future. For details in relation to the risk involved, see "*Risk Factors – Our ability to pay dividends in the future will depend on our future cash flows, working capital requirements, capital expenditures and financial condition*" on page 21.

SECTION VII – FINANCIAL INFORMATION

RESTATED CONSOLIDATED FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT ON RESTATED CONSOLIDATED FINANCIAL INFORMATION

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Getalong Enterprise Limited

Dear Sir,

We have examined the attached Restated Audited Consolidated Financial Information of Getalong Enterprise Limited (formerly known as Getalong Enterprise Private Limited) (hereunder referred to "the Company", "Issuer") comprising the Restated Audited Consolidated Statement of Assets and Liabilities as at July 31, 2021 & March 31, 2021 the Restated Audited Consolidated Statement of Profit & Loss, the Restated Audited Consolidated Cash Flow Statement for the period ended on July 31, 2021 & Financial Year ended on March 31, 2021 the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on August 27, 2021 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");

b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and

c) The Guidance Note on Reports in Company Prospectus (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Maharashtra in connection with the proposed IPO. The Restated Consolidated Financial Information have been prepared by the management of the Company for the period ended on July 31, 2021 & Financial Year ended on March 31, 2021 on the basis of preparation stated in ANNEXURE – IV to the Restated Consolidated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Consolidated Financial Information.

We have examined such Restated Consolidated Financial Information taking into consideration:

a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated August 14, 2021 in connection with the proposed IPO of equity shares of the Company;
b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information; and,
d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Consolidated Financial Information have been compiled by the management from:

a) Consolidated Audited financial statements of company as at and for the period ended on July 31, 2021 & Financial Year Ended on March 31, 2021 prepared by us in accordance with the Accounting Standards as

prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.

The audit report on the Consolidated financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the period ended on July 31, 2021 & Financial Year ended on March 31, 2021:-

a) The Restated Consolidated Financial Information or Restated Consolidated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;

b) The Restated Consolidated Financial Information or Restated Consolidated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial period to which they relate and there are no qualifications which require adjustments;

c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;

d) There were no qualifications in the Audit Report issued by us for the Period Ended on July 31, 2021 & Financial year ended on March 31, 2021 which would require adjustments in this Restated Consolidated Financial Statements of the Company;

e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – IV to this report;

f) Adjustments in Restated Consolidated Financial Information or Restated Consolidated Summary Financial Statement have been made in accordance with the correct accounting policies,

g) There was no change in accounting policies, which needs to be adjusted in the Restated Consolidated Financial Information or Restated Consolidated Summary Financial Statement;

h) There are no revaluation reserves, which need to be disclosed separately in the Restated Consolidated Financial Information or Restated Summary Financial Statement

i) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

a) The "Restated Consolidated Statement of Assets and Liabilities" as set out in ANNEXURE – I to this report, of the Company as at July 31, 2021 & March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.

b) The "Restated Consolidated Statement of Profit and Loss" as set out in ANNEXURE – II to this report, of the Company for the period Ended on July 31, 2021 & Financial year ended on March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.

c) The "Restated Consolidated Statement of Cash Flow" as set out in ANNEXURE – III to this report, of the Company for the period Ended on July 31, 2021 & Financial year ended on March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Consolidated Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial

statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.

We have examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the Period Ended on July 31, 2021 & Financial year ended on March 31, 2021 proposed to be included in the Draft Prospectus / Prospectus ("Offer Document") for the proposed IPO.

Restated Consolidated Statement of Share Capital, Reserves And Surplus	Annexure – I.1 & Annexure – I.2
Restated Consolidated Statement of Short Term Borrowing	Annexure – I.3
Restated Consolidated Statement of Trade Payables	Annexure – I.4
Restated Consolidated Statement of Other Current Liabilities And Short Term Provisions	Annexure – I.5 & Annexure – I.6
Restated Consolidated Statement of Fixed Assets	Annexure – I.7
Restated Consolidated Statement of Long Term Loans & Advances	Annexure – I.8
Restated Consolidated Statement of Other Non-Current Assets	Annexure – I.9
Restated Consolidated Statement of Inventories	Annexure – I.10
Restated Consolidated Statement of Trade Receivables	Annexure – I.11
Restated Consolidated Statement of Cash & Cash Equivalents	Annexure – I.12
Restated Consolidated Statement of Other Current Assets	Annexure – I.13
Restated Consolidated Statement of Revenue from Operations	Annexure – II.1
Restated Consolidated Statement of Other Income	Annexure – II.2
Restated Consolidated Statement of Purchase of Stock in Trade	Annexure - II.3
Restated Consolidated Statement of Change in Inventories of Finished Goods	Annexure - II.4
Restated Consolidated Statement of Employee Benefit Expenses	Annexure - II.5
Restated Consolidated Statement of Finance Cost	Annexure - II.6
Restated Consolidated Statement of Other Expenses	Annexure – II.7
Material Adjustment to the Restated Financial	Annexure – V
Restated Consolidated Statement of Tax shelter	Annexure – VI
Restated Consolidated Statement of Capitalization	Annexure – VII
Restated Consolidated Statement of Contingent Liabilities	Annexure – VIII
Restated Consolidated Statement of Accounting Ratios	Annexure – IX
Restated Consolidated Statement of related party transaction	Annexure – X

In our opinion and to the best of information and explanation provided to us, the Restated Consolidated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – IV are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, M/s. A Y & Company, Chartered Accountants have been subjected the peer process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.

The preparation and of the Consolidated Financial Statements referred to above are based on the Consolidated Audited financial statements of the Company in accordance with provisions of the Act ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to our report for and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – I to X of this report read with the respective Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – IV are prepared

after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s A Y & CO.
Chartered Accountants
Firm Registration Number: - 020829C
Peer Review No. – 013225

Sd/-
CA Yashika Gianchandani
(Partner)
Membership No.420219
UDIN - 21420219AAAACF5393
Date: August 27, 2021
Place: Mumbai

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – I: RESTATED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 31st July 2021	As at 31st March 2021
A.	**Equity and Liabilities**			
1	**Shareholders' Funds**			
	Share Capital	**I.1**	107.84	107.84
	Reserves & Surplus	**I.2**	268.34	160.77
2	Minority Interest		0.25	
	Share application money pending allotment		-	-
3	**Non-Current Liabilities**		-	-
	Long-Term Borrowings		-	-
	Other Non-Current Liabilities		-	-
	Long-Term Provisions		-	-
	Deferred Tax Liabilities (Net)		-	-
4	**Current Liabilities**			
	Short Term Borrowings	**I.3**	87.10	6.00
	Trade Payables :	**I.4**		
	(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.".]		5,312.48	5,019.28
	Other Current Liabilities	**I.5**	51.59	26.34
	Short Term Provisions	**I.6**	36.28	28.91
	Total		**5,863.88**	**5,349.13**
B.	**Assets**			
1	**Non-Current Assets**			
	Property, Plant and Equipment			
	Tangible Assets	**I.7**	46.02	45.70
	Capital Work in Progress	**I.7**	221.66	
	Intangible Assets		-	-
	Goodwill		0.24	0.24
	Non-Current Investments		-	-
	Deferred Tax Assets		-	-
	Long Term Loans & Advances	**I.8**	132.59	132.60
	Other Non Current Assets	**I.9**	11.75	5.25
2	**Current Assets**			
	Current Investments		-	-
	Inventories	**I.10**	224.34	193.74
	Trade Receivables	**I.11**	4847.69	4623.84
	Cash and Cash Equivalents	**I.12**	63.84	55.13
	Short-Term Loans and Advances		-	-
	Other Current Assets	**I.13**	315.76	292.64
	Total		**5863.88**	**5349.13**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, II & III*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C

For and on behalf of Board of Directors

Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACF5393

Date: August 27, 2021
Place: Mumbai

Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Neeraj Chothani
Executive Director
DIN: 06732169

Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – II: RESTATED CONSOLIDATED STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

Sr. No	Particulars	Note No.	For the period ended 31st July 2021	For the period ended 31st March 2021
A.	**Revenue:**			
	Revenue from Operations	**II.1**	1545.68	6240.07
	Other income	**II.2**	160.66	410.31
	Total revenue		**1706.34**	**6650.38**
B.	**Expenses:**			
	Cost of Material Consumed		-	-
	Purchase of Stock in Trade	**II.3**	1570.06	6555.34
	Change in Inventories of Finished Goods, WIP & Stock in Trade	**II.4**	(30.60)	(193.74)
	Employees Benefit Expenses	**II.5**	11.99	6.50
	Finance costs	**II.6**	-	0.39
	Depreciation and Amortization	**II.7**	0.03	0.00
	Other expenses	**II.8**	10.75	167.09
	Total Expenses		**1562.23**	**6535.58**
	Profit before exceptional and extraordinary items and tax		**144.10**	**114.80**
	Exceptional Items		-	-
	Profit before extraordinary items and tax		**144.10**	**114.80**
	Extraordinary items		-	-
	Profit before tax		**144.10**	**114.80**
	Tax expense :			
	Current tax		36.28	28.91
	Deferred Tax		-	-
	Profit (Loss) for the period from continuing operations		**107.82**	**85.89**
	Negative Balance of Minority Interest transferred to Owners of Parents		0.00	0.00
	Minority Interest		0.25	0.00
	Allocated to Owner of Parents (Transferred to Reserve & Surplus)		107.57	85.89
	Earning per equity share in Rs.:			
	(1) Basic		10.00	7.96
	(2) Diluted		10.00	7.96

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV,I & III*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACF5393

For and on behalf of Board of Directors

Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Neeraj Chothani
Executive Director
DIN: 06732169

Date: August 27, 2021
Place: Mumbai

Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – III: RESTATED CONSOLIDATED STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Particulars	For the period ended 31st July	For the period ended 31st March
	2021	2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	**144.10**	**114.80**
Adjustments for:		
Depreciation	0.03	-
Interest Received	(2.60)	(1.54)
Interest Expense	-	0.39
Operating profit before working capital changes	**141.54**	**113.65**
Movements in working capital:		
(Increase)/Decrease in Inventories	(30.60)	(193.74)
(Increase)/Decrease in Trade Receivables	(223.85)	(4,623.84)
(Increase)/Decrease in Other Current Assets	(23.12)	(292.64)
Increase/(Decrease) in Trade Payables	293.20	5,019.04
Increase/(Decrease) in Short Term Borrowings	81.10	6.00
Increase/(Decrease) in Other Current Liabilities	(1.91)	26.34
Cash generated from operations	**236.35**	**54.81**
Income tax paid during the year	1.75	-
Net cash from operating activities (A)	234.61	54.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(222.01)	(45.70)
Interest Received	2.60	1.54
Purchases for Acquisition of Subsidiary Companies	-	(0.10)
Increase in Long Term Loans & Advances	0.01	(132.60)
Increase in Other Non Current Assets	(6.50)	(5.25)
Net cash from investing activities (B)	**(225.90)**	**(182.11)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	(0.39)
Proceeds from Issue of Share Capital	-	26.96
Proceeds from Securities Premium	-	155.76
Net cash from financing activities (C)	**-**	**182.33**
Net increase in cash and cash equivalents (A+B+C)	**8.71**	**55.03**
Cash and cash equivalents at the beginning of the year	**55.13**	**0.10**
Cash and cash equivalents at the end of the year	**63.84**	**55.13**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, II & I*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACF5393

Date: August 27, 2021
Place: Mumbai

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Sd/-
Isha Deepak Zatakia

ANNEXURE – IV

CONSOLIDATED SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED

A. COMPANY INFORMATION

The Company "Getalong Enterprises Limited" was incorporated in Mumbai as a Private Limited Company registered under the provision of the Companies Act, 2013 vide Certificate of Incorporation dated July 29, 2020, issued by the Registrar of Companies, Mumbai. Now the Company is converted into a Public Limited Company under the provision of the Companies Act, 2013 vide Fresh Certificate of Incorporation dated April 14, 2021. The company has a diversified product portfolio mainly operating in three key segments which are Exports of Garments, Gold Bullion Trading and Female Care Products.

Our Company together with its Subsidiary companies i.e. Adrian Trading Private Limited & RutuJa Textiles Private Limited will be referred as "Group". We have subscribed to 49,500 equity shares of each Company resulting into acquisition of 99.00% of total equity share capital of both Adrian Trading Private Limited & Rutuja Textiles Private Limited

The Restated Consolidated Financial Statement of the company and its subsidiaries have been prepared in accordance with Accounting Standards AS 21 – Consolidate Financial Statements combining on line to line basis by adding together like Items of assets, liabilities, income and expenses. Intercompany balances, transaction and unrealized profits or losses have been fully eliminated.

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statement are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in witch results are known/materialized.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

4. Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

5. Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition / deletion as the case may be. Further the Land and Building held in the books of the company are treated as Investment Property so that the Depreciation is not provided on them.

6. Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

7. Inventories

Inventories consist of Finished Goods & Stock in trade are valued at Cost or Net Realizable Value, whichever is lower.

8. Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal and when it is earned and no significant uncertainty exists as to its ultimate collection and includes taxes, wherever applicable.

The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments.

Interest income is recognized on time proportion basis, when it is accrued and due for payment.

9. Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

10. Employee Benefits

Short – term employee benefits are recognized as an expense at the undiscounted amount in the profit & loss account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized.

11. Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of

prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

12. Foreign Currency Translation

a) Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year end are restated at closing rate..

b) Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

13. Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

B. NOTES ON ACCOUNTS

1. The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

2. Segment Reporting

The Company at present is engaged in the trading of Garments, Gold Bullion Trading and Female Care Products which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

3. Post Employment Benefits:

Since the company has not completed 5 years so that provision for gratuity has not been valued.

4. Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities as on July 31, 2021 & March 31, 2021 except as mentioned in Annexure-VIII, for any of the years covered by the statements.

5. Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Annexure – X of the enclosed financial statements.

6. Accounting For Deferred Taxes on Income (AS 22)

Since there are no material timing difference between Book Profit of the company & Taxable Income of the Company, so that Deferred Tax Assets/(Liability) does not arise.

Disclosures as required by Schedule III of companies Act, 2013:

As on 31.07.2021

Name of the entity	Net Assets i.e. total Assets minus total liabilities		Share in Profit & Loss	
	As % of Consolidated Net Assets	Amount	As % of Consolidated profit & loss	Amount
1	2	3	4	5
Parent				
Getalong Enterprise Limited	93.36	351.41	76.63	82.62
Subsidiaries				
Indian				
Adrian Trading Private Limited	(0.03)	(0.12)	(0.03)	(0.03)
Rutuja Textiles Private Limited	6.67	25.14	23.40	25.23
Foreign				
NIL	-	-	-	-
Minority Interest in All Subsidiary	25.16			

As on 31.03.2021

Name of the entity	Net Assets i.e. total Assets minus total liabilities		Share in Profit & Loss	
	As % of Consolidated Net Assets	Amount	As % of Consolidated profit & loss	Amount
1	2	3	4	5
Parent				
Getalong Enterprise Limited	100.06	268.79	100.06	85.94
Subsidiaries				
Indian				
Adrian Trading Private Limited	(0.03)	(0.09)	(0.03)	(0.03)
Rutuja Textiles Private Limited	(0.03)	(0.09)	(0.03)	(0.03)
Foreign				
NIL	--	--	--	--
Minority Interest in All Subsidiary	-			

7. MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1 Material Regrouping:

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2. Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit/ (loss) of the Company is as follows:

Particulars	For the Period ended 31st July 2021	For the Period ended 31st March 2021
(A) Net Profits as per audited financial statements (A)	**107.82**	**85.89**
Add/(Less) : Adjustments to the Audited Profit -	-	-
Total Adjustments (B)	**-**	**-**
Restated Profit/ (Loss) (A+B)	**107.82**	**85.89**

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Equity Share Capital & Reserves & Surplus as per Audited financial Statement	**376.18**	**268.61**
Add/(Less) : Adjustments on account of change in Profit/Loss	-	-
Total Adjustments (B)	-	-
Equity Share Capital & Reserves & Surplus as per Restated Restated statement	**376.18**	**268.61**

8. Trade Payable Ageing Summary

As on 31.07.2021 :

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	-	-	-	-	-
Others	5312.48	-	-	-	5312.48
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

As on 31.03.2021 :

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	-	-	-	-	-
Others	5019.28	-	-	-	5019.28
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

9. Trade Receivable Ageing Summary

As on 31.07.2021

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	917.79	3929.90	-	-	-	4847.69
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-

(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

As on 31.03.2021

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	4421.47	202.37	-	-	-	4623.84
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

10. CWIP aging schedule:

As on 31.07.2021:

(Rs. In Lakhs)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
Project in Progress	221.66	-	-	-	221.66

11. Statement of Accounting Ratios:

Accounting Ratios	31 July 2021 (Amount in Rs.)	31 March 2021 (Amount in Rs.)
Current Ratio	0.99	1.02
Debt Equity Ratio	0.23	0.02
Debt Service coverage Ratio	1.65	19.20
Return on Equity Ratio	0.33	0.32
Inventory Turnover Ratio	7.36	32.84
Trade Receivable Turnover Ratio	0.33	1.35
Net Capital Turnover Ratio	(86.31)	73.56
Net Profit Ratio	6.98	1.38
Return on Capital Employed	0.38	0.43
Return on Investment Ratio	0.59	1.47

ANNEXURE - I.1: Restated Consolidated Statement of Share Capital

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Equity Share Capital		
Authorised Share Capital		
16,00,000 Equity Shares of Rs. 10 Each (Previous Year NIL)	160.00	160.00
Total	**160.00**	**160.00**
Issued, Subscribed & Fully Paid Up Share Capital		
10,78,400 Equity Shares of Rs. 10 Each (Previous Year NIL)	107.84	107.84
Total	**107.84**	**107.84**

Notes:

I.1.1 Right, Preferences and Restrictions attached to Shares:

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion of their shareholding.

I.1.2 Restated Consolidated Statement of Reconciliation of Number of Equity Shares

Particulars	As At 31st July 2021	As At 31st March 2021
Equity Shares		
Shares outstanding at the beginning of the Period	10,78,400	-
Shares issued during the Period	-	10,78,400
Share outstanding at the end of the Period	**10,78,400**	**10,78,400**

I.1.3 Details of Shareholding more than 5% of the aggregate shares in the company

Name of Shareholder	31-Jul-21		31-Mar-21	
	Nos	% of Holding	Nos	% of Holding
Westpac Investments Private Limited	512000	47.48	512000	47.48
Harsha Vikram Jain	120000	11.13	120000	11.13
Payal Vikram Jain	120000	11.13	120000	11.13
Sweety Rahul Jain	100000	9.27	100000	9.27

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

I.1.4 Shareholding of Promotors

Name of Shareholder	31-Jul-21		31-Mar-21	
	Nos	% of Holding	Nos	% of Holding
Westpac Investments Private Limited	512000	47.48	512000	47.48
Sweety Rahul Jain	100000	9.27	100000	9.27

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.2: Restated Consolidated Statement of Reserves and Surplus

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Reserves & Surplus		
1. Securities Premium		
Balance as at the beginning of the Period	74.88	-
Addition during the Period	-	155.76
Less: Issue of Bonus Share	-	80.88
Balance as at the end of the Period	**74.88**	**74.88**

Balance in Statement of Profit & Loss		
Balance as at the beginning of the Period	85.89	-
Add: Profit for the Period	107.57	85.89
Less: Bonus Shares Issued during the Period	-	-
Balance as at the end of the Period	**193.46**	**85.89**
Grand Total	**268.34**	**160.77**

Note I.2.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.3: Restated Consolidated Statement of Short Term Borrowings

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Secured:		
From Bank:		-
Unsecured:		
From Directors	87.10	6.00
Total	**87.10**	**6.00**

Note I.3.1: *There were no re-schedulement or default in the repayment of loans taken by the Company.*

Note I.3.2: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.3.2: Statement of principal terms of Unsecured Loans

(Rs. In Lakhs)

Name of Lender	Purpose	Re-Payment Schedule	Moratorium	Outstanding amount as on (as per Books) 31.07.2021
Sweety Rahul Jain	Business	On Demand	NIL	46.00
Payal Jain	Business	On Demand	NIL	41.00
Narendra Parekh	Business	On Demand	NIL	0.10
Total				**87.10**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.4: Restated Consolidated Statement of Trade Payables

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Trade Payables due to		
- Micro and Small Enterprises	-	-
- Others		
- Promotor/Promotor Group	-	-
- Others	5,312.48	5,019.28
Total	**5,312.48**	**5,019.28**

Note I.4.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.5 Restated Consolidated Statement of Other Current Liabilities

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Director's Remuneration Payable	-	0.99
Statutory Dues Payable	0.77	0.60
Salary Payable	0.27	0.45
Expenses Payable	0.01	0.30
Advance Received from Customers	23.38	-

Income Tax Payable A.Y. 2020-21	27.16	-
Myriad Insurance Brokers Limited	-	24.00
Grand Total	**51.59**	**26.34**

Note I.5.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.6: Restated Consolidated Statement of Short Term Provisions

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Provision for Income Tax	36.28	28.91
Grand Total	**36.28**	**28.91**

Note I.6.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.7: Restated Consolidated Statement of Property, Plant and Equipment

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Tangible Assets		
Land & Property		
Gross Block at the beginning of the Period	45.70	-
Additions	-	45.70
Deletion	-	-
Total Gross Block at the end of the Period	45.70	45.70
Less: Accumulated Depreciation	-	-
Net Block	**45.70**	**45.70**
Air Conditioner		
Gross Block at the beginning of the Period	-	-
Additions	0.25	-
Deletion	-	-
Total Gross Block at the end of the Period	0.25	-
Less: Accumulated Depreciation	0.01	-
Net Block	**0.24**	-
Mobile		
Gross Block at the beginning of the Period	-	-
Additions	0.10	-
Deletion	-	-
Total Gross Block at the end of the Period	0.10	-
Less: Accumulated Depreciation	0.02	-
Net Block	**0.09**	-
Total Tangible Assets	**46.02**	**45.70**
Capital Work in Progress		
Gross Block at the beginning of the Period	-	-
Additions	221.66	-
Deletion	-	-
Total Gross Block at the end of the Period	221.66	-
Less: Accumulated Depreciation	-	-
Net Block	**221.66**	

Note I.7.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.8: Restated Consolidated Statement of Long Term Loans & Advances

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Office No. 402 Deposit	2.00	2.00
Loan to Bhagyashree Gold	130.59	130.60
Grand Total	**132.59**	**132.60**

Note I.8.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.9: Restated Consolidated Statement of Other Non Current Assets

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Preliminary Expenses	2.75	2.25
Prepaid IPO Expenses	9.00	3.00
Grand Total	**11.75**	**5.25**

Note I.9.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.10: Restated Consolidated Statement of Inventories

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Closing Stock of Stock in Trade	224.34	193.74
Grand Total	**224.34**	**193.74**

Note I.10.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.11: Restated Consolidated Statement of Trade Receivables

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Outstanding for a period exceeding six months (Unsecured and considered Good)		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-
Others	3,929.90	202.37
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-
Others	917.79	4,421.47
Grand Total	**4,847.69**	**4,623.84**

Note I.11.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.12: Restated Consolidated Statement of Cash and Bank Balances

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Cash & Cash Equivalents		
Cash in hand	1.79	2.94
Balances with Banks:		

In Current Accounts	62.05	52.20
Grand Total	**63.84**	**55.13**

Note I.12.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – I.13: Restated Consolidated Statement of Other Current Assets

(Rs. In Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Balances with Revenue Authorities	315.76	292.64
Grand Total	**315.76**	**292.64**

Note I.13.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.1: Restated Consolidated Statement of Revenue from Operations

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Turnover from Sales of Products		
Export Sales	860.85	4395.40
Domestic Sales	684.83	1844.67
Revenue from operations	**1545.68**	**6240.07**

Note II.1.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.2: Restated Consolidated Statement of Other Income

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Drawback Receivable	24.11	107.84
ROSCTL Receivable	-	261.62
Commission/Brokerage	6.49	5.03
Professional Fees	35.00	19.25
Exchange Fluctuation	92.46	14.80
Interest Received	2.60	1.54
Other income	0.00	0.24
Grand Total	**160.66**	**410.31**

Note II.2.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.3: Restated Consolidated Statement of Purchase of Stock in Trade

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Purchase of Stock in Trade	1,570.06	6,555.34
Grand Total	**1,570.06**	**6,555.34**

Note II.3.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.4: Restated Consolidated Statement of change in Inventory of WIP, Finished Goods & Stock in Trade

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Opening Stock of Stock in Trade	193.74	-

Closing Stock of Stock in Trade	224.34	193.74
Net Change in Inventory of WIP, Finished goods & Stock in Trade	**(30.60)**	**(193.74)**

Note II.4.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.5: Restated Consolidated Statement of Employee Benefit Expenses

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Directory Remuneration	1.60	5.25
Salary Expenses	10.39	1.25
Grand Total	**11.99**	**6.50**

Note II.5.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.6: Restated Consolidated Statement of Finance costs

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Interest Expenses	-	0.39
Grand Total	**-**	**0.39**

Note II.6.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.6: Restated Consolidated Statement of Depreciation & Amortization

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Depreciation Expenses	0.03	-
Grand Total	**0.03**	**-**

Note II.6.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – II.7: Restated Consolidated Statement of Other Expenses

(Rs. In Lakhs)

Particulars	For The Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Clearing & Forwarding Expenses	1.31	20.45
Freight Charges	5.73	120.04
Professional Fees	0.26	6.05
Bank Charges	0.38	0.44
Business Promotion Expenses	-	0.02
Commission Paid	-	10.33
Depository Charges	0.10	0.31
Digital Signature Fees	-	0.03
Discount Allowed	1.22	7.19
Electricity Expenses	0.11	-
Late Fees - GST	0.01	0.01
Membership Fees	-	0.12
Preliminary Exp. Written Off	-	0.56
Printing & Stationary	0.04	0.18
ROC Fees	0.04	0.08
Rent Paid	1.28	0.64
Sundry Expenses	0.20	0.19
Stamp Duty	-	0.33
Travelling Expenses	0.01	0.05

Water Charges	0.00	0.00
Website Expenses	0.07	0.06
Grand Total	**10.75**	**167.09**

Note II.7.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II & III*

ANNEXURE – V: CONSOLIDATED STATEMENT OF MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1 Material Regrouping

Appropriate adjustments have been made in the Restated Standalone Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2 Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective years and its impact on the profit/(loss) of the Company is as follows:

(Rs. in Lakhs)

Particulars	For The Period Ended July 31	For The Period Ended March 31
	2021	2021
(A) Net Profits as per audited financial statements (A)	107.57	85.89
Add/(Less) : Adjustments in Restated Financial Statements	-	-
Total Adjustments (B)	-	-
Restated Profit/ (Loss) (A+B)	**107.57**	**85.89**

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

(Rs. in Lakhs)

Particulars	For The Period Ended July 31	For The Period Ended March 31
	2021	2021
Equity Share Capital & Reserves & Surplus as per Audited financial Statement	376.18	268.61
Add/(Less) : Adjustments on account of change in Profit/Loss	-	-
Equity Share Capital& Reserve & Surplus as per Restated Financial Statements	376.18	268.61

ANNEXURE - VI : RESTATED CONSOLIDATED STATEMENT OF TAX SHELTERS

(Rs. In Lakhs)

Sr. No	Particulars	As at July 31	As at March 31
		2021	2021
A	**Restated Profit before tax**	144.10	114.80
	Short Term Capital Gain at special rate	-	-
	Normal Corporate Tax Rates (%)	25.17%	25.17%
	Short Term Capital Gain at special rate		
	MAT Tax Rates (%)	15.60%	15.60%
B	**Tax thereon (including surcharge and education cess)**		
	Tax on normal profits	36.27	28.89
	Short Term Capital Gain at special rate		
	Total	**36.27**	**28.89**
	Adjustments:		
C	**Permanent Differences**		
	Deduction allowed under Income Tax Act		-
	Exempt Income	-	-

	Disallowance of Expenses under the Income Tax Act (Loss of Subsidiary Companies)	-0.03	-0.04
	Disallowance of Income under the Income Tax Act	-	-
	Disallowance of Expenses under the Income Tax Act	0.01	0.01
	Total Permanent Differences	**0.04**	**0.05**
D	**Timing Differences**		
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	0.01	-
	Total Timing Differences	**0.01**	**-**
E	**Net Adjustments E= (C+D)**	**0.05**	**0.05**
F	**Tax expense/(saving) thereon**	0.01	0.01
G	**Total Income/(loss) (A+E)**	**144.15**	**114.85**
	Taxable Income/ (Loss) as per MAT	144.10	114.80
I	**Income Tax as per normal provision**	36.28	28.91
J	**Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act**	22.48	17.91
	Net Tax Expenses (Higher of I,J)	36.28	28.91
K	Relief u/s 90/91		
	Total Current Tax Expenses	**36.28**	**28.91**
L	Adjustment for Interest on income tax/ others		
	Total Current Tax Expenses	**36.28**	**28.91**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV,I,II & III*

ANNEXURE - VIII : RESTATED CONSOLIDATED STATEMENT OF CONTINGENT LIABILITIES

(Rs. in Lakhs)

Particulars	As at 31st July 2021	As at 31st March 2021
1. Bank Guarantee/ LC Discounting for which FDR margin money has been given to the bank as Security	0.00	0.00
2. Capital Commitment	0.00	0.00
3. Income Tax Demand	0.00	0.00
4. TDS Demands	0.00	0.00
5. ESIC Demand	0.00	0.00
Total	**0.00**	**0.00**

ANNEXURE - X(i): RESTATED CONSOLIDATED STATEMENT OF RELATED PARTY DISCLOSURES

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

i. List of Related Parties and Nature of Relationship:

Particulars	Name of Related Parties
1. Other Related Parties:	
a) Key Management Personnel's	Neeraj Ashok Chothani
	Sweety Rahul Jain
	Isha Deepak Zatakia
	Narendra Bharat Parekh
b) Relative of Key Managerial Personnel	Rahul V Jain
b) Sister Concern	Myriad Insurance Brokers Limited
	Chothani Foods Limited

Note 1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV,I,II & III*

ANNEXURE - X(ii) - Transactions carried out with related parties referred to in (1) above, in ordinary course of business:

(Rs. in Lakhs)

Nature of Transactions	Name of Related Parties	As at 31st July 2021	As at 31st March 2021
1. Directors Remuneration	Neeraj Ashok Chothani	-	1.75
	Sweety Rahul Jain	1.60	1.75
	Narendra Bharat Parekh	0.50	1.75
Total		**2.10**	**5.25**
2. Salary	Isha Deepak Zatakia	0.72	0.09
3. Interest on Unsecured Loans	Rahul V Jain	-	0.09
	Sweety Rahul Jain	-	0.10
	Chothani Foods Limited	-	0.19
Total			**0.38**
4. Sales	Myriad Insurance Brokers Limited	5.00	-
5. Property Purchased	Myriad Insurance Brokers Limited	-	45.70
4. Loan Received (Paid) during the Year to Related Parties	**Narendra Bharat Parekh**		
	Opening Balance	-	-
	Loan Received during the year	0.10	4.24
	Loan Paid during the year	-	4.24
	Closing Balance	0.10	**-**
	Chothani Foods Limited		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	-	-
	Rahul V Jain		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	-	**-**
	Payal Jain		
	Opening Balance	-	-
	Loan Received during the year	41.00	-
	Loan Paid during the year	-	-
	Closing Balance	41.00	**-**
	Sweety Rahul Jain		
	Opening Balance	6.00	-
	Loan Received during the year	41.50	11.03
	Loan Paid during the year	1.50	5.03
	Closing Balance	**46.00**	**6.00**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV,I,II & III*

ANNEXURE - X(iii) - Outstanding Balance as at the end of the year

(Rs. In Lakhs)

		31.07.2021	31.03.2021
1. Payables	Neeraj Ashok Chothani	-	0.23
	Payal Jain	41.00	-
	Isha Deepak Zatakia	0.18	-
	Sweety Rahul Jain	46.00	6.54
	Myriad Insurance Brokers Limited	-	24.00
	Narendra Bharat Parekh	0.35	0.23
	Total	**87.53**	**30.99**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV,I,II & III*

RESTATED STANDALONE FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Getalong Enterprise Limited

Dear Sir,

We have examined the attached Restated Audited Standalone Financial Information of Getalong Enterprise Limited (formerly known as Getalong Enterprise Private Limited) (hereunder referred to "the Company", "Issuer") comprising the Restated Audited Standalone Statement of Assets and Liabilities as at July 31, 2021 & March 31, 2021 the Restated Audited Standalone Statement of Profit & Loss, the Restated Audited Standalone Cash Flow Statement for the stub period ended on July 31, 2021 & Financial Year Ended on March 31, 2021 the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on August 27, 2021 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

d) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");

e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and

f) The Guidance Note on Reports in Company Prospectus (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Standalone Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Maharashtra in connection with the proposed IPO. The Restated Standalone Financial Information have been prepared by the management of the Company for the stub period ended on July 31, 2021 & Financial Year Ended on March 31, 2021 on the basis of preparation stated in ANNEXURE – D to the Restated Standalone Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Standalone Financial Information.

We have examined such Restated Standalone Financial Information taking into consideration:

e) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated August 14, 2021 in connection with the proposed IPO of equity shares of the Company;
f) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
g) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Standalone Financial Information; and,
h) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Standalone Financial Information have been compiled by the management from:

b) Standalone Audited financial statements of company as at and for the stub period ended on July 31, 2021 & Financial Year ended on March 31, 2021 prepared by us in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.

The audit report on the Standalone financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the period ended on July 31, 2021 & March 31, 2021 :-

a) The Restated Standalone Financial Information or Restated Standalone Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;

b) The Restated Standalone Financial Information or Restated Standalone Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial period to which they relate and there are no qualifications which require adjustments;

c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;

d) There were no qualifications in the Audit Report issued by us for the Period Ended July 31, 201 & March 31, 2021 which would require adjustments in this Restated Standalone Financial Statements of the Company;

e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – D to this report;

f) Adjustments in Restated Standalone Financial Information or Restated Standalone Summary Financial Statement have been made in accordance with the correct accounting policies,

g) There was no change in accounting policies, which needs to be adjusted in the Restated Standalone Financial Information or Restated Standalone Summary Financial Statement;

h) There are no revaluation reserves, which need to be disclosed separately in the Restated Standalone Financial Information or Restated Summary Financial Statement

i) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

a) The "Restated Standalone Statement of Assets and Liabilities" as set out in ANNEXURE – A to this report, of the Company as at July 31, 2021 & March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Restated Standalone Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

b) The "Restated Standalone Statement of Profit and Loss" as out in ANNEXURE – B to this report, of the Company for the stub period Ended on July 31, 2021 & Financial Year Ended on March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Restated Standalone Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

c) The "Restated Standalone Statement of Cash Flow" as set out in ANNEXURE – C to this report, of the Company for the stub period ended on July 31, 2021 & Financial Year Ended on March 31, 2021 is prepared by the Company and approved by the Board of Directors. These Standalone Statement of Cash Flow, as restated have been arrived at after making such and regroupings to individual financial statements of the Company, as in our opinion were and more fully in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

We have also examined the other financial to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the stub Period ended on July 31, 2021 & Financial Year Ended on March 31, 2021 proposed to be included in the Draft Prospectus / Prospectus ("Offer Document") for the proposed IPO.

Restated Standalone Statement of Share Capital, Reserves And Surplus	Annexure – A.1 & Annexure – A.2
Restated Standalone Statement of Short Term Borrowing	Annexure – A.3
Restated Standalone Statement of Trade Payables	Annexure – A.4
Restated Standalone Statement of Other Current Liabilities And Short Term Provisions	Annexure – A.5 & Annexure – A.6
Restated Standalone Statement of Fixed Assets	Annexure – A.7
Restated Standalone Statement of Long Term Loans & Advances	Annexure – A.8
Restated Standalone Statement of Non-Current Investments	Annexure – A.9
Restated Standalone Statement of Other Non-Current Assets	Annexure – A.10
Restated Standalone Statement of Inventories	Annexure – A.11
Restated Standalone Statement of Trade Receivables	Annexure – A.12
Restated Standalone Statement of Cash & Cash Equivalents	Annexure – A.13
Restated Standalone Statement of Other Current Assets	Annexure – A.14
Restated Standalone Statement of Revenue from Operations	Annexure – B.1
Restated Standalone Statement of Other Income	Annexure – B.2
Restated Standalone Statement of Purchase of Stock in Trade	Annexure - B.3
Restated Standalone Statement of Change in Inventories of Finished Goods	Annexure - B.4
Restated Standalone Statement of Employee Benefit Expenses	Annexure - B.5
Restated Standalone Statement of Finance Cost	Annexure - B.6
Restated Standalone Statement of Depreciation & Amortization	Annexure – B.7
Restated Standalone Statement of Other Expenses	Annexure – B.8
Material Adjustment to the Restated Financial	Annexure – E
Restated Standalone Statement of Tax shelter	Annexure – F
Restated Standalone Statement of Capitalization	Annexure – G
Restated Standalone Statement of Contingent Liabilities	Annexure – H
Restated Standalone Statement of Accounting Ratios	Annexure – I
Restated Standalone Statement of related party transaction	Annexure – J

In our opinion and to the best of information and explanation provided to us, the Restated Standalone Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – D are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, M/s. A Y & Company, Chartered Accountants have been subjected to the peer review of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.

The preparation and presentation of the Standalone Financial Statements referred to above are based on the Standalone Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – A to J of this report read with the respective Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – D are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s A Y & CO.
Chartered Accountants
Firm Registration Number: - 020829C
Peer Review No. – 013225

Sd/-
CA Yashika Gianchandani
(Partner)
Membership No.420219
UDIN - 21420219AAAACG8114
Date: August 27, 2021
Place: Mumbai

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – A: RESTATED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 31st July 2021	As at 31st March 2021
A.	**Equity and Liabilities**			
1	**Shareholders' Funds**			
	Share Capital	**A.1**	107.84	107.84
	Reserves & Surplus	**A.2**	243.44	160.82
	Share application money pending allotment			-
2	**Non-Current Liabilities**			
	Long-Term Borrowings			
	Other Non-Current Liabilities			
	Long-Term Provisions		-	-
	Deferred Tax Liabilities (Net)			
3	**Current Liabilities**			
	Short Term Borrowings	**A.3**	87.00	6.00
	Trade Payables :	**A.4**		
	(A) total outstanding dues of micro enterprises and small enterprises; and			
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.".]		4,427.94	5,019.28
	Other Current Liabilities	**A.5**	51.45	26.34
	Short Term Provisions	**A.6**	27.80	28.91
	Total		**4,945.46**	**5,349.18**
B.	**Assets**			
1	**Non-Current Assets**			
	Property, Plant and Equipment			
	Tangible Assets	**A.7**	46.02	45.70
	Capital Work In Progress	**A.7**	221.66	-
	Intangible Assets		-	-
	Non-Current Investments		-	-
	Deferred Tax Assets		-	-
	Long Term Loans & Advances	**A.8**	133.37	133.39
	Non Current Investments	**A.9**	0.10	0.10
	Other Non Current Assets	**A.10**	11.75	5.25
2	**Current Assets**			
	Current Investments		-	-
	Inventories	**A.11**	224.34	193.74
	Trade Receivables	**A.12**	3964.13	4623.84
	Cash and Cash Equivalents	**A.13**	63.22	54.53
	Short-Term Loans and Advances			-
	Other Current Assets	**A.14**	280.88	292.64
	Total		**4945.46**	**5349.18**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,B & C.*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain

Managing Director & CFO
DIN: 07193077

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACG8114

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Date: August 27, 2021
Place: Mumbai

Sd/-
Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – B : RESTATED STANDALONE STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

Sr. No	Particulars	Note No.	For the period ended 31st July 2021	For the period ended 31st March 2021
A.	**Revenue:**			
	Revenue from Operations	**B.1**	684.83	6240.07
	Other income	**B.2**	113.83	410.07
	Total revenue		**798.66**	**6650.14**
B.	**Expenses:**			
	Cost of Material Consumed		-	-
	Purchase of Stock in Trade	**B.3**	703.19	6555.34
	Change in Inventories of Finished Goods, WIP & Stock in Trade	**B.4**	(30.60)	(193.74)
	Employees Benefit Expenses	**B.5**	11.99	6.50
	Finance costs	**B.6**	-	0.39
	Depreciation and Amortization	**B.7**	0.03	0.00
	Other expenses	**B.8**	3.63	166.80
	Total Expenses		**688.24**	**6535.29**
	Profit before exceptional and extraordinary items and tax		**110.42**	**114.85**
	Exceptional Items		-	-
	Profit before extraordinary items and tax		**110.42**	**114.85**
	Extraordinary items		-	-
	Profit before tax		**110.42**	**114.85**
	Tax expense :			
	Current tax		27.80	28.91
	Deferred Tax		-	-
	Profit (Loss) for the period from continuing operations		**82.62**	**85.94**
	Earning per equity share in Rs.:			
	(1) Basic		7.66	7.97
	(2) Diluted		7.66	7.97

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A&C.*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACG8114

Date: August 27, 2021
Place: Mumbai

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Sd/-
Isha Deepak Zatakia
Company Secretary

GETALONG ENTERPRISE LIMITED
(Formerly Known as Getalong Enterprise Private Limited)

ANNEXURE – C: RESTATED STANDALONE STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Particulars	For the period ended 31st July	For the period ended 31st March
	2021	2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	**110.42**	**114.85**
Adjustments for:		
Depreciation	0.03	-
Interest Received	(2.60)	(1.54)
Interest Expense	-	0.39
Operating profit before working capital changes	**107.85**	**113.70**
Movements in working capital:		
(Increase)/Decrease in Inventories	(30.60)	(193.74)
(Increase)/Decrease in Trade Receivables	659.71	(4,623.84)
(Increase)/Decrease in Other Current Assets	11.76	(292.64)
Increase/(Decrease) in Trade Payables	(591.34)	5,019.28
Increase/(Decrease) in Short Term Borrowings	81.00	6.00
Increase/(Decrease) in Other Current Liabilities	(2.05)	26.34
Cash generated from operations	**236.33**	**55.10**
Income tax paid during the year	1.75	-
Net cash from operating activities (A)	234.59	55.10
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(222.01)	(45.70)
Interest Received	2.60	1.54
Increase in Non Current Investments	-	(0.10)
(Increase)/Decrease in Long Term Loans & Advances	0.01	(133.39)
Increase in Other Non Current Assets	(6.50)	(5.25)
Net cash from investing activities (B)	**(225.90)**	**(182.90)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	(0.39)
Proceeds from Issue of Share Capital	-	107.84
Proceeds from Share Application Money Pending Allottment	-	74.88
Proceeds from Securities Premium	-	-
Repayment of Share Application Money	-	-
Net cash from financing activities (C)	**-**	**182.33**
Net increase in cash and cash equivalents (A+B+C)	**8.69**	**54.53**
Cash and cash equivalents at the beginning of the year	**54.53**	**-**
Cash and cash equivalents at the end of the year	**63.22**	**54.53**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure C,A&B.*

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-
CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACG8114

For and on behalf of Board of Directors

Sd/-
Sweety Rahul Jain
Managing Director & CFO
DIN: 07193077

Sd/-
Neeraj Chothani
Executive Director
DIN: 06732169

Date: August 27, 2021
Place: Mumbai

Sd/-
Isha Deepak Zatakia
Company Secretary

ANNEXURE – D

STANDALONE SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED

A. COMPANY INFORMATION

The Company "Getalong Enterprises Limited" was incorporated in Mumbai as a Private Limited Company registered under the provision of the Companies Act, 2013 vide Certificate of Incorporation dated July 29, 2020, issued by the Registrar of Companies, Mumbai. Now the Company is converted into a Public Limited Company under the provision of the Companies Act, 2013 vide Fresh Certificate of Incorporation dated April 14, 2021. The company has a diversified product portfolio mainly operating in three key segments which are Exports of Garments, Gold Bullion Trading and Female Care Products.

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statement are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

4. Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

5. Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition / deletion as the case may be. Further the Land and Building held in the books of the company are treated as Investment Property so that the Depreciation is not provided on them.

6. Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

7. Inventories

Inventories consist of Finished Goods & Stock in trade are valued at Cost or Net Realizable Value, whichever is lower.

8. Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal and when it is earned and no significant uncertainty exists as to its ultimate collection and includes taxes, wherever applicable.

The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments.

Interest income is recognized on time proportion basis, when it is accrued and due for payment.

9. Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

10. Employee Benefits

Short – term employee benefits are recognized as an expense at the undiscounted amount in the profit & loss account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized.

11. Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

12. Foreign Currency Translation

a) Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year end are restated at closing rate.

b) Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

13. Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

B. NOTES ON ACCOUNTS

1. The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

2. Segment Reporting

The Company at present is engaged in the trading of Garments, Gold Bullion Trading and Female Care Products which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

3. Post Employment Benefits:

Since the company has not completed 5 years so that provision for gratuity has not been valued.

4. Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities as on July 31, 2021 & March 31, 2021 except as mentioned in Annexure-H, for any of the years covered by the statements.

5. Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Annexure – J of the enclosed financial statements.

6. Accounting For Deferred Taxes on Income (AS 22)

Since there are no material timing difference between Book Profit of the company & Taxable Income of the Company, so that Deferred Tax Assets/(Liability) does not arise.

7. MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1 Material Regrouping:

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2 Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit/ (loss) of the Company is as follows:

(Rs. in Lakhs)

Particulars	For the Period ended 31st July 2021	For the Period ended 31st March 2021
(A) Net Profits as per audited financial statements (A)	**82.62**	**85.94**
Add/(Less) : Adjustments to the Audited Profit -	-	-
Total Adjustments (B)	**-**	**-**
Restated Profit/ (Loss) (A+B)	**82.62**	**85.94**

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

(Rs. in Lakhs)

Particulars	For the Period ended 31st July 2021	For the Period ended 31st March 2021
Equity Share Capital & Reserves & Surplus as per Audited financial Statement	**351.28**	**268.66**
Add/(Less): Adjustments on account of change in Profit/Loss	-	-
Total Adjustments (B)	-	-
Equity Share Capital & Reserves & Surplus as per Restated Financial Statement	**351.28**	**268.66**

8. Trade Payable Ageing Summary

As on 31.07.2021:

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	-	-	-	-	-
Others	4427.94	-	-	-	4427.94
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

As on 31.03.2021:

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	-	-	-	-	-
Others	5019.28	-	-	-	5019.28
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

9. Trade Receivable Ageing Summary

As on 31.07.2021

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables-	34.23	3229.90	-	-	-	3964.13

considered good						
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

As on 31.03.2021

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	4421.47	202.37	-	-	-	4623.84
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

10. CWIP aging schedule:

As on 31.07.2021:

(Rs. in Lakhs)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
Project in Progress	221.66	-	-	-	221.66

11. Statement of Accounting Ratios

Accounting Ratios	31 July 2021 (Amount in Rs.)	31 March 2021 (Amount in Rs.)
Current Ratio	0.99	1.02
Debt Equity Ratio	0.25	0.02
Debt Service coverage Ratio	1.27	19.21
Return on Equity Ratio	0.27	0.32
Inventory Turnover Ratio	3.22	32.84
Trade Receivable Turnover Ratio	0.16	1.35
Net Capital Turnover Ratio	(22.23)	74.09
Net Profit Ratio	12.06	1.38
Return on Capital Employed	0.31	0.43
Return on Investment Ratio	0.45	1.47

ANNEXURE - A.1: Restated Standalone Statement of Share Capital

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Equity Share Capital		
Authorised Share Capital		
16,00,000 Equity Shares of Rs. 10 Each (Previous Year 16,00,000 Equity Shares of Rs. 10 Each)	160.00	160.00
Total	**160.00**	**160.00**
Issued, Subscribed & Fully Paid Up Share Capital		
10,78,400 Equity Shares of Rs. 10 Each (Previous Year 10,78,400 Equity Shares of Rs. 10 Each)	107.84	107.84
Total	**107.84**	**107.84**

Notes:

A.1.1 Right, Preferences and Restrictions attached to Shares:

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion of their shareholding.

A.1.2 Restated Standalone Statement of Reconciliation of Number of Equity Shares:

Particulars	As At 31st July 2021	As At 31st March 2021
Equity Shares		
Shares outstanding at the beginning of the Period	1,078,400	-
Shares issued during the Period	-	1,078,400
Share outstanding at the end of the Period	**1,078,400**	**1,078,400**

A.1.3 Details of Shareholding more than 5% of the aggregate shares in the company

Name of Shareholder	As at 31st July 2021		As at 31st July 2021	
	Nos.	% of Holding	Nos.	% of Holding
Westpac Investments Private Limited	512,000	47.48%	512,000	47.48%
Harsha Vikram Jain	120,000	11.13%	120,000	11.13%
Payal Vikram Jain	120,000	11.13%	120,000	11.13%
Sweety Rahul Jain	100,000	9.27%	100,000	9.27%

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure A,B,C,D.*

A.1.4 Shareholding of Promoters

Name of Shareholder	As at 31st July 2021		As at 31st July 2021	
	Nos	% of Holding	Nos	% of Holding
Westpac Investments Private Limited	512,000	47.48%	512,000	47.48%
Sweety Rahul Jain	10,0000	9.27%	100,000	9.27%

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure A,B,C,D.*

ANNEXURE – A.2: Restated Standalone Statement of Reserves and Surplus

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Reserves & Surplus		
1. Securities Premium		
Balance as at the beginning of the Period	74.88	-
Addition during the Period	-	155.76

Less : Issue of Bonus Share	-	80.88
Balance as at the end of the Period	**74.88**	**74.88**
Balance in Statement of Profit & Loss		
Balance as at the beginning of the Period	85.94	-
Add: Profit for the Period	82.62	85.94
Less : Bonus Shares Issued during the Period	-	-
Balance as at the end of the Period	**168.56**	**85.94**
Grand Total	**243.44**	**160.82**

Note A.2.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.3: Restated Standalone Statement of Short-term Borrowings

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Secured:		
From Bank:	-	-
Unsecured:		
From Directors	87.00	6.00
Total	**87.00**	**6.00**

Note A.3.1*: There were no re-schedulements or default in the repayment of loans taken by the Company.*

Note A.3.2: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.3.2: STATEMENT OF PRINCIPAL TERMS OF UNSECURED LOANS

(Rs. in Lakhs)

Name of Lender	Purpose	Re-Payment Schedule	Moratorium	Outstanding amount as on (as per Books) 31.07.2021
Sweety Rahul Jain	Business	On Demand	NIL	46.00
Payal Jain	Business	On Demand	NIL	41.00
Total				**87.00**

ANNEXURE – A.4: Restated Standalone Statement of Trade Payables

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Trade Payables due to		
- Micro and Small Enterprises		
- Others		
- Promoters/Promoter Group		-
- Others	4,427.94	5,019.28
Total	**4,427.94**	**5,019.28**

Note A.4.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.5: Restated Standalone Statement of Other Current Liabilities

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Director's Remuneration Payable	-	0.99
Statutory Dues Payable	0.62	0.60
Salary Payable	0.27	0.45
Expenses Payable	0.01	0.30
Advance Received from Customers	23.38	-
Income Tax Payable A.Y. 2021-22	27.16	-

Myriad Insurance Brokers Limited	-	24.00
Grand Total	**51.45**	**26.34**

Note A.5.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.6: Restated Standalone Statement of Short Term Provisions

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Provision for Income Tax	27.80	28.91
Grand Total	**27.80**	**28.91**

Note A.6.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.7: Restated Standalone Statement of Property, Plant and Equipment

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Tangible Assets		
Land & Property		
Gross Block at the beginning of the Period	45.70	-
Additions	-	45.70
Deletion	-	-
Total Gross Block at the end of the Period	45.70	45.70
Less: Accumulated Depreciation	-	-
Net Block	**45.70**	**45.70**
Air Conditioner		
Gross Block at the beginning of the Period	-	-
Additions	0.25	-
Deletion	-	-
Total Gross Block at the end of the Period	0.25	-
Less: Accumulated Depreciation	0.01	-
Net Block	**0.24**	-
Mobile		
Gross Block at the beginning of the Period	-	-
Additions	0.10	-
Deletion	-	-
Total Gross Block at the end of the Period	0.10	-
Less: Accumulated Depreciation	0.02	-
Net Block	**0.09**	-
Total Tangible Assets	**46.02**	**45.70**
Capital Work in Progress		
Gross Block at the beginning of the Period	-	-
Additions	221.66	-
Deletion	-	-
Total Gross Block at the end of the Period	221.66	-
Less: Accumulated Depreciation	-	-
Net Block	**221.66**	-

Note A.7.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.8: Restated Standalone Statement of Long Term Loans & Advances

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Office No. 402 Deposit	2.00	2.00
Loan to Bhagyashree Gold	130.59	130.60
Loan to Subsidiary Companies	0.79	0.79
Grand Total	**133.37**	**133.39**

Note A.8.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.9: Restated Standalone Statement of Other Non Current Investments

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Investment in Subsidiary Companies	0.10	0.10
Grand Total	**0.10**	**0.10**

Note A.9.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.10: Restated Standalone Statement of Other Non Current Assets

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Preliminary Expenses	2.75	2.25
IPO Expenses	9.00	3.00
Grand Total	**11.75**	**5.25**

Note A.10.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.11: Restated Standalone Statement of Inventories

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Closing Stock of Stock in Trade	224.34	193.74
Grand Total	**224.34**	**193.74**

Note A.11.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.12: Restated Standalone Statement of Trade Receivables

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Outstanding for a period exceeding six months (Unsecured and considered Good)		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-
Others	3,929.90	202.37
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-
Others	34.23	4,421.47
Grand Total	**3,964.13**	**4,623.84**

Note A.12.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.13: Restated Standalone Statement of Cash and Bank Balances

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Cash & Cash Equivalents		
Cash in hand	1.79	2.83
Balances with Banks:		
In Current Accounts	61.43	51.70
Grand Total	**63.22**	**54.53**

Note A.13.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – A.14: Restated Standalone Statement of Other Current Assets

(Rs. in Lakhs)

Particulars	As At 31st July 2021	As At 31st March 2021
Balances with Revenue Authorities	280.88	292.64
Grand Total	**280.88**	**292.64**

Note A.14.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.1: Restated Standalone Statement of Revenue from Operations

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Turnover from Sales of Products		
Export Sales	0.00	4395.40
Domestic Sales	684.83	1844.67
Revenue from operations	**684.83**	**6240.07**

Note B.1.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.2: Restated Standalone Statement of Other Income

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Drawback Receivable	-	107.84
ROSCTL Receivable	-	261.62
Commission/Brokerage	6.49	5.03
Professional Fees	35.00	19.25
Exchange Fluctuation	69.75	14.80
Interest Received	2.60	1.54
Grand Total	**113.83**	**410.07**

Note B.2.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.3: Restated Standalone Statement of Purchase of Stock in Trade

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Purchase of Stock in Trade	703.19	6,555.34
Grand Total	**703.19**	**6,555.34**

Note B.3.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.4: Restated Standalone Statement of change in Inventory of WIP, Finished Goods & Stock in Trade

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Opening Stock of Stock in Trade	193.74	-
Closing Stock of Stock in Trade	224.34	193.74
Net Change in Inventory of WIP, Finished goods & Stock in Trade	**(30.60)**	**(193.74)**

Note B.4.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.5: Restated Standalone Statement of Employee Benefit Expenses

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Directory Remuneration	1.60	5.25
Salary Expenses	10.39	1.25
Grand Total	**11.99**	**6.50**

Note B.5.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.6: Restated Standalone Statement of Finance cost

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Interest Expenses	-	0.39
Grand Total	**-**	**0.39**

Note B.6.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.7: Restated Standalone Statement of Depreciation

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Depreciation Expenses	0.03	-
Grand Total	**0.03**	**-**

Note B.7.1*: The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – B.8: Restated Standalone Statement of Other Expenses

(Rs. in Lakhs)

Particulars	For The Stub Period Ended on July 31, 2021	For The Period Ended on March 31, 2021
Clearing & Forwarding Expenses	-	20.45
Freight Charges	-	120.04
Professional Fees	0.26	5.77
Bank Charges	0.32	0.44
Business Promotion Expenses	-	0.02
Commission Paid	-	10.33
Depository Charges	0.10	0.31
Digital Signature Fees	-	0.03
Discount Allowed	1.22	7.19
Electricity Expenses	0.11	-
Late Fees - GST	0.01	0.01
Membership Fees	-	0.12
Preliminary Exp. Written Off	-	0.56
Printing & Stationary	0.04	0.18

ROC Fees	0.04	0.08
Rent Paid	1.28	0.64
Sundry Expenses	0.18	0.19
Stamp Duty	-	0.33
Travelling Expenses	0.01	0.05
Water Charges	0.00	0.00
Website Expenses	0.07	0.06
Grand Total	**3.63**	**166.80**

Note B.7.1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE – E: STANDALONE STATEMENT OF MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1 Material Regrouping:

Appropriate adjustments have been made in the Restated Standalone Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2 Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective years and its impact on the profit/(loss) of the Company is as follows:

(Rs. in Lakhs)

Particulars	For The Period Ended July 31	For The Period Ended March 31
	2021	2021
(A) Net Profits as per audited financial statements (A)	82.62	85.94
Add/(Less) : Adjustments in Restated Financial Statements	-	-
Total Adjustments (B)	-	-
Restated Profit/ (Loss) (A+B)	**82.62**	**85.94**

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

Particulars	For The Period Ended July 31	For The Period Ended March 31
	2021	2021
Equity Share Capital & Reserves & Surplus as per Audited financial Statement	351.28	268.66
Add/(Less) : Adjustments on account of change in Profit/Loss	-	-
Total Adjustments (B)	-	-
Equity Share Capital & Reserves & Surplus as per Restated Financial Statement	351.28	268.66

ANNEXURE - F: RESTATED STANDALONE STATEMENT OF TAX SHELTERS

Sr. No	Particulars	As at July 31	As at March 31
		2021	2021
A	**Restated Profit before tax**	110.42	114.85
	Short Term Capital Gain at special rate		-
	Normal Corporate Tax Rates (%)	25.17%	25.17%
	Short Term Capital Gain at special rate		
	MAT Tax Rates (%)	15.60%	15.60%

B	**Tax thereon (including surcharge and education cess)**		
	Tax on normal profits	27.79	28.91
	Short Term Capital Gain at special rate		
	Total	**27.79**	**28.91**
	Adjustments:		
C	**Permanent Differences**		
	Deduction allowed under Income Tax Act	-	-
	Exempt Income	-	-
	Allowance of Expenses under the Income Tax Act Section 35	-	-
	Disallowance of Income under the Income Tax Act	-	-
	Disallowance of Expenses under the Income Tax Act	0.01	0.01
	Total Permanent Differences	**0.01**	**0.01**
D	**Timing Differences**		
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	0.01	-
	Total Timing Differences	**0.01**	**-**
E	**Net Adjustments E= (C+D)**	**0.02**	**0.01**
F	**Tax expense/(saving) thereon**	0.00	0.00
G	**Total Income/(loss) (A+E)**	**110.44**	**114.86**
	Taxable Income/ (Loss) as per MAT	110.42	114.85
I	**Income Tax as per normal provision**	27.80	28.91
J	**Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act**	17.23	17.92
	Net Tax Expenses (Higher of I,J)	27.80	28.91
K	Relief u/s 90/91		
	Total Current Tax Expenses	**27.80**	**28.91**
L	Adjustment for Interest on income tax/ others		
	Total Current Tax Expenses	**27.80**	**28.91**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE - H: RESTATED STANDALONE STATEMENT OF CONTINGENT LIABILITIES

(Rs. in Lakhs)

Particulars	As at 31st July 2021	As at 31st March 2021
1. Bank Guarantee/ LC Discounting for which FDR margin money has been given to the bank as Security	0.00	0.00
2. Capital Commitment	0.00	0.00
3. Income Tax Demand	0.00	0.00
4. TDS Demands	0.00	0.00
5. ESIC Demand	0.00	0.00
Total	**0.00**	**0.00**

ANNEXURE - I: RESTATED STANDALONE STATEMENT OF ACCOUNTING RATIOS

(Rs. in Lakhs)

Particulars	As at 31st July 2021	As at 31st March 2021
Restated PAT as per P& L Account (Rs. in Lakhs)	82.62	85.94
EBITDA	110.45	115.24
Actual No. of Equity Shares outstanding at the end of the period	10,78,400	10,78,400
Weighted Average Number of Equity Shares at the end of the Period (Note -2)	10,78,400	10,78,400
Net Worth	339.53	263.41
Current Assets	4532.57	5164.75
Current Liabilities	4594.18	5080.53
Earnings Per Share		

Basic EPS (Pre Bonus)	7.66	7.97
Eps (Post Bonus)	7.66	7.97
Return on Net Worth (%)	24.33%	32.63%
Net Asset Value Per Share (Before Bonus)	31.48	24.43
Net Asset Value Per Share (After bonus) (Rs)	31.48	24.43
Current Ratio	0.99	1.02
EBITDA	110.45	115.24
Nominal Value per Equity share(Rs.)	10	10

* The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit/earning per share of the company remain the same.

Notes :

1) The ratios have been calculated as below:

   a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.

   b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.

   c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100

   d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.

2) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

5) The figures disclosed above are based on the Restated Financial Statements of the Company.

ANNEXURE - J(i): RESTATED STANDALONE STATEMENT OF RELATED PARTY DISCLOSURES

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

i. List of Related Parties and Nature of Relationship:

Particulars	Name of Related Parties
1. Other Related Parties:	
a) Key Management Personnel's	Neeraj Ashok Chothani
	Sweety Rahul Jain
	Isha Deepak Zatakia
	Narendra Bharat Parekh (Resigned from Directorship w.e.f. 01.06.2021)
b) Relative of Key Mangerial Personnel	Rahul V Jain
b) Sister Concern	Chothani Foods Limited
	Myriad Insurance Brokers Limited

Note 1: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE - J(ii) - Transactions carried out with related parties referred to in (1) above, in ordinary course of business:

(Rs. In Lakhs)

Nature of Transactions	Name of Related Parties	As at 31st July 2021	As at 31st March 2021
1. Directors Remuneration	Neeraj Ashok Chothani	-	1.75
	Sweety Rahul Jain	1.60	1.75
	Narendra Bharat Parekh (Resigned from Directorship w.e.f. 01.06.2021)	0.50	1.75
	Total	**2.10**	**5.25**
2. Salary	Isha Deepak Zatakia	0.72	-
	-	-	-
	Chothani Foods Limited	-	-
3. Interest on Unsecured Loans	Rahul V Jain	-	0.09
	Sweety Rahul Jain	-	0.10
	Chothani Foods Limited	-	0.19
	Total	**-**	**0.38**
4. Sales	Myriad Insurance Brokers Limited	5.00	-
5. Property Purchased	Myriad Insurance Brokers Limited	-	45.70
6. Loan Received (Paid) during the Year to Related Parties	**Narendra Bharat Parekh (Resigned from Directorship w.e.f. 01.06.2021)**		
	Opening Balance	-	-
	Loan Received during the year	-	4.24
	Loan Paid during the year	-	4.24
	Closing Balance	**-**	**-**
	Chothani Foods Limited		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	**-**	**-**
	Rahul V Jain		
	Opening Balance	-	-
	Loan Received during the year	-	10.00
	Loan Paid during the year	-	10.00
	Closing Balance	**-**	**-**
	Payal Jain		
	Opening Balance	41.00	-
	Loan Received during the year	-	-
	Loan Paid during the year	-	-
	Closing Balance	**41.00**	**-**
	Sweety Rahul Jain		
	Opening Balance	6.00	-

	Loan Received during the year	41.50	11.03
	Loan Paid during the year	1.50	5.03
	Closing Balance	**46.00**	**6.00**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C.*

ANNEXURE - J(iii) - Outstanding Balance as at the end of the year

(Rs. In Lakhs)

		31.07.2021	**31.03.2021**
1. Payables	Neeraj Ashok Chothani	-	0.23
	Sweety Rahul Jain	46.00	6.54
	Payal Jain	41.00	-
	Isha Deepak Zatakia	0.18	-
	Myriad Insurance Brokers Limited	-	24.00
	Narendra Bharat Parekh (Resigned from Directorship w.e.f. 01.06.2021)	0.25	0.23
	Total	**87.43**	**30.99**

Note: *The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,A,B,C*

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OTHER FINANCIAL INFORMATION

To,

The Board of Directors,
Getalong Enterprise Limited
Office No. 402, B-Wing,
Damji Shamji Corporate Square
Laxmi Nagar Ghatkopar East Mumbai
Mumbai City – 400075

Dear Sir,

We have prepared the Other *Financials* Information based on the information & documents provided & relied upon for the purpose of inclusion of the same in the Draft Prospectus / Prospectus being issued by you. Other Financial Information is as under:

RESTATED CONSOLIDATED STATEMENT OF ACCOUNTING RATIO

(₹ in lakhs)

Particulars	As at 31st July 2021	As at 31st March 2021
Restated PAT as per P& L Account (Rs. in Lakhs)	107.82	85.89
EBITDA	144.14	115.18
Actual No. of Equity Shares outstanding at the end of the period	10,78,400	10,78,400
Weighted Average Number of Equity Shares at the end of the Period (Note -2)	10,78,400	10,78,400
Net Worth	364.43	263.36
Current Assets	5451.64	5165.35
Current Liabilities	5487.45	5080.52
Earnings Per Share		
Basic EPS (Pre Bonus)	10.00	7.96
EPS (Post Bonus)	10.00	7.96
Return on Net Worth (%)	29.59%	32.61%
Net Asset Value Per Share (Before Bonus)	33.79	24.42
Net Asset Value Per Share (After bonus) (Rs)	33.79	24.42
Current Ratio	0.99	1.02
EBITDA	144.14	115.18
Nominal Value per Equity share(Rs.)	10	10

** The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit/earning per share of the company remain the same.*

Notes:

1) The ratios have been calculated as below:

   a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.

   b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.

   c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100
   d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.

2) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of

the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

5) The figures disclosed above are based on the Restated Financial Statements of the Company.

RESTATED STANDALONE STATEMENT OF ACCOUNTING RATIO

(₹ in lakhs)

Particulars	As at 31st July 2021	As at 31st March 2021
Restated PAT as per P& L Account (Rs. in Lakhs)	82.62	85.94
EBITDA	110.45	115.24
Actual No. of Equity Shares outstanding at the end of the period	10,78,400	10,78,400
Weighted Average Number of Equity Shares at the end of the Period (Note -2)	10,78,400	10,78,400
Net Worth	339.53	263.41
Current Assets	4532.57	5164.75
Current Liabilities	4594.18	5080.53
Earnings Per Share		
Basic EPS (Pre Bonus)	7.66	7.97
EPS (Post Bonus)	7.66	7.97
Return on Net Worth (%)	24.33%	32.63%
Net Asset Value Per Share (Before Bonus)	31.48	24.43
Net Asset Value Per Share (After bonus) (Rs)	31.48	24.43
Current Ratio	0.99	1.02
EBITDA	110.45	115.24
Nominal Value per Equity share(Rs.)	10	10

** The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit/earning per share of the company remain the same.*

Notes:

1) The ratios have been calculated as below:

   a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.

   b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.

   c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100

   d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.

2) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

5) The figures disclosed above are based on the Restated Financial Statements of the Company.

For A Y & Company
Chartered Accountants
FRN : 020829C

Sd/-
CA Yashika Gianchandani
Partner
M.NO. 420219
UDIN : 21420219AAAACI3528
Place : Mumbai
Date : August 27, 2021

CAPITALISATION STATEMENT

To,

The Board of Directors,
Getalong Enterprise Limited
Office No. 402, B-Wing,
Damji Shamji Corporate Square
Laxmi Nagar Ghatkopar East Mumbai
Mumbai City – 400075

We have prepared the Statement of Capitalization based on the information & documents provided & relied upon for the purpose of inclusion of the same in the Draft Prospectus / Prospectus being issued by you. Statement of Capitalization is as under:

On the basis of Consolidated Restated Financials:

(₹ in lakhs)

Sr. No	Particulars	Pre issue	Post issue
	Debts		
A	Long Term Debt*	-	-
B	Short Term Debt	87.10	87.10
C	**Total Debt**	**87.10**	**87.10**
	Equity Shareholders Funds		
	Equity Share Capital#	107.84	182.84
	Reserves and Surplus	268.34	682.84
D	**Total Equity**	**376.18**	**865.68**
	Long Term Debt/ Equity Ratio (A/D)	-	-
	Total Debt/ Equity Ratio (C/D)	0.23	0.10
Notes :			
1) Long Term Debt are borrowings other than short-term borrowings and also includes current maturities of long- term debt included in other current liabilities			
* The amounts are considered as outstanding as on 31.07.2021			

On the basis of Standalone Restated Financials:

(₹ in lakhs)

Sr. No	Particulars	Pre issue	Post issue
	Debts		
A	Long Term Debt*	-	-
B	Short Term Debt	87.00	87.00
C	**Total Debt**	**87.00**	**87.00**
	Equity Shareholders Funds		
	Equity Share Capital#	107.84	182.84
	Reserves and Surplus	243.44	657.94
D	**Total Equity**	**351.28**	**840.78**
	Long Term Debt/ Equity Ratio (A/D)	-	-
	Total Debt/ Equity Ratio (C/D)	0.25	0.10
Notes :			
1) Long Term Debt are borrowings other than short-term borrowings and also includes current maturities of long- term debt included in other current liabilities			
* The amounts are consider as outstanding as on 31.07.2021			

For M/s A Y & Company
Chartered Accountants
Firm Registration No: 020829C
Peer Review No.: 013225

Sd/-

CA Yashika Gianchandani
Partner
M. No:. 420219
UDIN: 21420219AAAACH3233

Date: August 27, 2021
Place: Mumbai

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

You should read the following discussion and analysis of financial condition and results of operations together with our financial statements included in this Prospectus. The following discussion relates to our Company and is based on our restated financial statements. Our financial statements have been prepared in accordance with Indian GAAP, the accounting standards and other applicable provisions of the Companies Act.

Note: Statement in the Management Discussion and Analysis Report describing our objectives, outlook, estimates, expectations or prediction may be "Forward looking statement" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to our operations include, among others, economic conditions affecting demand/supply and price conditions in domestic and overseas market in which we operate, changes in Government Regulations, Tax Laws and other Statutes and incidental factors.

BUSINESS OVERVIEW

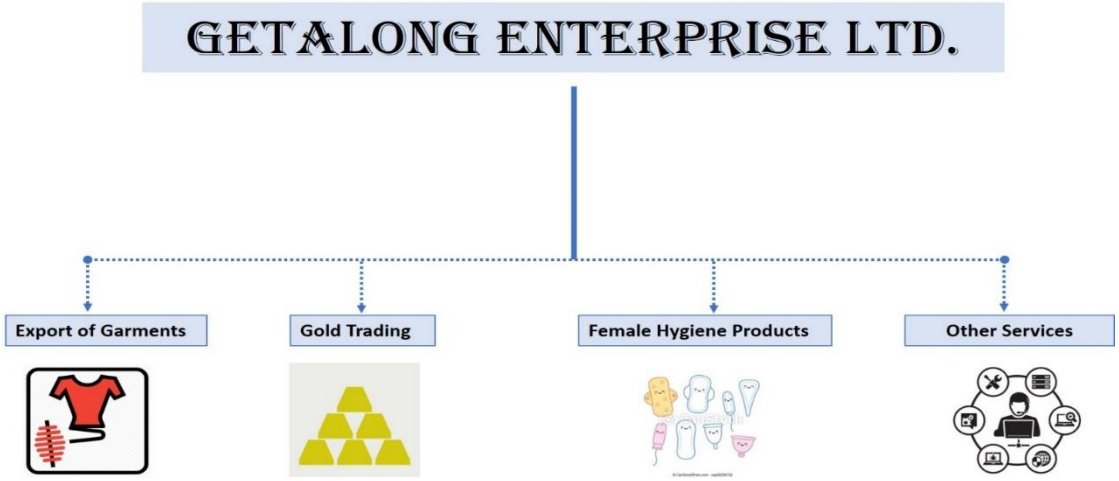
Our Company was incorporated as 'Getalong Enterrprise Private Limited' under the provisions of the Companies Act, 2013 pursuant to a certificate of incorporation dated July 29, 2020 issued by the Registrar of Companies, Maharashtra at Mumbai. Thereafter pursuant to a fresh certificate of incorporation dated August 18, 2020 issued by the Registrar of Companies, Maharashtra at Mumbai the name of our Company was changed to 'Getalong Enterprise Private Limited' Thereafter, pursuant to the conversion of our Company to a public limited company, the name of our Company was changed to 'Getalong Enterprise Limited' pursuant to special resolution passed by the Shareholders at its Extra Ordinary General Meeting held on March 18, 2021 and a fresh certificate of incorporation dated April 12, 2021 was issued to our Company by the RoC. For further details, please refer to chapter titled "*History and Certain Corporate Matters*" beginning on page 96 of this Prospectus.

Our Company is promoted by Mrs. Sweety Rahul Jain who has almost 12 years of experience and who holds bachelor's degree in Mass Media and also holds master's degree in Mass Communication and Journalism from Dr. Babasaheb Ambedkar Marathwada University, Aurangabad. and Westpac Investments Private Limited was originally incorporated as Westpac Corporate Financial Consultancy Private Limited on June 20, 1995 at Mumbai as a private limited company under the Companies Act, 1956, pursuant to a certificate of incorporation issued by RoC.

Our Company including our subsidiary Companies, Rutuja Textiles Private Limited engaged in the business of wholesale of textiles fibers including exports and resale and Adrian Trading Private Limited is engaged in the business of wholesale of textiles fibers including exports and resale.

Our Company has a diversified product portfolio and is mainly operating in three key segments which are :

- Export of Textiles
- Trading in Gold Bullion
- Sale of Female Care Products
- Other Services



COMPETITION

We operate in a competitive environment and we expect to face greater competition from existing competitors. We compete on the basis of our ability to fulfil our obligations including the timely delivery of products and the price and quality of such products. Some of our competitors have more resources than us, while certain competitors may have lower cost of operations.

Significant Developments from date of filing of Prospectus that may affect our Future Results of Operations

The Directors confirm that there have been no events or circumstances since the date of the last financial statements as disclosed in the Prospectus which materially or adversely affect or is likely to affect the profitability of our Company, or the value of our assets, or our ability to pay liabilities within next twelve months.

FACTORS AFFECTING OUR RESULT OF OPERATION

Our business is subject to various risks and uncertainties, including those discussed in the section titled "*Risk Factors*" on page 21 of this Prospectus.

Among various other factors that affect our financial results and operations for a given financial year, some key factors are as follows:

Main Components of our Profit and Loss Account

Our revenue and expenses are reported in the following manner:

Revenue: Total revenue consists of revenue from operations and other income

Other Income: Other income includes Interest received on deposit with bank and others, export incentive, rental income, rate difference etc.

Expenses: Expenses consists of cost of material consumed, changes in inventories, employee benefit expenses, financial costs, depreciation and amortisation expense and other expenses.

Purchase of Stock in Trade: Consists of purchase of stock for our trading purpose, if any.

Changes in inventories: Consists of changes in work-in-progress and finished products, if any.

Employee benefit expenses: Employee benefit expenses comprises of salaries, wages and bonus paid to employees, contribution to provident and other funds, staff welfare expenses and director‘s remuneration.

Finance Cost: Finance cost includes interest expenses on secured and unsecured loans availed from Banks/ Financial Institutions/ Directors etc. and other borrowing costs such as commission and charges by banks, Letter of Credit charges and other Bank charges.

Depreciation and Amortization expenses: Depreciation and amortization expenses comprises of depreciation on tangible
assets.

Other expenses: Other expenses include clearing and forwarding expenses, commission, bank charges, electricity, rent, travelling, water, freight & forwarding expense, legal and professional fees, non-competitive fee, power & fuel, repair & maintenance and other miscellaneous expenses.

RESULTS OF OUR CONSOLIDATED OPERATIONS

(Rs. in Lakhs)

Particulars	For the period ended 31st July 2021	%	For the period ended 31st March 2021	%
Revenue:				
Revenue from Operations	1,545.68	90.58%	6,240.07	93.83%
Other income	160.66	9.42%	410.31	6.17%
Total revenue	**1,706.34**	**100.00%**	**6,650.38**	**100.00%**
Expenses:				
Cost of Material Consumed	-		-	0.00%
Purchase of Stock in Trade	1,570.06	92.01%	6,555.34	98.57%
Change in Inventories of Finished Goods, WIP & Stock in Trade	(30.60)	-1.79%	(193.74)	-2.91%
Employees Benefit Expenses	11.99	0.70%	6.50	0.10%
Finance costs	-	0.00%	0.39	0.01%
Depreciation and Amortization	0.03	0.00%	-	0.00%
Other expenses	10.75	0.63%	167.09	2.51%
Total Expenses	**1,562.23**	**91.55%**	**6,535.58**	**98.27%**
Profit before exceptional and extraordinary items and tax	**144.10**	**8.45%**	**114.80**	**1.73%**
Exceptional Items	-	0.00%	-	0.00%
Profit before extraordinary items and tax	**144.10**	**8.45%**	**114.80**	**1.73%**
Extraordinary items	-	0.00%	-	0.00%
Profit before tax	**144.10**	**8.45%**	**114.80**	**1.73%**
Tax expense :				
Current tax	36.28	2.13%	28.91	0.43%
Deferred Tax	-	0.00%	-	0.00%
Profit (Loss) for the period from continuing operations	**107.82**	**6.32%**	**85.89**	**1.29%**

Review of operation for the period ended July 31, 2021

Since the company started their business operations from July 27, 2020, so income and expenses are shown in the books of accounts of the company from the period started from July 27, 2020 to March 31, 2021 and period started from April 01, 2021 to July 31, 2021 no comparison with earlier years is applicable. Our total income for fiscal 2021 was ₹ 6650.38 lakhs. In the current period, the revenue earned from operations is ₹ 1545.68 lakhs or 90.58% of the total income. Other income for the said period was recorded as ₹ 160.66 lakhs or 9.42% part of total revenue.

Income

Revenue from operation for the period ended July 31, 2021 amounted to ₹ 1545.68 lakhs which was primarily on exports.

Other income for the period ended July 31, 2021 was ₹ 160.66 lakhs which comprise of Drawback Receivable, Interest income, Commission/Brokerage, Professional Fees and Exchange Fluctuation.

Purchase of Stock in Trade

Purchase of Stock in Trade for the period ended July 31, 2021 was ₹ 1570.06 lakhs. As a proportion of our total income, it was 92.01%.

Change in Inventories of Finished Goods, WIP & Stock in Trade

Change in Inventories of Finished Goods, WIP & Stock in Trade for the period ending July 31, 2021 was negative ₹ 30.60 lakhs. As a proportion of our total income, it was (1.79) %.

Employee Benefit Expenses

Employee Benefit Expenses for the period ended July 31, 2021 was ₹ 11.99 lakhs which comprise of Directory Remuneration and Salary Expenses. As a proportion of our total income, it was 0.70%

Depreciation and Amortization Expenses

Depreciation and Amortization Expenses for the period ended July 31, 2021 was ₹ 0.03 lakhs.

Finance Cost

Finance Cost for the period ended July 31, 2021 was nil.

Other Expenses

Other Expenses for the period ended July 31, 2021 was ₹ 10.75 lakhs which comprise of Clearing & Forwarding Expenses, Freight Charges, Discount Allowed, Rent Paid, Bank Charges, etc. As a proportion of our total income, it was 0.63%

Profit before Tax

Profit before tax for the period ended July 31, 2021 amounted to ₹ 144.10 lakhs which is 8.45% of the total revenue.

Tax Expenses

Tax expenses for the period ended July 31, 2021 amounted to ₹ 36.28 lakhs which is 2.13% of the total revenue. Total tax comprises of current tax.

Profit after Tax

Profit after tax for the period ended July 31, 2021 amounted to ₹ 107.82 lakhs which is 6.32% of the total revenue.

Review of operation for the period ended March 31, 2021

Since the company started their business operations from July 27, 2020, so income and expenses are shown in the books of accounts of the company from the period started from July 27, 2020 to March 31, 2021 and period started from April 01, 2021 to July 31, 2021 no comparison with earlier years is applicable. Our total income for fiscal 2021 was ₹ 6240.07 lakhs. In the current period, the revenue earned from operations is ₹ 1545.68 lakhs or 90.58% of the total income. Other income for the said period was recorded as ₹ 410.31 lakhs or 6.17% part of total revenue.

Income

Revenue from operation for the period ended March 31, 2021 amounted to ₹ 6240.07 lakhs which was primarily on exports.

Other income for the period ended March 31, 2021 was ₹ 410.31 lakhs which comprise of ROSCTL Receivable, Drawback Receivable, Interest income, Commission/Brokerage, Professional Fees and Exchange Fluctuation.

Purchase of Stock in Trade

Purchase of Stock in Trade for the period ended March 31, 2021 was ₹ 6555.34 lakhs. As a proportion of our total income, it was 98.57%.

Change in Inventories of Finished Goods, WIP & Stock in Trade

Change in Inventories of Finished Goods, WIP & Stock in Trade for the period ending March 31, 2021 was negative ₹ 193.74 lakhs. As a proportion of our total income, it was (2.91) %.

Employee Benefit Expenses

Employee Benefit Expenses for the period ended March 31, 2021 was ₹ 6.50 lakhs which comprise of Directory Remuneration and Salary Expenses. As a proportion of our total income, it was 0.10%.

Depreciation and Amortization Expenses

Depreciation and Amortization Expenses for the period ended March 31, 2021 was nil.

Finance Cost

Finance Cost for the period ended March 31, 2021 was ₹ 0.39 lakhs which comprise of interest expenses. As a proportion of our total income, it was 0.01%

Other Expenses

Other Expenses for the period ended March 31, 2021 was ₹ 167.09 lakhs which comprise of Clearing & Forwarding Expenses, Commission Paid, Freight Charges, Discount Allowed, Rent Paid, Preliminary Exp. Written Off, Bank Charges, etc. As a proportion of our total income, it was 2.51%

Profit before Tax

Profit before tax for the period ended March 31, 2021 amounted to ₹ 114.80 lakhs which is 1.73% of the total revenue.

Tax Expenses

Tax expenses for the period ended March 31, 2021 amounted to ₹ 28.91 lakhs which is 0.43% of the total revenue. Total tax comprises of current tax.

Profit after Tax

Profit after tax for the period ended March 31, 2021 amounted to ₹ 85.89 lakhs which is 1.29% of the total revenue.

RESULTS OF OUR STANDALONE OPERATIONS

(Rs. in Lakhs)

Particulars	For the period ended 31st July 2021	%	For the period ended 31st March 2021	%
Revenue:				
Revenue from Operations	684.83	85.75%	6,240.07	93.83%
Other income	113.83	14.25%	410.07	6.17%
Total revenue	**798.66**	**100.00%**	**6,650.14**	**100.00%**
Expenses:				
Cost of Material Consumed	-	0.00%	-	0.00%
Purchase of Stock in Trade	703.19	88.05%	6,555.34	98.57%
Change in Inventories of Finished Goods, WIP & Stock in Trade	(30.60)	-3.83%	(193.74)	-2.91%
Employees Benefit Expenses	11.99	1.50%	6.50	0.10%
Finance costs	-	0.00%	0.39	0.01%
Depreciation and Amortization	0.034	0.00%	-	0.00%
Other expenses	3.63	0.45%	166.80	2.51%
Total Expenses	**688.24**	**86.17%**	**6,535.29**	**98.27%**
Profit before exceptional and extraordinary items and tax	**110.42**	**13.83%**	**114.85**	**1.73%**
Exceptional Items	-	0.00%	-	0.00%
Profit before extraordinary items and tax	**110.42**	**13.83%**	**114.85**	**1.73%**
Extraordinary items		0.00%		0.00%
Profit before tax	**110.42**	**13.83%**	**114.85**	**1.73%**
Tax expense :				
Current tax	27.80	3.48%	28.91	0.43%
Deferred Tax	-	0.00%	-	0.00%
Profit (Loss) for the period from continuing operations	**82.62**	**10.35%**	**85.94**	**1.29%**

Review of operation for the period ended July 31, 2021

Since the company started their business operations from July 27, 2020, so income and expenses are shown in the books of accounts of the company from the period started from July 27, 2020 to March 31, 2021 and period started from April 01, 2021 to July 31, 2021 no comparison with earlier years is applicable. Our total income for fiscal 2021 was ₹ 6650.14 lakhs. In the current period, the revenue earned from operations is ₹ 684.83 lakhs or 85.75% of the total income. Other income for the said period was recorded as ₹ 113.83 lakhs or 14.25% part of total revenue.

Income

Revenue from operation for the period ended July 31, 2021 amounted to ₹ 684.83 lakhs which was primarily exports.

Other income for the period ended July 31, 2021 was ₹ 113.83 lakhs which comprise of Interest income, Commission/Brokerage, Professional Fees and Exchange Fluctuation.

Purchase of Stock in Trade

Purchase of Stock in Trade for the period ended July 31, 2021 was ₹ 703.19 lakhs. As a proportion of our total income, it was 88.05%.

Change in Inventories of Finished Goods, WIP & Stock in Trade

Change in Inventories of Finished Goods, WIP & Stock in Trade for the period ending July 31, 2021 was negative ₹ 30.60 lakhs. As a proportion of our total income, it was (3.83) %.

Employee Benefit Expenses

Employee Benefit Expenses for the period ended July 31, 2021 was ₹ 11.99 lakhs which comprise of Directory Remuneration and Salary Expenses. As a proportion of our total income, it was 0.70%

Depreciation and Amortization Expenses

Depreciation and Amortization Expenses for the period ended July 31, 2021 was ₹ 0.03 lakhs.

Finance Cost

Finance Cost for the period ended July 31, 2021 was nil.

Other Expenses

Other Expenses for the period ended July 31, 2021 was ₹ 3.63 lakhs which comprise of Professional Fees, Bank Charges, Depository Charges, Discount Allowed, Rent Paid, Bank Charges, Electricity Expenses, etc. As a proportion of our total income, it was 0.45%

Profit before Tax

Profit before tax for the period ended July 31, 2021 amounted to ₹ 110.42 lakhs which is 13.83% of the total revenue.

Tax Expenses

Tax expenses for the period ended July 31, 2021 amounted to ₹ 27.80 lakhs which is 3.48% of the total revenue. Total tax comprises of current tax.

Profit after Tax

Profit after tax for the period ended July 31, 2021 amounted to ₹ 82.62 lakhs which is 10.35% of the total revenue.

Review of operation for the period ended March 31, 2021

Income

Revenue from operation for the period ended March 31, 2021 amounted to ₹ 6240.07 lakhs which was primarily on exports.

Other income for the period ended March 31, 2021 was ₹ 410.07 lakhs which comprise of ROSCTL Receivable, Drawback Receivable, Interest income, Commission/Brokerage, Professional Fees and Exchange Fluctuation.

Purchase of Stock in Trade

Purchase of Stock in Trade for the period ended March 31, 2021 was ₹ 6555.34 lakhs. As a proportion of our total income, it was 98.57%.

Change in Inventories of Finished Goods, WIP & Stock in Trade

Change in Inventories of Finished Goods, WIP & Stock in Trade for the period ending March 31, 2021 was negative ₹ 193.74 lakhs. As a proportion of our total income, it was (2.91) %.

Employee Benefit Expenses

Employee Benefit Expenses for the period ended March 31, 2021 was ₹ 6.50 lakhs which comprise of Directory Remuneration and Salary Expenses. As a proportion of our total income, it was 0.10%.

Depreciation and Amortization Expenses

Depreciation and Amortization Expenses for the period ended March 31, 2021 was nil.

Finance Cost

Finance Cost for the period ended March 31, 2021 was ₹ 0.39 lakhs which comprise of interest expenses. As a proportion of our total income, it was 0.01%

Other Expenses

Other Expenses for the period ended March 31, 2021 was ₹ 166.80 lakhs which comprise of Clearing & Forwarding Expenses, Commission Paid, Freight Charges, Discount Allowed, Rent Paid, Preliminary Exp. Written Off, Bank Charges, etc. As a proportion of our total income, it was 2.51%

Profit before Tax

Profit before tax for the period ended March 31, 2021 amounted to ₹ 114.85 lakhs which is 1.73% of the total revenue.

Tax Expenses

Tax expenses for the period ended March 31, 2021 amounted to ₹ 28.91 lakhs which is 0.43% of the total revenue. Total tax comprises of current tax.

Profit after Tax

Profit after tax for the period ended March 31, 2021 amounted to ₹ 85.94 lakhs which is 1.29% of the total revenue.

Cash Flows - On the basis of Restated Standalone Financial Statements

(₹ in lakhs)

Particulars	For the period ended	
	31st July 2021	31st March 2021
Net cash (used)/from operating activities	234.59	55.10
Net cash (used)/from investing activities	(225.90)	(182.90)
Net cash (used)/from financing activities	-	182.33

Cash Flows from Operating Activities

For the period ended July 31, 2021

Net cash from operating activities in for the period ended July 31, 2021 was ₹ 234.59 lakhs as compared to the PBT of ₹ 110.42 lakhs for the same period. This difference is primarily on account of inventories, trade payables, trade receivables, other current assets and other current liabilities and short term provisions.

For the period ended March 31, 2021

Net cash from operating activities in for the period ended March 31, 2021 was ₹ 55.10 lakhs as compared to the PBT of ₹ 114.85 lakhs for the same period. This difference is primarily on account of inventories, trade payables, trade receivables, other current assets and other current liabilities and short term provisions.

Cash Flows from Investment Activities

For the period ended July 31, 2021

For the period ended July 31, 2021, the net cash invested in Investing Activities was negative ₹ 225.90 lakhs. This was primarily on account of purchase of fixed assets.

For the period ended March 31, 2021

For the period ended March 31, 2021, the net cash invested in Investing Activities was negative ₹ 182.90 lakhs. This was primarily on account of purchase of fixed assets and increase in Long Term Loans & Advances.

Cash Flows from Financing Activities

For the period ended July 31, 2021

Net cash from financing activities for the period ended March 31, 2021 was nil.

For the period ended March 31, 2021

Net cash from financing activities for the period ended March 31, 2021 was ₹ 385.01. This was mainly on account of proceeds from issue of equity share and Share Application Money Pending allotment.

OTHER MATTERS

1. **Unusual or infrequent events or transactions**

   Except as described in this Prospectus, during the periods under review there have been no transactions or events, which in our best judgment, would be considered unusual or infrequent.

2. **Significant economic changes that materially affected or are likely to affect income from continuing Operations**

   Other than as described in the Section titled "*Financial Information*" and chapter titled "*Management's Discussion and Analysis of Financial Conditions and Results of Operations*", beginning on page 120 and 175 of this Prospectus respectively, to our knowledge, there are no significant economic changes that materially affected or are likely to affect income from continuing Operations.

3. Known trends or uncertainties that have had or are expected to have a material adverse impact on revenue or income from continuing operations

Other than as described in the chapter titled "*Risk Factors*" and "*Management's Discussion and Analysis of Financial Conditions and Result of Operations*", beginning on page nos. 21 and 175 of this Prospectus respectively to our knowledge there are no known trends or uncertainties that have or had or are expected to have a material adverse impact on revenues or income of our company from continuing operations.

4. Future relationship between Costs and Income

Other than as described in the chapter titled "*Risk Factors*" beginning on page no. 21 of this Prospectus, to our knowledge there are no factors, which will affect the future relationship between costs and income or which are expected to have a material adverse impact on our operations and finances.

5. The extent to which material increases in revenue or income from operations are due to increased volume, introduction of new products or services or increased prices

Increases in revenues are by and large linked to increases in introduction of new projects and volume of business activity carried out by the Company.

6. Total turnover of each major industry segment in which our Company operates.

Our Company is engaged in the business of trading of Garments, bullion and female hygiene. Relevant industry data, as available, has been included in the chapter titled "*Industry Overview*" beginning on page no. 70 of this Prospectus.

7. Status of any publicly announced new products or business segments

Please refer to the chapter titled "*Our Business*" beginning on page no. 80 of this Prospectus.

8. The extent to which the business is seasonal.

Our business is not seasonal in nature.

9. Any significant dependence on a single or few suppliers or customers

The revenues from our top 10 customers constituted approximately 72.55% of our revenues for the period ended March 31, 2021 based on Restated Consolidated Financial Statements. For further details, please refer chapter "*Risk Factors*" beginning on page no. 21 of this Prospectus.

10. Competitive Conditions

Our Company faces competition from major construction and real estate developers in the domestic market, especially in the state of Maharashtra, and from organized and unorganized players. We expect competition to intensify due to possible changes in government policies and further compliance standards for the projects undertaken and bid by us, existing competitors locally further expanding their operations and further many small and medium-sized companies and entities engaged in similar business. This we believe may impact our financial condition and operations.

SECTION VIII – LEGAL AND OTHER INFORMATION

OUTSTANDING LITIGATION AND OTHER MATERIAL DEVELOPMENTS

*Except as disclosed in this section, there are no outstanding (i) criminal proceedings; (ii) actions taken by regulatory or statutory authorities; (iii) litigation involving claims related to direct and indirect taxes (disclosed in a consolidated manner); and (iv) other pending litigation as determined to be material as per the materiality policy adopted pursuant to the Board resolution dated April 13, 2021, in each case involving our Company, its Subsidiaries, Promoters and Directors ("**Relevant Parties**").*

For the purpose of identification of material litigation in (iv) above, our Board has considered and adopted the following policy on materiality with regard to outstanding litigation to be disclosed by our Company in this Prospectus pursuant to the Board resolution dated April 13, 2021.

All outstanding litigation, including any litigation involving the Relevant Parties, other than criminal proceedings, actions taken by regulatory authorities and statutory authorities, disciplinary action including penalty imposed by SEBI or stock exchanges against the Promoters in the last five financial years including any outstanding action and litigation involving claims related to direct and indirect taxes, would be considered 'material' if: (i) the monetary amount of claim by or against the entity or person in any such pending proceeding is in excess of 5% of profit after tax of our Company for the last completed Fiscal as per the Restated Financial Statements or last completed audited period i.e. 5% of the restated profit after tax of our Company for the period ended July 31, 2021 (being ₹ 107.82 Lakhs) on restated consolidated basis; or (ii) where monetary liability is not quantifiable, the outcome of any such pending proceedings which may have a material bearing on the business, operations, performance, prospects or reputation of our Company.

It is clarified that for the above purposes, pre-litigation notices received by Relevant Parties (excluding statutory/ regulatory/ tax authorities or notices threatening criminal action), have not been considered as litigation until such time that the Relevant Parties are not impleaded as a defendant in the litigation proceedings before any judicial/ arbitral forum.

Further, except as disclosed in this section, there are (i) no disciplinary actions including penalties imposed by the SEBI or the stock exchanges against our Promoters in the last five Financial Years including any outstanding action; or (ii) pending litigation involving our Group Companies which may have a material impact on our Company.

Except as stated in this section, there are no outstanding material dues to creditors of our Company. For this purpose, our Board has considered and adopted a policy of materiality for identification of material outstanding dues to creditors, by way of its resolution dated April 13, 2021. In terms of this materiality policy, outstanding dues to any creditor of our Company having a monetary value which exceeds 5% of the trade payables of our Company for the period ended July 31, 2021, as set out in the Restated Financial Statements, shall be considered as 'material'. Accordingly, for the purposes of this Prospectus, any outstanding dues as on July 31, 2021, exceeding ₹ 265.62 Lakhs have been considered as material outstanding dues.

For outstanding dues to any micro, small or medium enterprise, the disclosure shall be based on information available with our Company regarding the status of the creditor as defined under the Micro, Small and Medium Enterprises Development Act, 2006 as amended, read with the rules and notification thereunder.

Litigations involving Our Company and its Subsidiaries

A. Cases filed against our Company and its Subsidiaries

1. **Litigation involving Civil Laws**

   Nil

2. **Litigation involving Criminal Laws**

   Nil

3. **Actions taken by Regulatory or Statutory Authorities**

Nil

4. **Litigation involving Taxation**

Nil

B. Cases filed by our Company and its Subsidiaries

1. **Litigation involving Civil Laws**

Nil

2. **Litigation involving Criminal Laws**

Nil

3. **Actions taken by Regulatory or Statutory Authorities**

Summon bearing F. No. V/CGST-NM/Gr. VII(AE)/GEPL/56/2020-21 dated January 19, 2021 and January 21, 2021 have been served to the directors of the company u/s 70 of Central GST Act, 2017, requiring them to produce before the Authority, certain documents and details and to appear in person in respect of the inquiry against the Company about evasion of GST dues. The Company has through letters dated January 21, 2021, January 29, 2021 and February 3, 2021 submitted the requisite information to the concerned authority and that no further communication in that respect has been received by the Company till the date of this Prospectus.

4. **Litigation involving Taxation**

Nil

Litigations involving the Directors other than Promoters of the Company

A. Cases filed against the Directors

1. **Litigation involving Civil Laws**

Nil

2. **Litigation involving Criminal Laws**

Nil

3. **Actions taken by Regulatory or Statutory Authorities**

Nil

4. **Litigation involving Taxation**

Nil

B. Cases filed by the Directors

1. **Litigation involving Civil Laws**

Nil

2. **Litigation involving Criminal Laws**

Nil

3. **Actions taken by Regulatory or Statutory Authorities**

   Nil

4. **Litigation involving Taxation**

   Nil

Litigations involving Our Promoters

A. Cases filed against the Promoters

1. **Litigation involving Civil Laws**

   Nil

2. **Litigation involving Criminal Laws**

   Nil

3. **Actions taken by Regulatory or Statutory Authorities**

   Nil

4. **Litigation involving Taxation**

   Nil

B. Cases filed by the Promoters

1. **Litigation involving Civil Laws**

   Nil

2. **Litigation involving Criminal Laws**

   Nil

3. **Actions taken by Regulatory or Statutory Authorities**

   Nil

4. **Litigation involving Taxation**

   Nil

Outstanding dues to Creditors

As of July 31, 2021, our Company had 17 creditors, and the aggregate outstanding dues to these creditors by our Company are ₹ 5,312.48 Lakhs. Further, our Company does not owe any amount to micro, small and medium enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006.

Details of outstanding dues owed to micro, small and medium enterprises and other creditors as of July 31, 2021 are set out below:

Types of Creditors	Number of Creditors	Amount involved (in ₹ Lakhs)
Micro, Small & Medium Enterprises	Nil	Nil
Other Creditors	17	5,312.48
Total	**17**	**5,312.48**

As per the materiality policy, creditors of our Company to whom our Company owes an amount having a monetary value exceeding 5% of the total trade payables of our Company as of July 31, 2021, (i.e., an amount exceeding ₹ 265.62 Lakhs) have been considered as 'material'. As of July 31, 2021, there are 6 material creditors to whom our Company owes an aggregate amount of ₹ 5,065.54 Lakhs.

The details pertaining to net outstanding dues towards our material creditors are available on the website of our Company at www.getalongenterprise.com.

It is clarified that such details available on our website do not form a part of this Prospectus and investors should not make any investment decision based on information available on the website of our Company. Anyone placing reliance on any other source of information, including our Company's website, would be doing so at their own risk.

GOVERNMENT AND OTHER APPROVALS

Except as disclosed herein, we have obtained all material consents, licenses, registrations, permissions and approvals from various governmental, statutory and regulatory authorities, which are necessary for undertaking our Company's current business activities and operations. Except as disclosed below, no further approvals are material for carrying on the present business operations of our Company. In the event any of the approvals and licenses that are required for our business operations expire in the ordinary course, we make applications for their renewal from time to time. Unless otherwise stated, these approvals are valid as on the date of this Prospectus. For details in connection with the regulatory and legal framework within which our Company operates, see "Key Regulations and Policies" on page 90.

For Issue related approvals, see "Other Regulatory and Statutory Disclosures" on page 192 and for incorporation details of our Company, see "History and Certain Corporate Matters" on page 96.

Approvals In Relation to Our Company's incorporation

1. Certificate of incorporation dated July 29, 2020 from the RoC under the Companies Act, 2013 as "Getalong Enterrprise Private Limited"

2. Fresh Certificate of incorporation dated August 18, 2020 from the RoC under the Companies Act, 2013 upon correction of name from "Getalong Enterprise Private Limited" to "Getalong Enterprise Private Limited".

3. Fresh Certificate of incorporation dated April 12, 2021 from the RoC under the Companies Act, 1956 as "Getalong Enterprise Private Limited" to "Getalong Enterprise Limited"

Approvals in relation to the Issue

Corporate Approvals

1. Our Board of Directors has, pursuant to resolution passed at its meeting held on April 13, 2021 authorized the Issue, subject to the approval by the shareholders of our Company under section 62(1)(c) of the Companies Act, 2013.

2. Our shareholders have, pursuant to a special resolution dated April 13, 2021under Section 62(1)(c) of the Companies Act, 2013, authorized the Issue.

3. Our Board of Directors has, pursuant to a resolution dated April 14, 2021 authorized our Company to take necessary action for filing the Prospectus with BSE SME.

Approvals from Stocks Exchange

1. Our Company has received in- principle listing approval from the SME Platform of BSE dated September 17, 2021 for listing of Equity Shares issued pursuant to the Issue.

Other Approvals

1. The Company has entered into tripartite agreement dated March 3, 2021 with NSDL and the Registrar to the Issue and tripartite agreement dated March 4, 2021 with CDSL and the Registrar to the Issue for the dematerialization of its Equity Shares.

Approvals/Licenses/Permissions in relation to our Business

Tax Related Approvals

S. No.	Description	Registration Number	Issuing Authority	Date of issue	Date of expiry
1.	Permanent Account Number	AAICG4233E	Commissioner of Income Tax, Maharashtra	August 30, 2020	Valid till Cancelled
2.	Tax Deduction Account Number for place of business at: M/s Getalong Enterprise Limited, Office No. 402, B-	MUMG22671F	Income Tax Department, Government of India	December 25, 2020	Valid till Cancelled

	Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India				
3.	GST for Premises at: Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India	27AAICG4233E 1ZT	Government of India Form GST REG-06	September 10, 2020	Valid till Cancelled
4.	Shops & Establishment for Premises at: Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Pant Nagar, Ghatkopar (East), Mumbai, Maharashtra – 400075	890454618	Maharashtra Shops & Establishment Dadar, Mumbai	March 15, 2021	Valid till Cancelled

Business related Approvals

S. No.	Description	Registration Number	Issuing Authority	Date of issue	Date of expiry
1.	Udyog Aadhar for Premises at : M/s Getalong Enterprise Private Limited Office No. 402, B-Wing, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai - 400 075, Maharashtra, India	UDYAM-MH-19-0014260	Government Of India, Ministry of Micro, Small and Medium Enterprises	October 9, 2020	Valid till Cancelled
2.	Certificate of Importer- Exporter Code IEC for place of business at: M/s Getalong Enterprise Private Limited, Office No. 408, B-Wing, 4th Floor, Damji Shamji Corporate Square, Laxmi Nagar, Ghatkopar (East), Mumbai, Maharashtra – 400075	AAICG4233E	Government of India Ministry of Commerce and Industry Department of Commerce Directorate General of Foreign Trade	September 17, 2020	Valid till Cancelled
3.	ISO 9001:2015 (Quality Management System) issued to Getalong Enterprise Limited	090209AO01GC	Issued by Criterion Assessment Pvt. Ltd., Lucknow, UP Identified by: IAF (member of Multilateral Recognition Arrangement) EAGC Accredited QMS certification CAB #119002	April 15, 2021	April 14, 2024 subject to maintenance of surveillance audits, with next audit due on 14.04.2021, 1st Surveillance due on 14.04.2022 and 2nd Surveillance due on 14.04.2023

<u>Intellectual Property</u>

Trademarks applied in the name of our company

S. No	Brand Name/Logo Trademark	Class	Owner	Number-Date of Application	Authority	Current Status
1.	Getalong Enterprise Ltd.	25	Getalong Enterprise Limited	4945020 - April 14, 2021	The Registrar of Trade Marks, The Office of Trade Marks Registry, Mumbai	Accepted and Advertised

Domain Name

S. No.	Domain Name and ID	Registry Domain ID	Registrar WHOIS Server	Creation Date	Registry Expiry Date
1.	GETALONGENTERPRISE.COM	2577639692_DOMAIN_COM-VRSN	whois.publicdomainregistry.com	December 9, 2020	December 9 2021

OTHER REGULATORY AND STATUTORY DISCLOSURES

Authority for the Issue

The Issue has been authorized by a resolution of our Board dated April 13, 2021 and by a special resolution of our Shareholders, dated April 14, 2021, under Section 62(1)(c) of the Companies Act, 2013.

Our Board has approved this Draft Prospectus pursuant to their resolution dated August 30, 2021.

Our Company has received in-principle approval from the BSE for the listing of the Equity Shares pursuant to letters dated September 17, 2021.

Prohibition by SEBI or other Governmental Authorities

Our Company, our Promoters, our Directors and the members of the Promoter Group have not been prohibited from accessing the capital markets and have not been debarred from buying, selling or dealing in securities under any order or direction passed by SEBI or any securities market regulator in any jurisdiction or any other authority/court.

Compliance with the Companies (Significant Beneficial Ownership) Rules, 2018

Our Company, our Promoters and the members of the Promoter are in compliance with the Companies (Significant Beneficial Owners) Rules, 2018, to the extent in force and applicable.

Directors associated with the Securities Market

None of the Directors are, in any manner, associated with the securities market. There are no outstanding action(s) initiated by SEBI against the Directors of our Company in the five years preceding the date of this Prospectus.

Eligibility for the Issue

Our Company is eligible for the Issue in accordance with the regulation 229(1) of Chapter IX of the SEBI ICDR Regulations, whereby, an issuer whose post issue Paid-up Capital is not more than ₹ 10 Crores. Our Company shall issue shares to the public and has proposed to list the same on the Small and Medium Enterprise Exchange ("SME Exchange", in the case being the BSE SME of BSE Limited i.e. BSE SME).

As per Regulation 229(3) of the SEBI ICDR Regulations, our Company satisfies track record and/or other eligibility conditions of BSE SME in accordance with the Restated Financial Statements, prepared in accordance with the Companies Act and restated in accordance with the SEBI ICDR Regulations as below:

a. Our Company was incorporated on July 29, 2020, with the Registrar of Companies, Maharashtra at Mumbai under the Companies Act, 2013 in India and our group Company, Chothani Food Limited is listed on BSE SME since August 22, 2017.

b. The post-issue Equity Share Capital of the Company shall not be more than ₹ 2500 Lakhs after the IPO, The post-issue Equity Share Capital of our Company shall be is ₹ 182.84 Lakhs.

c. As per Restated Consolidated Financial Statements, the Net-worth (excluding revaluation reserves) of the Company is ₹. 376.18 Lakhs as at July 31, 2021.

d. As per Consolidated Restated Financial Statements our Company has net tangible assets of the Company is ₹ 267.68 Lakhs as at July 31, 2021.

e. Our Company has positive cash accruals (Earnings before depreciation and tax) in the one preceding year. As per Consolidated Restated Financial Statements, the cash accruals accounted for July 31, 2021 and March 31, 2021 was ₹ 144.07 Lakhs and ₹ 114.80 Lakhs respectively.

f. Our Company has a website: www.getalongenterprise.com

Other Disclosures:

a. Our Company has not been referred to the Board for Industrial and Financial Reconstruction (BIFR).

b. Our Company has not been referred to the National Company Law Tribunal (NCLT) under Insolvency and Bankruptcy Code, 2016.

c. There is no winding up petition against the Company, which has been accepted by the National Company Law Tribunal (NCLT).

d. There has been no change in the Promoter(s) of the Company in the preceding one year from date of filing application to BSE for listing under SME segment.

e. Our Company shall mandatorily facilitate trading in demat securities and has entered into agreement with both the Depositories.

f. No material regulatory or disciplinary action has been taken by any stock exchange or regulatory authority in the past three years against the Company.

As per Regulation 230(1) of the SEBI ICDR Regulations, our Company has ensured that:

(a) The Draft Prospectus has been filed with BSE and Our Company has received an in-principle approval letter dated September 17, 2021 from BSE for using its name in this offer document for listing our Equity Shares on the BSE SME

(b) Our Company has entered into agreements with NSDL and CDSL for dematerialisation of its Equity Shares already issued and proposed to be issued.

(c) The entire pre-Issue Equity Share capital of our Company has been fully paid-up and the Equity Shares proposed to be issued pursuant to this Issue will be fully paid-up.

(d) All Equity Shares held by our Promoters are in dematerialized form as on the date of this Prospectus.

(e) Since the entire fund requirement are to be funded from the proceeds of the Issue, there is no requirement to make firm arrangements of finance under Regulation 230(1)(e) of the SEBI ICDR Regulations through verifiable means towards at least 75% of the stated means of finance, excluding the amounts to be raised through the proposed Issue.

Our Company confirms that it will ensure compliance with the conditions specified in Regulation 230(2) of the SEBI ICDR Regulations, to the extent applicable.

Further, our Company confirms that it is not ineligible to make the Issue in terms of Regulation 228 of the SEBI ICDR Regulations, to the extent applicable. The details of our compliance with Regulation 228 of the SEBI ICDR Regulations are as follows:

(a) Neither our Company nor our Promoters, members of our Promoter Group or our Directors are debarred from accessing the capital markets by the SEBI.

(b) None of our Promoters or Directors are promoter or directors of any other companies which are debarred from accessing the capital markets by the SEBI.

(c) Neither our Company nor our Promoters or Directors is a wilful defaulter.

(d) None of our Promoters or Directors is a fugitive economic offender.

We further confirm that we shall be complying with all other requirements as laid down for such Issue under Chapter IX of SEBI ICDR Regulations, as amended from time to time and subsequent circulars and guidelines issued by SEBI and the Stock Exchange.

Further, in accordance with Regulation 268(1) of the SEBI ICDR Regulations, we shall ensure that the total number of proposed allottees in the Issue shall be greater than or equal to fifty (50), otherwise, the entire

application money will be unblocked forthwith. If such money is not repaid within eight (8) Working Days from the date our Company becomes liable to repay it, then our Company and every officer in default shall, on and from expiry of eight (8) Working Days, be liable to repay such application money, with an interest at the rate as prescribed under the Companies Act 2013. Further, in accordance with Section 40 of the Companies Act, 2013, the Company and each officer in default may be punishable with fine and/or imprisonment in such a case.

DISCLAIMER CLAUSE OF SEBI

IT IS TO BE DISTINCTLY UNDERSTOOD THAT SUBMISSION OF THIS PROSPECTUS TO SEBI SHOULD NOT, IN ANY WAY, BE DEEMED OR CONSTRUED THAT THE SAME HAS BEEN CLEARED OR APPROVED BY SEBI. SEBI DOES NOT TAKE ANY RESPONSIBILITY EITHER FOR THE FINANCIAL SOUNDNESS OF ANY SCHEME OR THE PROJECT FOR WHICH THE ISSUE IS PROPOSED TO BE MADE OR FOR THE CORRECTNESS OF THE STATEMENTS MADE OR OPINIONS EXPRESSED IN THIS PROSPECTUS. THE LEAD MANAGER, SHRENI SHARES PRIVATE LIMITED HAVE CERTIFIED THAT THE DISCLOSURES MADE IN THIS PROSPECTUS ARE GENERALLY ADEQUATE AND ARE IN CONFORMITY WITH THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018. THIS REQUIREMENT IS TO FACILITATE INVESTORS TO TAKE AN INFORMED DECISION FOR MAKING AN INVESTMENT IN THE PROPOSED ISSUE.

IT SHOULD ALSO BE CLEARLY UNDERSTOOD THAT WHILE THE COMPANY IS PRIMARILY RESPONSIBLE FOR THE CORRECTNESS, ADEQUACY AND DISCLOSURE OF ALL RELEVANT INFORMATION IN THIS PROSPECTUS, THE LEAD MANAGER ARE EXPECTED TO EXERCISE DUE DILIGENCE TO ENSURE THAT THE COMPANY DISCHARGE THEIR RESPONSIBILITY ADEQUATELY IN THIS BEHALF AND TOWARDS THIS PURPOSE, THE LEAD MANAGER HAS FURNISHED TO SEBI, A DUE DILIGENCE CERTIFICATE DATED SEPTEMBER 21, 2021 IN THE FORMAT PRESCRIBED UNDER SCHEDULE V(A) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018.

THE FILING OF THIS PROSPECTUS DOES NOT, HOWEVER, ABSOLVE THE COMPANY FROM ANY LIABILITIES UNDER THE COMPANIES ACT, 2013 OR FROM THE REQUIREMENT OF OBTAINING SUCH STATUTORY AND/OR OTHER CLEARANCES AS MAY BE REQUIRED FOR THE PURPOSE OF THE ISSUE. SEBI FURTHER RESERVES THE RIGHT TO TAKE UP, AT ANY POINT OF TIME, WITH THE LEAD MANAGER, ANY IRREGULARITIES OR LAPSES IN THIS PROSPECTUS.

Note: All legal requirements pertaining to the Issue will be complied with at the time of registration of the Prospectus with the RoC in terms of section 26 and 32 of the Companies Act, 2013.

Disclaimer from our Company, our Directors and the Lead Manager

Our Company, the Directors and the Lead Manager accept no responsibility for statements made otherwise than in this Prospectus or in the advertisements or any other material issued by or at our Company's instance and anyone placing reliance on any other source of information, including our Company's website, www.getalongenterprise.com, or the website of any affiliate of our Company, would be doing so at his or her own risk.

The Lead Manager accept no responsibility, save to the limited extent as provided in the Issue Agreement and the Underwriting Agreement to be entered into between the Underwriter and our Company.

All information shall be made available by our Company and the Lead Manager to the public and investors at large and no selective or additional information would be available for a section of the investors in any manner whatsoever.

Neither our Company nor Lead Manager is liable for any failure in (i) uploading the Applications due to faults in any software/ hardware system or otherwise, or (ii) the blocking of the Application Amount in the ASBA Account on receipt of instructions from the Sponsor Bank on the account of any errors, omissions or non-compliance by various parties involved, or any other fault, malfunctioning, breakdown or otherwise, in the UPI Mechanism.

Investors who Application in the Issue will be required to confirm and will be deemed to have represented to our Company, Underwriter and their respective directors, officers, agents, affiliates, and representatives that they are eligible under all applicable laws, rules, regulations, guidelines and approvals to acquire the Equity Shares and will not issue, sell, pledge, or transfer the Equity Shares to any person who is not eligible under any applicable laws, rules, regulations, guidelines and approvals to acquire the Equity Shares. Our Company, Underwriter and their respective directors, officers, agents, affiliates, and representatives accept no responsibility or liability for advising any investor on whether such investor is eligible to acquire the Equity Shares.

The Lead Manager and their respective associates and affiliates may engage in transactions with, and perform services for, our Company and their respective group companies, affiliates or associates or third parties in the ordinary course of business and have engaged, or may in the future engage, in commercial banking and investment banking transactions with our Company and their respective group companies, affiliates or associates or third parties, for which they have received, and may in the future receive, compensation.

Disclaimer in respect of Jurisdiction

Any dispute arising out of the Issue will be subject to the jurisdiction of appropriate court(s) in Mumbai only.

The Issue is being made in India to persons resident in India (including Indian nationals resident in India who are competent to contract under the Indian Contract Act 1872, HUFs, companies, corporate bodies and societies registered under the applicable laws in India and authorised to invest in shares, Indian Mutual Funds registered with the SEBI, Indian financial institutions, commercial banks, regional rural banks, co-operative banks (subject to RBI permission), or trusts under applicable trust law and who are authorised under their constitution to hold and invest in shares, permitted insurance companies and pension funds, insurance funds set up and managed by the army and navy and insurance funds set up and managed by the Department of Posts, India) and permitted Non-Residents including FPIs and Eligible NRIs, AIFs and other eligible foreign investors, if any, provided that they are eligible under all applicable laws and regulations to purchase the Equity Shares.

This Prospectus does not constitute an invitation to subscribe to or purchase the Equity Shares in the Issue in any jurisdiction, including India. Invitations to subscribe to or purchase the Equity Shares in the Issue will be made only pursuant to the Prospectus. Any person into whose possession this Prospectus comes is required to inform himself or herself about, and to observe, any such restrictions.

No person outside India is eligible to Application for Equity Shares in the Issue unless that person has received the preliminary offering memorandum for the Issue, which contains the selling restrictions for the Issue outside India.

Eligibility and Transfer Restrictions

The Equity Shares have not been and will not be registered under the U.S. Securities Act or any state securities laws in the United States, and unless so registered, and 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 U.S. state securities laws.

The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be issued or sold, and Applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

Applicants are advised to ensure that any Application from them does not exceed investment limits or maximum number of Equity Shares that can be held by them under applicable law.

Disclaimer Clause of BSE

As required, a copy of this Prospectus has been submitted to BSE. The disclaimer clause as intimated by BSE to our Company, post scrutiny of the Draft Prospectus, is included in the Prospectus as mentioned hereunder

BSE Limited ("BSE") has vide its letter dated September 17, 2021 given permission to “Getalong Enterprise Limited” to use its name in the Offer Document as the Stock Exchange on whose Small and Medium Enterprises Platform (“SME platform”) the Company’s securities are proposed to be listed. BSE has scrutinized this offer

document for its limited internal purpose of deciding on the matter of granting the aforesaid permission to the Company. BSE does not in any manner:

i. warrant, certify or endorse the correctness or completeness of any of the contents of this offer document; or

ii. warrant that this Company's securities will be listed on completion of Initial Public Offering or will continue to be listed on BSE; or

iii. take any responsibility for the financial or other soundness of this Company, its promoters, its management or any scheme or project of this Company;

iv. warrant, certify or endorse the validity, correctness or reasonableness of the price at which the equity shares are offered by the Company and investors are informed to take the decision to invest in the equity shares of the Company only after making their own independent enquiries, investigation and analysis. The price at which the equity shares are offered by the Company is determined by the Company in consultation with the Merchant Banker (s) to the issue and the Exchange has no role to play in the same and it should not for any reason be deemed or construed that the contents of this offer document have been cleared or approved by BSE. Every person who desires to apply for or otherwise acquire any securities of this Company may do so pursuant to independent inquiry, investigation and analysis and shall not have any claim against BSE whatsoever by reason of any loss which may be suffered by such person consequent to or in connection with such subscription/acquisition whether by reason of anything stated or omitted to be stated herein or for any other reason whatsoever.

v. BSE does not in any manner be liable for any direct, indirect, consequential or other losses or damages including loss of profits incurred by any investor or any third party that may arise from any reliance on this offer document or for the reliability, accuracy, completeness, truthfulness or timeliness thereof.

vi. The Company has chosen the SME platform on its own initiative and at its own risk, and is responsible for complying with all local laws, rules, regulations, and other statutory or regulatory requirements stipulated by BSE/other regulatory authority. Any use of the SME platform and the related services are subject to Indian laws and Courts exclusively situated in Mumbai.

Listing

The Equity Shares issued pursuant to the Prospectus are proposed to be listed on BSE. BSE is the Designated Stock Exchange with which the Basis of Allotment will be finalised. Applications will be made to the BSE for the listing and trading of the Equity Shares.

Consents

Consents in writing of our Promoters, Directors, Lead Manager, the Legal Advisor to the Issue, Registrar to the Issue, Banker(s) to the Issue, Banker to our Company, Underwriter to the Issue, Market Maker to the Issue, Company Secretary and Compliance Officer, Chief Financial Officer and Statutory Auditor to act in their respective capacities, will be obtained and filed along with a copy of the Prospectus with the RoC as required under the Companies Act and such consents shall not be withdrawn up to the time of filing of the Prospectus with the RoC.

Expert to the Issue

Except as stated below, our Company has not obtained any expert opinions:

Our Company has received written consent dated April 14, 2021 from M/s A Y & Company, Chartered Accountants, to include their name as required under section 26(1) of the Companies Act, 2013 read with the SEBI ICDR Regulations, in this Prospectus, and as an "expert" as defined under section 2(38) of the Companies Act, 2013 to the extent and in their capacity as our Statutory Auditors, and in respect of their (i) examination report dated April 14, 2021 on our Restated Financial Statements (ii) their report dated April 14, 2021 on the 'Statement of possible special tax benefits available to Getalong Enterprise Limited, its subsidiaries and its shareholders under the applicable tax laws in India' in this Prospectus, and such consent has not been withdrawn as on the date of this Prospectus. However, the term 'expert' shall not be construed to mean an 'expert' as defined

under the U.S. Securities Act.

Particulars regarding public or rights issues by our Company during the last five years and performance *vis-à-vis* objects

Our Company has not made any public or rights issues (as defined under the SEBI ICDR Regulations) during the five years preceding the date of this Prospectus.

Performance vis-à-vis objects – Last issue of Subsidiaries and Promoters

Our Company does not have any corporate Promoters. Our Subsidiaries has not made any public issue or rights issue during the ten years immediately preceding the date of this Prospectus.

Underwriting Commission, Brokerage and Selling Commission paid on previous issues of the Equity Shares

Since this is the initial public issue of Equity Shares, no sum has been paid or is payable as commission or brokerage for subscribing to or procuring or agreeing to procure subscription for any of the Equity Shares in the five years preceding the date of this Prospectus.

Capital issue during the previous three years by our Company

Our Company has not undertaken a capital issue in the last three years preceding the date of this Prospectus.

Capital issue during the previous three years by listed group companies, subsidiaries or associates of our Company

None of the securities of our Subsidiaries are listed on any stock exchange**.** Our Company does not have any associate. Details of our group Company, Chothani Foods Limited's public issue is as under;

- **Name of the Company:** Chothani Foods Limited *(formerly known as Ashok Masala Mart Limited)*
- **Year of Issue:** 2017 *(listed on August 22, 2017)*
- **Type of Issue (public/rights/composite:** Public
- **Amount of issue:** 201.00 Lakhs
- **Date of closure of issue:** August 11, 2017
- **Date of allotment and date of credit of securities to demat account:** August 18, 2017 and August 21, 2017
- **Date of completion of the project, where object of the issue was financing the project:** Not applicable
- **Rate of dividend paid:** None

Price information of past issues handled by Shreni Shares Private Limited

Price information of past issues (during the current Financial Year and two Financial Years preceding the current Financial Year) handled by Shreni Shares Private Limited.

Sr. No.	Issue name	Issue size (₹ Crores)	Issue price (Rs.)	Listing Date	Opening price on Listing Date (in Rs.)	+/- % change in closing price, [+/- % change in closing benchmark] - 30th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark] - 90th calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark] - 180th calendar days from listing
1.	Cospower Engineering Limited	2.04	51.00	March 30, 2020	51.00	+32.06% [+12.92%]	+36.27% [+22.51%]	+9.80% [+31.46%]
2.	KSolves India Limited	4.02	100.00	July 6, 2020	101.95	+6.50% [+3.08%]	+126.00% [+6.07%]	+377.00% [+30.24%]
3.	Bodhi Tree Multimedia Limited	3.70	95.00	October 21, 2020	95.00	-12.63% [+6.99%]	-17.11% [+19.63%]	-15.79% [+22.45%]
4.	Shine Fashions (India) Limited	1.60	40.00	November 2, 2020	40.50	+0.50% [+12.32%]	+23.75% [+16.42%]	+82.50% [+22.70%]
5.	Adjia Technologies Limited	2.00	74.00	March 15, 2021	74.50	-45.81% [-3.67%]	-36.82% [4.13%]	-61.49% [+15.70%]

Source: www.bseindia.com / www.nseindia.com for price information and prospectus/basis of allotment for issue details

Notes:

1. *Opening price information as disclosed on the website of BSE/NSE.*
2. *Change in closing price over the issue/offer price as disclosed on BSE/NSE.*
3. *Change in closing price over the closing price as on the listing date for benchmark index viz. BSE SENSEX/NIFTY 50.*
4. *In case of reporting dates falling on a trading holiday or a day on which there was no trading in the scrip, values for the trading day immediately preceding the trading holiday/ no trading day for the scrip/benchmark, have been considered.*
5. *30th calendar day has been taken as listing date plus 29 calendar days; 90th calendar day has been taken as listing date plus 89 calendar days; 180th calendar day has been taken a listing date plus 179 calendar days.*

Summary statement of price information of past issues handled by Shreni Shares Private Limited:

Financial Year	Total no. of IPOs	Total funds raised (₹ Crores)	Nos. of IPOs trading at discount on as on 30th calendar days from listing date			Nos. of IPOs trading at premium on as on 30th calendar days from listing date			Nos. of IPOs trading at discount as on 180th calendar days from listing date			Nos. of IPOs trading at premium as on 180th calendar days from listing date		
			Over 50%	Between 25% - 50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%	Over 50%	Between 25%-50%	Less than 25%
2021-2022*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020-2021	4	11.32	-	1	1	-	-	2	-	-	1	2	-	-
2019-2020	1	2.04	-	-	-	-	1	-	-	-	-	-	-	1

**The information is as on the date of the document*

Track record of past issues handled by the Lead Manager

For details regarding the track record of the Lead Manager, as specified in circular (reference CIR/MIRSD/1/2012) dated January 10, 2012 issued by SEBI, please see the website of the Lead Manager i.e. www.shreni.in

Stock Market Data of Equity Shares

This being an initial public issue of the Equity Shares of our Company, the Equity Shares are not listed on any stock exchange and accordingly, no stock market data is available for the Equity Shares.

Mechanism for Redressal of Investor Grievances in the Issue

The agreement between the Registrar to the Issue, our Company provides for retention of records with the Registrar to the Issue for a period of at least eight years from the last date of dispatch of the letters of allotment and demat credit to enable the investors to approach the Registrar to the Issue for redressal of their grievances.

Applicants can contact the Company Secretary and Compliance Officer and/or the Registrar to the Issue in case of any pre-Issue or post-Issue related problems such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all Issue related queries and for redressal of complaints, Applicants may also write to the Lead Manager or the Registrar to the Issue, in the manner provided below.

All Issue related grievances may be addressed to the Registrar to the Issue, with a copy to the relevant Designated Intermediary, with whom the ASBA Form was submitted, quoting the full name of the sole or first Applicant, ASBA Form number, Applicants' DP ID, Client ID, UPI ID, PAN, address of the Applicant, number of Equity Shares applied for, date of ASBA Form, name and address of the relevant Designated Intermediary, where the Application was submitted and ASBA Account number (for Applicants other than RIIs using the UPI Mechanism) in which the amount equivalent to the Application Amount was blocked or the UPI ID in case of RIIs using the UPI Mechanism. Further, the Applicant shall enclose the Acknowledgement Slip or provide the acknowledgement number received from the Designated Intermediaries in addition to the documents/information mentioned hereinabove. The Registrar to the Issue shall obtain the required information from the SCSBs for addressing any clarifications or grievances of Applicants.

In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) for cancelled/ withdrawn/ deleted Application Forms, the Applicant shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the Application Amount, whichever is higher from the date on which the request for cancellation/ withdrawal/ deletion is placed in the Stock Exchange bidding platform until the date on which the amounts are unblocked (ii) any blocking of multiple amounts for the same Application Form (for amounts blocked through the UPI Mechanism), the Applicant shall be compensated at a uniform rate ₹100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Application Amount, the Applicant shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Applications, exceeding four Working Days from the Issue Closing Date, the Applicant shall be compensated at a uniform rate of ₹100 per day or 15% per annum of the Application Amount, whichever is higher for the entire duration of delay exceeding four Working Days from the Issue Closing Date by the SCSB responsible for causing such delay in unblocking. The Lead Manager shall be liable for compensating the Applicant at a uniform rate of ₹100 per day or 15% per annum of the Application Amount, whichever is higher from the date of receipt of the Investor grievance until the date on which the blocked amounts are unblocked.

All grievances relating to Applications submitted with Registered Brokers, may be addressed to the BSE, with a copy to the Registrar to the Issue. Further, Applicants shall also enclose a copy of the Acknowledgment Slip received from the Designated Intermediaries in addition to the information mentioned hereinabove.

Disposal of Investor Grievances by our Company

We shall obtain authentication on the SCORES and comply with the SEBI circular (CIR/OIAE/1/2014) dated December 18, 2014 in relation to redressal of investor grievances through SCORES.

Our Company has also constituted a Stakeholders Relationship Committee to review and redress the shareholders and investor grievances such as transfer of Equity Shares, non-recovery of balance payments, declared dividends, approve subdivision, consolidation, transfer and issue of duplicate shares. For details of our Stakeholders Relationship Committee, please see "*Our Management*" beginning on page 101.

Our Company has also appointed Isha Deepak Zatakia, Company Secretary of our Company, as the Compliance Officer for the Issue. For details, see "*General Information*" beginning on page 36.

Our Company has not received any investor complaint during the three years preceding the date of this Prospectus. Further, no investor complaint in relation to our Company and our listed group company, Chothani Foods Limited is pending as on the date of filing of this Prospectus.

Our Company estimates that the average time required by our Company or the Registrar to the Issue or the relevant Designated Intermediary, for the redressal of routine investor grievances shall be 15 Working Days from the date of receipt of the complaint. In case of non-routine complaints and complaints where external agencies are involved, our Company will seek to redress these complaints as expeditiously as possible.

SECTION IX - ISSUE INFORMATION

TERMS OF THE ISSUE

The Equity Shares being offered and transferred pursuant to this Issue are subject to the provisions of the Companies Act, the SCRA, SCRR, SEBI ICDR Regulations, SEBI Listing Regulations, our Memorandum and Articles of Association, the terms of the Prospectus, the Prospectus and the Abridged Prospectus, the Application Form, the Revision Form, CAN, the Allotment Advice and other terms and conditions as may be incorporated in the Allotment Advice and other documents or certificates that may be executed in respect of this Issue. The Equity Shares shall also be subject to all applicable laws, guidelines, rules, notifications and regulations relating to the offer of capital and listing and trading of securities offered from time to time by the SEBI, the Government, the BSE, the RoC, the RBI, and/or other authorities, as in force on the date of the Issue and to the extent applicable or such other conditions as may be prescribed by such governmental, regulatory or statutory authority while granting its approval for the Issue.

Authority for the Issue

The present Public Issue of 7,50,000 Equity Shares which have been authorized by a resolution of the Board of Directors of our Company at their meeting held on dated April 13, 2021 and was approved by the Shareholders of the Company by passing Special Resolution dated April 14, 2021 in accordance with the provisions of Section 62(1)(c) of the Companies Act, 2013.

Ranking of the Equity Shares

The Equity Shares being offered and transferred in the Issue shall be subject to the provisions of the Companies Act, our Memorandum of Association and our Articles of Association, and shall rank *pari passu* in all respects with the existing Equity Shares including rights in respect of dividend and other corporate benefits if any, declared by our Company after the date of Allotment. For further details, see "*Main Provisions of the Articles of Association*" beginning on page 230.

Mode of Payment of Dividend

Our Company shall pay dividends, if declared, to shareholders of our Company as per the provisions of the Companies Act, 2013, our Memorandum and Articles, the SEBI Listing Regulations and other applicable law. All dividends, if any, declared by our Company after the date of Allotment, will be payable to the Applicants who have been Allotted Equity Shares in the Issue, including, for the entire year, in accordance with applicable law. For further details in relation to dividends, see *"Dividend Policy"* and *"Main Provisions of the Articles of Association"* beginning on pages 119 and 230, respectively.

Face Value and Issue Price

The face value of the Equity Shares is ₹ 10. The Issue Price is ₹ 69 per Equity Share. The Issue Price is decided by our Company in consultation with the Lead Manage and is justified under the section titled "*Basis for Issue Price*" on page 65 of the Prospectus.

At any given point of time there shall be only one denomination of the Equity Shares of our Company, subject to applicable laws.

Compliance with disclosure and accounting norms

Our Company shall comply with all applicable disclosure and accounting norms as specified by SEBI from time to time.

Rights of the Equity Shareholders

Subject to applicable laws, rules, regulations and guidelines and the provisions of our Articles, the equity shareholders of our Company shall have the following rights:

- The right to receive dividend, if declared
- The right to attend general meetings and exercise voting powers, unless prohibited by law

- The right to vote on a poll either in person or by proxy or 'e-voting', in accordance with the provisions of the Companies Act
- The right to receive offers for rights shares and be allotted bonus shares, if announced
- The right to receive any surplus on liquidation subject to any statutory or preferential claims being satisfied
- The right to freely transfer their Equity Shares, subject to foreign exchange regulations and other applicable laws; and
- Such other rights, as may be available to a shareholder of a listed public company under applicable law, including the Companies Act, 2013, the terms of the SEBI Listing Regulations, and our Memorandum and Articles.

For a detailed description of the main provisions of our Articles relating to voting rights, dividend, forfeiture and lien, transfer and transmission, and/ or consolidation/ splitting, see "*Main Provisions of the Articles of Association*" beginning on page 230.

Allotment of Equity Shares in dematerialised form

Pursuant to Section 29 of the Companies Act, 2013, the Equity Shares shall be Allotted only in dematerialised form. Hence, the Equity Shares offered through the Prospectus can be applied for in the dematerialised form only. In this context, two agreements have been signed amongst our Company, the respective Depositories and the Registrar to the Issue:

- Agreement dated March 3, 2021 amongst our Company, NSDL and the Registrar to the Issue.
- Agreement dated March 4, 2021 amongst our Company, CDSL and the Registrar to the Issue.

Minimum Application Value, Market Lot and Trading Lot

The trading of the Equity Shares will happen in the minimum contract size of 2000 Equity Shares and the same may be modified by the BSE SME from time to time by giving prior notice to investors at large.

Allocation and allotment of Equity Shares through this Issue will be done in multiples of 2000 Equity Shares and is subject to a minimum allotment of 2000 Equity Shares to the successful applicants in terms of the SEBI circular No. CIR/MRD/DSA/06/2012 dated February 21, 2012.

Further, in accordance with SEBI ICDR Regulations the minimum application size in terms of number of specified securities shall not be less than ₹ 1.00 Lakh per application.

Minimum Number of Allottees

The minimum number of allottees in the Issue shall be 50 Equity Shareholders in case the number of prospective allottees is less than 50, no allotment will be made pursuant to this Issue and the amounts in the ASBA Account shall be unblocked forthwith.

Joint Holders

Subject to provisions contained in our Articles, where two or more persons are registered as the holders of any Equity Share, they shall be deemed to hold such Equity Shares as joint tenants with benefits of survivorship.

Jurisdiction

The courts of Mumbai, India will have exclusive jurisdiction in relation to this Issue.

Nomination facility to investors

In accordance with Section 72 of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014, as amended, the sole or first Applicant, along with other joint Applicants, may nominate any one person in whom, in the event of the death of the sole Applicant or in case of joint Applicants, the death of all the Applicants, as the case may be, the Equity Shares Allotted, if any, shall vest to the exclusion of all other persons, unless the nomination is varied or cancelled in the prescribed manner. A person, being a nominee, entitled to the Equity Shares by reason of death of the original holder(s), shall be entitled to the same advantages to which such person would be entitled if such person were the registered holder of the Equity Share(s). Where the nominee

is a minor, the holder(s) may make a nomination to appoint, in the prescribed manner, any person to become entitled to the Equity Share(s) in the event of his or her death during the minority. A nomination shall stand rescinded upon a sale, alienation or transfer of Equity Share(s) by the person nominating. A nomination may be cancelled or varied by nominating any other person in place of the present nominee by the holder of the Equity Shares who has made the nomination by giving a notice of such cancellation. A buyer will be entitled to make a fresh nomination in the manner prescribed. A fresh nomination can be made only on the prescribed form, which is available on request at our Registered Office or with the registrar and transfer agents of our Company.

Any person who becomes a nominee by virtue of Section 72 of the Companies Act, 2013 as mentioned above, shall, upon the production of such evidence as may be required by our Board, elect either:

- to register himself or herself as the holder of the Equity Shares; or
- to make such transfer of the Equity Shares, as the deceased holder could have made.

Further, our Board may at any time give notice requiring any nominee to choose either to be registered himself or herself or to transfer the Equity Shares, and if the notice is not complied with within a period of 90 days, our Board may thereafter withhold payment of all dividend, bonuses or other monies payable in respect of the Equity Shares, until the requirements of the notice have been complied with.

Since the Allotment will be made only in dematerialised form, there shall be no requirement for a separate nomination with our Company. Nominations registered with the respective Depository Participant of the Applicant will prevail. If Applicants wish to change their nomination, they are requested to inform their respective Depository Participant.

Period of Operation of Subscription List of Public Issue / Issue Programme

ISSUE OPENS ON	September 27, 2021
ISSUE CLOSES ON	September 30 2021

An indicative timetable in respect of the Issue is set out below:

Event	Indicative Date
Finalisation of Basis of Allotment with the Designated Stock Exchange	On or before October 05, 2021
Unblocking of funds from ASBA Accounts	On or before October 06, 2021
Credit of the Equity Shares to depository accounts of Allottees	On or before October 07, 2021
Commencement of trading of the Equity Shares on the BSE	On or before October 08, 2021

The above timetable is indicative and does not constitute any obligation on our Company or the Lead Manager.

While our Company shall ensure that all steps for the completion of the necessary formalities for the listing and the commencement of trading of the Equity Shares on the BSE are taken within six Working Days of the Issue Closing Date or such period as may be prescribed, the timetable may change due to various factors, such as extension of the Issue Period by our Company, revision of the Issue Price or any delays in receiving the final listing and trading approval from the BSE. The commencement of trading of the Equity Shares will be entirely at the discretion of the BSE and in accordance with the applicable laws.

Applications and any revision in Applications shall be accepted **only between 10.00 a.m. and 5.00 p.m.** (Indian Standard Time ("**IST**") during the Issue Period (except on the Issue Closing Date) at the Application Centres as mentioned on the Application Form **except that:**

Standardization of cut-off time for uploading of Applications on the Issue Closing date:

1. A standard cut-off time of 3.00 p.m. for acceptance of Applications.
2. A standard cut-off time of 4.00 p.m. for uploading of Applications received from Non-Institutional Investors.
3. A standard cut-off time of 5.00 p.m. for uploading of applications received from only Retail Individual Applicants, which may be extended up to such time as deemed fit by BSE after taking into account the total number of applications received up to the closure of timings and reported by LM to BSE within half an hour of such closure.

For the avoidance of doubt, it is clarified that Applications not uploaded on the electronic bidding system or in respect of which full Application Amount is not blocked by SCSBs will be rejected.

It is clarified that Applications not uploaded would be rejected. In case of discrepancy in the data entered in the electronic form vis-à-vis the data contained in the physical Application form, for a particular applicant, the details as per physical application form of that Applicant may be taken as the final data for the purpose of allotment.

In case of any discrepancy in the data entered in the electronic book vis-à-vis the data contained in the Application Form for a particular Applicant, the details as per the Application file received from the BSE shall be taken as the final data for the purpose of Allotment.

Applications will be accepted only on Working Days, i.e., Monday to Friday (excluding any public holiday).

Investors may please note that as per letter no. List/SMD/SM/2006 dated July 3, 2006 issued by BSE, Applications and any revision in Applications shall not be accepted on Saturdays and public holidays as declared by the BSE. Applications by Applicants shall be uploaded by the relevant Designated Intermediary in the electronic system to be provided by the BSE. Neither our Company nor the Lead Manager is liable for any failure in: (i) uploading or downloading the Applications due to faults in any software / hardware system or otherwise, and (ii) the blocking of the Application Amount in the ASBA Account of Applicants on receipt of instructions from the Sponsor Bank on account of any errors, omissions or non-compliance by various parties involved in, or any other fault, malfunctioning or breakdown in, or otherwise, in the UPI Mechanism.

Minimum Subscription

In accordance with Regulation 260(1) of the SEBI ICDR Regulations, our Issue shall be 100% underwritten. Thus, the underwriting obligations shall be for the entire 100% of the Issue through the Prospectus and shall not be restricted to the minimum subscription level. Further, in accordance with Regulation 267 (2) of the SEBI ICDR Regulations, our Company shall ensure that the minimum application size shall not be less than ₹ 1,00,000 (Rupees One Lakh) per Application.

As per section 39 of the Companies Act 2013, if the "stated minimum amount" has not been subscribed and the sum payable on Application is not received within a period of 30 days from the date of issue of the Prospectus, the application money has to be returned within such period as may be prescribed.

If our Company does not receive the subscription of 100% of the Issue through the Prospectus including devolvement of Underwriters within 60 (sixty) days from the date of closure of the Issue, our Company shall forthwith refund the entire subscription amount received. If there is a delay beyond 8 (eight) days after the Company becomes liable to pay the amount, our Company shall pay interest prescribed under Section 39 read with Rule 11 of Companies (Prospectus and Allotment of Securities) Rules, 2014 of the Companies Act, 2013 and other applicable laws, if any.

In accordance with SEBI ICDR Regulations, the minimum number of allottees in the Issue shall be 50 shareholders. In case the minimum number of prospective allottees is less than 50, no allotment will be made pursuant to this Issue and the amounts in the ASBA Account shall be unblocked forthwith.

The Equity Shares 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 applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

Arrangements for disposal of odd lots

The trading of the Equity Shares will happen in the minimum contract size of 2000 Equity Shares in terms of the SEBI circular No. CIR/MRD/DSA/06/2012 dated February 21, 2012. However, the Market Maker shall buy the entire shareholding of a shareholder in one lot, where value of such shareholding is less than the minimum contract size allowed for trading on the SME Exchange.

Restriction on transfer and transmission of shares

Except for the lock-in of the pre-Issue Equity Share Capital of our Company, Promoters' Contribution pursuant to the Issue, as detailed in "*Capital Structure*" beginning on page 45 and except as provided in our Articles, there

are no restrictions on transfers and transmission of Equity Shares or on their consolidation or splitting. See, "*Main Provisions of the Articles of Association*" at page 230.

The above information is given for the benefit of the Applicants. The Applicants are advised to make their own enquiries about the limits applicable to them. Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated hereinabove. Our Company and the Lead Manager are not liable to inform to inform the investors of any amendments or modifications or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares Applied for do not exceed the applicable limits under laws or regulations.

Option to receive Equity Shares in Dematerialized Form

Allotment of Equity Shares to successful Applicants will only be in the dematerialized form. Applicants will not have the option of Allotment of the Equity Shares in physical form. The Equity Shares on Allotment will be traded only in the dematerialized segment of the BSE.

Migration to Main Board

In accordance with the BSE Circular dated November 26, 2012, our Company will have to be mandatorily listed and traded on the SME Platform of the BSE for a minimum period of 2 (Two) years from the date of listing and only after that it can migrate to the Main Board of the BSE as per the guidelines specified by SEBI and as per the procedures laid down under Chapter IX of the SEBI ICDR Regulations.

As per the provisions of the Chapter IX of the SEBI ICDR Regulations, our Company may migrate to the main board of BSE from the SME Exchange on a later date subject to the following:

- If the Paid up Capital of the company is likely to increase above ₹ 25 crores by virtue of any further issue of capital by way of rights, preferential issue, bonus issue etc. (which has been approved by a special resolution through postal ballot wherein the votes cast by the shareholders other than the promoter in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal and for which the company has obtained in-principal approval from the main board), we shall have to apply to BSE for listing our shares on its Main Board subject to the fulfilment of the eligibility criteria for listing of specified securities laid down by the Main Board.

  or

- If the Paid up Capital of the company is more than ₹ 10 crores but below ₹ 25 crores, we may still apply for migration to the main board if the same has been approved by a special resolution through postal ballot wherein the votes cast by the shareholders other than the promoter in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal.

Market Making

The shares offered through this Issue are proposed to be listed on the SME platform of BSE, wherein the Lead Manager to this Issue shall ensure compulsory Market Making through the registered Market Makers of the SME Exchange for a minimum period of 3 (three) years from the date of listing on the SME platform of BSE. For further details of the agreement entered into between the Company, the Lead Manager and the Market Maker please refer to "*General Information - Details of the Market Making Arrangements for the Issue*" beginning on page 36 of the Prospectus.

New Financial Instruments

There are no new financial instruments such as deep discounted bonds, debenture, warrants, secured premium notes, etc. issued by our Company.

Withdrawal of the Issue

Our Company in consultation with the Lead Manager, reserve the right not to proceed with the entire or portion of the Issue for any reason at any time after the Issue Opening Date.

In case, the Company wishes to withdraw the Issue after Issue Opening Date but before allotment, our Company would issue a public notice in the same newspapers, in which the pre-Issue advertisements were published, within two days of the Issue Closing Date, providing reasons for not proceeding with the Issue.

Further, the BSE shall be informed promptly in this regard by our Company, and the Lead Manager, through the Registrar to the Issue, shall notify the SCSBs and the Sponsor Bank to unblock the bank accounts of the Applicants within one Working Day from the date of receipt of such notification.

In the event of withdrawal of the Issue and subsequently, plans of a fresh offer by our Company, a fresh Prospectus will be submitted again to Stock Exchanges(s).

Notwithstanding the foregoing, this Issue is also subject to obtaining the final listing and trading approvals of the BSE, which our Company shall apply for after Allotment and within six Working Days or such other period as may be prescribed, and the final RoC approval of the Prospectus after it is filed with the RoC.

ISSUE STRUCTURE

This Issue is being made in terms of Regulation 229(1) of Chapter IX of SEBI ICDR Regulations as amended from time to time, whereby, an issuer whose post issue paid up capital is less than or equal to ₹ 10 Crores, shall issue shares to the public and propose to list the same on the Small and Medium Enterprise Exchange ("SME Exchange", in this case being the BSE SME). For further details regarding the salient features and terms of such an issue please refer chapter titled "*Terms of the Issue*" and "*Issue Procedure*" on page 201 and 209.

This Issue comprised of Initial Public Offering of 7,50,000 Equity Shares for Cash at an Issue Price of ₹ 69 per Equity Share (Including a premium of ₹ 59 per Equity Share) aggregating ₹ 517.50 Lakhs (The "**Issue**") of which 38,000 Equity Shares aggregating to ₹ 26.22 Lakhs will be reserved for subscription by Market Maker ("**Market Maker Reservation Portion**"). The Issue and The Net Issue will constitute 41.02% and 38.94% of our post-issue paid-up Equity Share Capital, respectively.

Particulars of the Issue	Net Issue to Public*	Market Maker Reservation Portion
Number of Equity Shares available for allocation	7,12,000 Equity Shares	38,000 Equity Shares
Percentage of Issue Size available for allocation	94.93% of the Issue Size	5.07% of the Issue Size
Basis of Allotment	Proportionate subject to minimum allotment of 2000 Equity Shares and further allotment in multiples of 2000 Equity Shares. For further details please refer to "*Issue Procedure – Basis of Allotment*" on page 224.	Firm Allotment
Mode of Application	Only through the ASBA process.	Only through the ASBA process.
Mode of Allotment	Compulsorily in dematerialized form.	Compulsorily in dematerialized form.
Minimum Application Size	<u>For Non-Institutional Investors</u> Such number of Equity Shares that the Application Amount exceeds ₹200,000 and in multiples of 2000 Equity Shares thereafter <u>For Retail Individual Investors</u> 2000 Equity Shares	38,000 Equity Shares
Maximum Application Size	<u>For Non-Institutional Investors</u> Such number of Equity Shares in multiples of 2000 Equity Shares not exceeding the size of the Issue, subject to applicable limits <u>For Retail Individual Investors</u> Such number of Equity Shares in multiples of 2000 Equity Shares such that the Application Value does not exceed ₹ 2,00,000/-.	38,000 Equity Shares
Allotment Lot	2000 Equity Shares	38,000 Equity Shares
Trading Lot	2000 Equity Shares	2000 Equity Shares, However the Market Makers may accept odd lots if any in the market as required under the SEBI ICDR Regulations.
Terms of Payment	Full Application Amount shall be blocked by the SCSBs in the bank account of the Applicant that is specified in the Application Form at the time of submission of the Application Form.	

This Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations as amended from time to time. For further details please refer to "*Issue Structure*" on page 207.

***Since present issue is a fixed price issue, the allocation in the net offer to the public category in terms of Regulation 253 of the SEBI ICDR Regulations shall be made as follows:**

d) Minimum fifty percent to Retail Individual Investors; and
e) Remaining to
   (i) individual applicants other than Retail Individual Investors; and
   (ii) Other investors including corporate bodies or institutions, irrespective of the number of specified securities applied for;

f) The unsubscribed portion in either of the categories specified in (a) or (b) above may be allocated to the applicants in the other category.

If the Retail individual investor category is entitled to more than fifty per cent. of the issue size on a proportionate basis, the retail individual investors shall be allocated that higher percentage.

Note: *Applicants will be required to confirm and will be deemed to have represented to our Company, the Lead Manager, the Underwriter, their respective directors, officers, agents, affiliates and representatives that they are eligible under applicable law, rules, regulations, guidelines and approvals to acquire the Equity Shares.*

ISSUE PROCEDURE

*All Applicants should review the General Information Document for Investing in Public Issues prepared and issued in accordance with the circular no. SEBI/HO/CFD/DIL1/CIR/P/2020/37 dated March 17, 2020 issued by the SEBI (the "**General Information Document**") and the UPI Circulars, which highlight the key rules, processes and procedures applicable to public issues in general in accordance with the provisions of the Companies Act, the SCRA, the SCRR and the SEBI ICDR Regulations. The General Information Document is available on the websites of the BSE and the Lead Manager. Please refer to the relevant provisions of the General Information Document which are applicable to the Issue, especially in relation to the process for Applications by Retail Individual Applicants through the UPI Mechanism. The investors should note that the details and process provided in the General Information Document should be read along with this section.*

*Additionally, all Applications may refer to the General Information Document for information in relation to (i) Category of investor eligible to participate in the Issue; (ii) maximum and minimum Application size; (iii) price discovery and allocation; (iv) Payment Instructions for Applicants; (v) Issuance of confirmation of allocation note ("**CAN**") and Allotment in the Issue; (vi) General instructions (limited to instructions for completing the Application Form); (vii) Submission of Application Forms; (viii) Other Instructions (limited to joint applications in cases of individual, multiple applications and instances when an application would be rejected on technical grounds); (ix) designated date; (x) disposal of applications; (xi) applicable provisions of the Companies Act, 2013 relating to punishment for fictitious applications; (xii) mode of making refunds; and (xiii) interest in case of delay in Allotment or refund.*

*SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018 read with its circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, has introduced an alternate payment mechanism using Unified Payments Interface ("**UPI**") and consequent reduction in timelines for listing in a phased manner. From January 1, 2019, the UPI Mechanism for RIIs applying through Designated Intermediaries was made effective along with the existing process and existing timeline of T+6 days. ("**UPI Phase I**"). The UPI Phase I was effective till June 30, 2019.*

*With effect from July 1, 2019, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, read with circular bearing number SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019 with respect to Applications by Retail Individual Applicants through Designated Intermediaries (other than SCSBs), the existing process of physical movement of forms from such Designated Intermediaries to SCSBs for blocking of funds has been discontinued and only the UPI Mechanism for such Applications with existing timeline of T+6 days was mandated for a period of three months or launch of five main board public issues, whichever is later ("**UPI Phase II**"). However, given the prevailing uncertainty due to the COVID-19 pandemic, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020, has decided to continue with the UPI Phase II till further notice. The final reduced timeline will be made effective using the UPI Mechanism for applications by RIIs ("**UPI Phase III**"), as may be prescribed by SEBI. The Issue will be undertaken pursuant to the processes and procedures under UPI Phase II, subject to any circulars, clarification or notification issued by the SEBI from time to time. Thereafter, the final reduced timeline of T+3 days may be made effective using the UPI Mechanism for applications by Retail Individual Investors ("UPI Phase III"), as may be prescribed by SEBI. Accordingly, the Offer has been considered to be made under UPI Phase II, till any further notice issued by SEBI. Further, SEBI, vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, and circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021, has introduced certain additional measures for streamlining the process of initial public offers and redressing investor grievances. These circulars, to the extent already in force, are deemed to form part of this Prospectus*

Our Company and the Lead Manager do not accept any responsibility for the completeness and accuracy of the information stated in this section and the General Information Document and are not liable for any amendment, modification or change in the applicable law which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that their Applications are submitted in accordance with applicable laws and do not exceed the investment limits or maximum number of Equity Shares that can be held by them under applicable law or as specified in this Prospectus and the Prospectus.

This section applies to all the Applicants, please note that all the Applicants are required to make payment of the full Application Amount along with the Application Form.

Further, our Company and the Lead Manager are not liable for any adverse occurrences consequent to the implementation of the UPI Mechanism for application in this Issue.

Fixed Price Issue Procedure

The Issue is being made in compliance with the provisions of Reg. 229(1) of Chapter IX of the SEBI ICDR Regulations and through the Fixed Price Process wherein 50% of the Net Issue to Public is being offered to the Retail Individual Applicants and the balance shall be offered to Non Retail Category i.e. QIBs and Non-Institutional Applicants. However, if the aggregate demand from the Retail Individual Applicants is less than 50%, then the balance Equity Shares in that portion will be added to the non retail portion offered to the remaining investors including QIBs and NIIs and vice-versa subject compliance with Regulation 253(2) of the SEBI ICDR Regulations and subject to valid Applications being received from them at or above the Issue Price.

Subject to the valid Applications being received at or above the Issue Price, allocation to all categories in the Net Issue, shall be made on a proportionate basis, except for the Retail Portion where Allotment to each Retail Individual Applicants shall not be less than the minimum lot, subject to availability of Equity Shares in Retail Portion, and the remaining available Equity Shares, if any, shall be allotted on a proportionate basis. Under subscription, if any, in any category, would be allowed to be met with spill over from any other category or a combination of categories at the discretion of our Company in consultation with the Lead Manager and the Stock Exchange.

Investors should note that according to section 29(1) of the Companies Act, 2013, allotment of Equity Shares to all successful Applicants will only be in the dematerialised form. The Application Forms which do not have the details of the Applicant's depository account including DP ID, PAN and Beneficiary Account Number/UPI ID (for RII Applicants using the UPI Mechanism), shall be treated as incomplete and rejected. In case DP ID, Client ID and PAN mentioned in the Application Form and entered into the electronic system of the stock exchanges, do not match with the DP ID, Client ID and PAN available in the depository database, the application is liable to be rejected. Applicants will not have the option of getting allotment of the Equity Shares in physical form. The Equity Shares on allotment shall be traded only in the dematerialised segment of the Stock Exchange.

Phased implementation of Unified Payments Interface

SEBI has issued a circular bearing number SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018, circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019, circular no. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 08, 2019 and circular SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020 (collectively the "UPI Circulars") in relation to streamlining the process of public issue of *inter alia*, equity shares and convertibles. Pursuant to the UPI Circulars, the UPI Mechanism has been introduced in a phased manner as a payment mechanism (in addition to mechanism of blocking funds in the account maintained with SCSBs under ASBA) for applications by RIIs through Designated Intermediaries with the objective to reduce the time duration from public issue closure to listing from six working days to up to three working days. Considering the time required for making necessary changes to the systems and to ensure complete and smooth transition to the UPI payment mechanism, the UPI Circulars have introduced the UPI Mechanism in three phases in the following manner:

Phase I: This phase was applicable from January 1, 2019 until March 31, 2019 or floating of five main board public issues, whichever was later. Subsequently, the timeline for implementation of Phase I was extended till June 30, 2019. Under this phase, a Retail Individual Applicant had the option to submit the Application Form with any of the Designated Intermediary and use his/ her UPI ID for the purpose of blocking of funds. The time duration from public issue closure to listing continued to be six Working Days.

Phase II: This phase has become applicable from July 1, 2019 and was to initially continue for a period of three months or floating of five main board public issues, whichever is later. Subsequently, SEBI vide its circular no. SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 8, 2019 had extended the timeline for implementation of UPI Phase II till March 31, 2020. Further, SEBI vide its circular no. SEBI/HO/CFD/DIL2/CIR/P/2020 dated March 30, 2020 decided to continue Phase II of UPI with ASBA until further notice. Under this phase, submission of the Application Form by RIIs through Designated Intermediaries (other than SCSBs) to SCSBs for blocking of funds will be discontinued and will be replaced by the UPI Mechanism. However, the time duration from public issue closure to listing would continue to be six Working Days during this phase.

Phase III: The commencement period of Phase III is yet to be notified. In this phase, the time duration from

public issue closure to listing is proposed to be reduced to three Working Days.

All SCSBs offering facility of making application in public issues shall also provide facility to make application using the UPI Mechanism. The Issuers will be required to appoint one of the SCSBs as a sponsor bank to act as a conduit between the Stock Exchanges and NPCI in order to facilitate collection of requests and / or payment instructions of the Retail Individual Applicants into the UPI payment mechanism.

For further details, refer to the General Information Document available on the websites of the BSE and the Lead Manager.

Application Form

Copies of the Application Forms and the abridged prospectus will be available at the offices of the Lead Manager, the Designated Intermediaries and at our Registered Office of our Company. The Application Forms will also be available for download on the website of BSE (www.bseindia.com), the SCSBs, the Registered Brokers, the RTAs and the CDPs at least one day prior to the Issue Opening Date.

All Applicants must compulsorily use the ASBA process to participate in the Issue. Applicants (other than Retail Applicant using the UPI Mechanism) must provide bank account details and authorisation by the ASBA bank account holder to block funds in the relevant space provided in the Application Form. Application Forms that do not contain such details are liable to be rejected. Further Retail Individual Applicants may participate in the Issue through UPI by providing details about the bank account in the relevant space provided in the Application Form and the Application Forms that do not contain the UPI ID are liable to be rejected.

Applicants shall ensure that the Applications are made on Application Forms bearing the stamp of the Designated Intermediary, submitted at the Collection Centres only (except in case of electronic Application Forms) and the Application Forms not bearing such specified stamp are liable to be rejected.

The prescribed colour of the Application Forms for various categories is as follows:

Category	Colour*
Resident Indians including Non-Institutional Applicants, Retail Individual Applicants and Eligible NRIs applying on a non-repatriation basis	White
Non-Residents including FPIs and Eligible NRIs, FVCIs, etc applying on a repatriation basis	Blue

**Excluding electronic Application Forms*

For Application Forms (except the Application Form from a RII applying using UPI Mechanism), Designated Intermediaries (other than SCSBs) shall submit / deliver the Application Forms to the respective SCSB where the Applicant has an ASBA bank account and shall not submit it to any non-SCSB bank. Further, SCSBs shall upload the relevant Application details (including UPI ID in case of Application Forms under the UPI Mechanism) in the electronic bidding system of the Stock Exchange. Stock Exchange shall validate the electronic applications with the records of the CDP for DP ID/Client ID and PAN, on a real time basis and bring inconsistencies to the notice of the relevant Designated Intermediaries, for rectification and re-submission within the time specified by the Stock Exchange. Stock Exchange shall allow modification of either DP ID/Client ID or PAN ID, bank code and location code in the Application details already uploaded.

For RIIs using UPI Mechanism, the Stock Exchange shall share the Application details (including UPI ID) with the Sponsor Bank on a continuous basis through API integration to enable the Sponsor Bank to initiate UPI Mandate Request to RIIs for blocking of funds. The Sponsor Bank shall initiate request for blocking of funds through NPCI to RIIs, who shall accept the UPI Mandate Request for blocking of funds on their respective mobile applications associated with UPI ID linked bank account. The NPCI shall maintain an audit trail for every Application entered in the Stock Exchange applying platform, and the liability to compensate RIIs (through UPI Mechanism) in case of failed transactions shall be with the concerned entity (i.e. the Sponsor Bank, NPCI or the issuer bank) at whose end the lifecycle of the transaction has come to a halt. The NPCI shall share the audit trail of all disputed transactions/ investor complaints to the Sponsor Banks and the issuer bank. The Sponsor Banks and the Bankers to the Issue shall provide the audit trail to the Lead Manager for analysing the same and fixing liability.

The Sponsor Bank will undertake a reconciliation of Application responses received from the Stock Exchange and sent to NPCI and will also ensure that all the responses received from NPCI are sent to the Stock Exchange

with detailed error code and description, if any. Further, the Sponsor Bank will undertake reconciliation of all Application requests and responses throughout their lifecycle on daily basis and share reports with the Lead Manager in the format and within the timelines as specified under the UPI Circulars. Sponsor Bank and issuer banks shall download UPI settlement files and raw data files from the NPCI portal after every settlement cycle and do a three way reconciliation with Banks UPI switch data, CBS data and UPI raw data. NPCI is to coordinate with issuer banks and Sponsor Banks on a continuous basis.

Who can Apply?

In addition to the category of Applicants set forth in the General Information Document, the following persons are also eligible to invest in the Equity Shares under all applicable laws, regulations and guidelines:

- FPIs and sub-accounts registered with SEBI other than Category III foreign portfolio investor;
- Category III foreign portfolio investors, which are foreign corporate or foreign individuals only under the Non
- Institutional Investors category; Scientific and/or industrial research organisations in India, which are authorised to invest in equity shares; and
- Any other person eligible to apply in this Issue, under the laws, rules, regulations, guidelines and polices applicable to them.

Participation by associates and affiliates of the Lead Manager, Promoters, Promoter Group and persons related to Promoters / Promoter Group

The Lead Manager shall not be allowed to purchase the Equity Shares in any manner, except towards fulfilling their underwriting obligations. However, the respective associates and affiliates of the Lead Manager may purchase Equity Shares in the Issue, in the Non-Institutional Portion where the allotment is made on proportionate basis on their own account or on behalf of the clients.

The Promoters, Promoter Group, Lead Manager and any persons related to the Lead Manager (except Mutual Funds sponsored by entities related to the Lead Manager) cannot apply in the Issue.

Applications by Mutual Funds

With respect to Applications by Mutual Funds, a certified copy of their SEBI registration certificate must be lodged with the Application Form. Failing this, our Company in consultation with the Lead Manager, reserves the right to reject any Application in whole or in part, in either case, without assigning any reason thereof.

Applications made by asset management companies or custodians of Mutual Funds shall specifically state names of the concerned schemes for which such Applications are made. In case of a Mutual Fund, a separate Application may be made in respect of each scheme of a Mutual Fund registered with the SEBI and such Applications in respect of more than one scheme of a Mutual Fund will not be treated as multiple Applications, provided that such Applications clearly indicate the scheme for which the Application is submitted.

No Mutual Fund under all its schemes should own more than 10% of any company's paid-up share capital carrying voting rights. No Mutual Fund scheme shall invest more than 10% of its net asset value in equity shares or equity related instruments of any single company provided that the limit of 10% shall not be applicable for investments in case of index funds or sector or industry specific scheme.

Applications by HUFs

Applications by HUFs Hindu Undivided Families or HUFs, in the individual name of the Karta. The Applicant should specify that the Application is being made in the name of the HUF in the Application Form as follows: "Name of sole or first Applicant: XYZ Hindu Undivided Family applying through XYZ, where XYZ is the name of the Karta". Applications by HUFs may be considered at par with Applications / Applications from individuals.

Applications by Eligible NRIs

Eligible NRIs may obtain copies of Application Form from the Lead Manager and Designated Intermediaries. Eligible NRI Applicants applying on a repatriation basis by using the Non-Resident Forms should authorise their SCSB or should confirm/accept the UPI Mandate Request (in case of RIIs using the UPI Mechanism) to block

their Non-Resident External ("**NRE**") accounts or Foreign Currency Non-Resident ("**FCNR**") Accounts, and eligible NRI Applicants applying on a non-repatriation basis by using Resident Forms should authorise their SCSB or should confirm/accept the UPI Mandate Request (in case of RIIs applying using the UPI Mechanism) to block their Non- Resident Ordinary ("**NRO**") accounts for the full Application Amount, at the time of the submission of the Application Form. However, NRIs applying in the Issue through the UPI Mechanism, are advised to enquire with the relevant bank where their account is UPI linked prior to submitting their Application.

Eligible NRIs applying on non-repatriation basis are advised to use the Application Form for residents (white in colour).

Eligible NRIs applying on a repatriation basis are advised to use the Application Form meant for Non-Residents (blue in colour).

Application by Indian Public Including Eligible NRIs Applying on Non-Repatriation

Application must be made only in the names of individuals, limited companies or statutory corporations / institutions and not in the names of minors (other than minor having valid depository accounts as per demographic details provided by the depositary), foreign nationals, non-residents (except for those applying on non-repatriation), trusts (unless the trust is registered under the Societies Registration Act, 1860 or any other applicable trust laws and is authorized under its constitution to hold shares and debentures in a company), Hindu Undivided Families (HUF), partnership firms or their nominees. In case of HUFs, application shall be made by the Karta of the HUF.

Eligible NRIs applying on a non-repatriation basis may make payments by inward remittance in foreign exchange through normal banking channels or by debits to NRE / FCNR accounts as well as NRO accounts.

An applicant in the Net Public Category cannot make an application for that number of Equity Shares exceeding the number of Equity Shares offered to the public.

Applications by FPIs

In terms of the SEBI FPI Regulations, any qualified foreign investor or FII who holds a valid certificate of registration from SEBI shall be deemed to be an FPI until the expiry of the block of three years for which fees have been paid as per the SEBI FII Regulations. An FII or a sub-account may participate in this Issue, in accordance with Schedule 2 of the FEMA Regulations, until the expiry of its registration with SEBI as an FII or a sub-account. An FII shall not be eligible to invest as an FII after registering as an FPI under the SEBI FPI Regulations.

In case of Applications made by FPIs, a certified copy of the certificate of registration issued by the designated depository participant under the FPI Regulations is required to be attached to the Application Form, failing which our Company reserves the right to reject any Application without assigning any reason. An FII or subaccount may, subject to payment of conversion fees under the SEBI FPI Regulations, participate in the Issue, until the expiry of its registration as a FII or sub-account, or until it obtains a certificate of registration as FPI, whichever is earlier. Further, in case of Applications made by SEBI-registered FIIs or sub-accounts, which are not registered as FPIs, a certified copy of the certificate of registration as an FII issued by SEBI is required to be attached to the Application Form, failing which our Company reserves the right to reject any Application without assigning any reason.

In terms of the SEBI FPI Regulations, the issue of equity shares to a single FPI or an investor group (which means the same set of ultimate beneficial owner(s) investing through multiple entities) must be below 10% of the post-Issue equity share capital of a company and the total holdings of all FPIs put together shall not exceed 24% of the paid-up equity share capital of a company. The aggregate limit of 24.00% may be increased up to the sectorial cap by way of a resolution passed by the Board of Directors followed by a special resolution passed by the Shareholders of our Company and subject to prior intimation to RBI. In terms of the FEMA Regulations, for calculating the aggregate holding of FPIs in a company, holding of all registered FPIs as well as holding of FIIs (being deemed FPIs) shall be included. The existing individual and aggregate investment limits an FII or sub account in our Company is 10.00% and 24.00% of the total paid-up Equity Share capital of our Company, respectively.

FPIs are permitted to participate in the Issue subject to compliance with conditions and restrictions which may be

specified by the Government from time to time.

Subject to compliance with all applicable Indian laws, rules, regulations, guidelines and approvals in terms of the SEBI FPI Regulations, only Category I FPIs,, may issue, subscribe to or otherwise deal in offshore derivative instruments (as defined under the SEBI FPI Regulations as any instrument, by whatever name called, which is issued overseas by a FPI against securities held by it in India, as its underlying) directly or indirectly, only in the event (i) such offshore derivative instruments are issued only by persons registered as Category I FPIs; (ii) such offshore derivative instruments are issued only to persons eligible for registration as Category I FPIs; (iii) such offshore derivative instruments are issued after compliance with 'know your client' norms; and (iv) such other conditions as may be specified by SEBI from time to time.

An FPI is required to ensure that the transfer of an offshore derivative instruments issued by or on behalf of it, is subject to (a) the transfer being made to persons which fulfil the criteria provided under the SEBI FPI Regulations (as mentioned above from points (a) to (d)); and (b) prior consent of the FPI is obtained for such transfer, except in cases, where the persons to whom the offshore derivative instruments are to be transferred, are pre-approved by the FPI.

The Applications belonging to any of the above mentioned seven structures and having same PAN may be collated and identified as a single Application in the application process. The Equity Shares allotted in the Application may be proportionately distributed to the applicant FPIs (with same PAN). In order to ensure valid Applications, FPIs making multiple Applications using the same PAN, and with different beneficiary account numbers, Client IDs and DP IDs, are required to provide a confirmation along with each of their Application Forms that the relevant FPIs making multiple Applications utilize any of the above-mentioned structures and indicate the name of their respective investment managers in such confirmation. In the absence of such confirmation from the relevant FPIs, such multiple Applications shall be rejected.

The FPIs who wish to participate in the Issue are advised to use the Application Form for non-residents (blue in colour).

Applications by SEBI registered VCFs, AIFs and FVCIs

The SEBI FVCI Regulations, the SEBI VCF Regulations and the SEBI AIF Regulations, *inter-alia*, prescribe the respective investment restrictions on the FVCIs, VCFs and AIFs registered with SEBI. Accordingly, the holding by any individual VCF or FVCI registered with SEBI, in any company should not exceed 25% of the corpus of the VCF. Further, VCFs can invest only up to 33.33% of the investible funds in various prescribed instruments, including in public offerings.

Category I and II AIFs cannot invest more than 25% of the corpus in one investee company. A Category III AIF cannot invest more than 10% of the corpus in one investee company. A VCF registered as a Category I AIF, as defined in the SEBI AIF Regulations, cannot invest more than one-third of its investible funds by way of subscription to an initial public offering of a venture capital undertaking. Additionally, the VCFs which have not re-registered as an AIF under the SEBI AIF Regulations shall continue to be regulated by the SEBI VCF Regulations until the existing fund or scheme managed by the fund is wound up, and such funds shall not launch any new scheme after notification of the SEBI AIF Regulations.

There is no reservation for Eligible NRI Applicants, AIFs, FPIs and FVCIs. All Applicants will be treated on the same basis with other categories for the purpose of allocation.

All non-resident investors should note that refunds, dividends and other distributions, if any, will be payable in Indian Rupees only and net of bank charges and commission.

Neither our Company, nor the Lead Manager will be responsible for loss, if any, incurred by the Applicant on account of conversion of foreign currency.

Applications by Limited Liability Partnerships

In case of Applications made by limited liability partnerships registered under the Limited Liability Partnership Act, 2008, a certified copy of certificate of registration issued under the Limited Liability Partnership Act, 2008, must be attached to the Application Form. Failing this, our Company in consultation with the Lead Manager, reserve the right to reject any application without assigning any reason thereof.

Applications by banking companies

In case of Applications made by banking companies registered with RBI, certified copies of: (i) the certificate of registration issued by RBI, and (ii) the approval of such banking company's investment committee are required to be attached to the Application Form, failing which our Company, in consultation with the Lead Manager, reserve the right to reject any Application without assigning any reason thereof.

The investment limit for banking companies in non-financial services companies as per the Banking Regulation Act, 1949, as amended ("Banking Regulation Act"), and the Reserve Bank of India ("Financial Services provided by Banks") Directions, 2016, is 10% of the paid-up share capital of the investee company not being its subsidiary engaged in non-financial services or 10% of the banks own paid-up share capital and reserves, whichever is lower. However, a banking company would be permitted to invest in excess of 10% but not exceeding 30% of the paid up share capital of such investee company if (i) the investee company is engaged in non-financial activities permitted for banks in terms of Section 6(1) of the Banking Regulation Act, or (ii) the additional acquisition is through restructuring of debt / corporate debt restructuring / strategic debt restructuring, or to protect the banks 'interest on loans / investments made to a company. The bank is required to submit a time bound action plan for disposal of such shares within a specified period to RBI. A banking company would require a prior approval of RBI to make (i) investment in a subsidiary and a financial services company that is not a subsidiary (with certain exception prescribed), and (ii) investment in a non-financial services company in excess of 10% of such investee company's paid up share capital as stated in 5(a)(v)(c)(i) of the Reserve Bank of India (Financial Services provided by Banks) Directions, 2016. Further, the aggregate investment by a banking company in subsidiaries and other entities engaged in financial and non-financial services company cannot exceed 20% of the investee company's paid-up share capital and reserves.

Applications by SCSBs

SCSBs participating in the Issue are required to comply with the terms of the the SEBI circulars nos. CIR/CFD/DIL/12/2012 and CIR/CFD/DIL/1/2013 dated September 13, 2012 and January 2, 2013 respectively. Such SCSBs are required to ensure that for making applications on their own account using ASBA, they should have a separate account in their own name with any other SEBI registered SCSBs. Further, such account shall be used solely for the purpose of making application in public issues and clear demarcated funds should be available in such account for such applications.

Applications by systemically important non-banking financial companies

In case of Applications made by NBFC-SI registered with RBI, (i) a certified copy of the certificate of registration issued by the RBI, (ii) a certified copy of its last audited financial statements on a standalone basis, and (iii) a net worth certificate from its statutory auditor(s), must be attached to the Application Form, along with other approval as may be required by the Systemically Important NBFCs. Failing this, our Company in consultation with the Lead Manager, reserves the right to reject any Application, without assigning any reason thereof. NBFC-SIs participating in the Issue shall comply with all applicable regulations, guidelines and circulars issued by RBI from time to time.

Applications by insurance companies

In case of Applications made by insurance companies registered with the IRDAI, a certified copy of certificate of registration issued by IRDAI must be attached to the Application Form. Failing this, our Company in consultation with the Lead Manager, reserves the right to reject any Application without assigning any reason thereof.

The exposure norms for insurers are prescribed under the Insurance Regulatory and Development Authority (Investment) Regulations, 2016, as amended ("**IRDAI Investment Regulations**") are set forth below:

a) Equity shares of a company: the lower of 10% [(1)] of the investee company's outstanding equity shares (face value) or 10% of the respective fund in case of a life insurer or 10% of investment assets in case of a general insurer or a reinsurer;
b) The entire group of the investee company: not more than 15% of the respective fund in case of a life insurer or 15% of investment assets in case of a general insurer or a reinsurer or 15% of the investment assets in all companies belonging to the group, whichever is lower; and
c) The industry sector in which the investee company operates: not more than 15% of the respective fund of a

life insurer or a reinsurer or health insurer or general insurance or 15% of the investment assets, whichever is lower.

d) The maximum exposure limit, in the case of an investment in equity shares, cannot exceed the lower of an amount of 10% of the investment assets of a life insurer or general insurer and the amount calculated under points (a), (b) or (c) above, as the case may be.

(1) The above limit of 10% shall stand substituted as 15% of outstanding equity shares (face value) for insurance companies with investment assets of ₹2,500,000 million or more and 12% of outstanding equity shares (face value) for insurers with investment assets of ₹ 500,000 million or more but less than ₹2,500,000 million.

Insurer companies participating in this Issue shall comply with all applicable regulations, guidelines and circulars issued by the IRDA from time to time to time including the Insurance Regulatory and Development Authority (Investment) Regulations, 2016 ("IRDA Investment Regulations").

Applications under Power of Attorney

In case of Applications made pursuant to a power of attorney by limited companies, corporate bodies, registered societies, eligible FPIs, AIFs, Mutual Funds, insurance companies, insurance funds set up by the army, navy or air force of the Union of India, insurance funds set up by the Department of Posts, India or the National Investment Fund and provident funds with minimum corpus of ₹ 250 million and pension funds with a minimum corpus of ₹ 250 million, in each case, subject to applicable law and in accordance with their respective constitutional documents, a certified copy of the power of attorney or the relevant resolution or authority, as the case may be, along with a certified copy of the memorandum of association and articles of association and/or bye laws as applicable must be lodged along with the Application Form. Failing this, our Company in consultation with the Lead Manager, reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason thereof.

Our Company in consultation with the Lead Manager, in their absolute discretion, reserve the right to relax the above condition of simultaneous lodging of the power of attorney along with the Application Form, subject to such terms and conditions that our Company in consultation with the Lead Manager, may deem fit, without assigning any reasons thereof.

The above information is given for the benefit of the Applicants. The Company and the Lead Manager are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares applied for do not exceed the applicable limits under laws or regulations.

Applications by provident funds/pension funds

In case of Applications made by provident funds/pension funds, subject to applicable laws, with minimum corpus of ₹250 million, a certified copy of certificate from a chartered accountant certifying the corpus of the provident fund/pension fund must be attached to the Application Form. Failing this, our Company in consultation with the Lead Manager, reserve the right to reject any Application, without assigning any reason therefor.

The Equity Shares offered in the Issue have not been and will not be registered, listed or otherwise qualified in any jurisdiction except India and may not be offered or sold to persons outside of India except in compliance with the applicable laws of each such jurisdiction. In particular, 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 the laws of any state of the United States and may not be offered or sold in the United States (as defined in Regulation S under the U.S. Securities Act ("Regulation S")) 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. The Equity Shares are being offered and sold only outside the United States pursuant to Regulation S.

The above information is given for the benefit of the Applicants. Our Company are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that Application from them does not exceed the applicable investment limits or maximum number of the Equity

Shares that can be held by them under applicable laws or regulation or as specified in this Prospectus and Prospectus. The Equity Shares 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 Applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

In accordance with existing regulations issued by the RBI, OCBs cannot participate in the Issue.

Information for Applicants

The Issue Period shall be for a minimum of three Working Days and shall not exceed ten Working Days. The Issue Period may be extended, if required, by an additional three Working Days, subject to the total Issue Period not exceeding ten Working Days.

The relevant Designated Intermediary will enter each Application option into the electronic Bidding system as a separate Application and generate an acknowledgement slip ("**Acknowledgement Slip**"), for each price and demand option and give the same to the Applicant. Therefore, an Applicant can receive up to three Acknowledgement Slips for each Application Form. It is the Applicant's responsibility to obtain the Acknowledgment Slip from the relevant Designated Intermediary. The registration of the Application by the Designated Intermediary does not guarantee that the Equity Shares shall be allocated/Allotted. Such Acknowledgement Slip will be non-negotiable and by itself will not create any obligation of any kind. When an Applicant revises his or her Application, he/she shall surrender the earlier Acknowledgement Slip and may request for a revised Acknowledgment Slip from the relevant Designated Intermediary as proof of his or her having revised the previous Application.

In relation to electronic registration of Applications, the permission given by the Stock Exchange to use their network and software of the electronic bidding system should not in any way be deemed or construed to mean that the compliance with various statutory and other requirements by our Company and/or the Lead Manager are cleared or approved by the Stock Exchange; nor does it in any manner warrant, certify or endorse the correctness or completeness of compliance with the statutory and other requirements, nor does it take any responsibility for the financial or other soundness of our Company, the management or any scheme or project of our Company; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this Draft Prospectus or the Prospectus; nor does it warrant that the Equity Shares will be listed or will continue to be listed on the Stock Exchange.

In the event of an upward revision in the Price, Retail Individual Investors could either (i) revise their Application or (ii) shall make additional payment based on the revised Price (such that the total amount i.e. original Application plus additional payment does not exceed ₹ 200,000). The revised Applications must be submitted to the same Designated Intermediary to whom the original Application was submitted. If the total amount (i.e. the original Application Amount plus additional payment) exceeds ₹ 200,000 with respect to Retail Individual Investors, the Application will be considered for allocation under the Non-Institutional Portion. If, however, the Retail Individual Applicant does not either revise the Application or make additional payment the number of Equity Shares applied for shall be adjusted downwards for the purpose of allocation, such that no additional payment would be required from the Retail Individual Applicant and the Retail Individual Applicant is deemed to have approved such revised Application.

In the event of a downward revision in the Price, Retail Individual Applicants may revise their Application; otherwise, the excess amount paid at the time of Application would be unblocked after Allotment is finalised.

Any revision of the Application shall be accompanied by instructions to block the incremental amount, if any, to be paid on account of the upward revision of the Application.

The Applicants should note that in case the PAN, the DP ID and Client ID mentioned in the Application Form and entered into the electronic system of the Stock Exchanges does not match with the PAN, DP ID and Client ID available in the database of Depositories, the Application Form is liable to be rejected.

Pre-Issue Advertisement

Subject to Section 30 of the Companies Act, 2013, our Company will, after filing the Prospectus with the RoC, publish a pre-Issue advertisement, in the form prescribed by the SEBI ICDR Regulations, in all editions of a widely circulated English national daily newspaper), all editions of a widely circulated Hindi national daily

newspaper and Mumbai editions of a widely circulated regional newspaper, Marathi being the regional language of Maharashtra where our Registered Office is located). Our Company shall, in the pre-Issue advertisement state the Issue Opening Date, the Issue Closing Date. This advertisement, subject to the provisions of Section 30 of the Companies Act, 2013, shall be in the format prescribed Part A of Schedule XIII of the SEBI ICDR Regulations.

Allotment Advertisement

Our Company, the Lead Manager and the Registrar shall publish an advertisement in relation to Allotment before commencement of trading, disclosing the date of commencement of trading of the Equity SharesSubject to Section 30 of the Companies Act, 2013, our Company will, after filing the Prospectus with the RoC, publish a pre-Issue advertisement, in the form prescribed by the SEBI ICDR Regulations, in all editions of a widely circulated English national daily newspaper), all editions of a widely circulated Hindi national daily newspaper and Mumbai editions of a widely circulated regional newspaper, Marathi being the regional language of Maharashtra where our Registered Office is located).Our Company, the Lead Manager and the Registrar shall publish an advertisement in relation to Allotment before commencement of trading, disclosing the date of commencement of trading of the Equity Shares in all editions of a widely circulated English national daily newspaper), all editions of a widely circulated Hindi national daily newspaper and Mumbai editions of a widely circulated regional newspaper, Marathi being the regional language of Maharashtra where our Registered Office is located).

Signing of Underwriting Agreement and filing of Prospectus with the RoC

Our Company, the Lead Manager and the Underwriter have entered into an Underwriting Agreement dated April 14, 2021 and Addendum dated August 23, 2021. For terms of the Underwriting Agreement, please see chapter titled "*General Information*" beginning on page 36 of this Prospectus. We will file a copy of the Prospectus with the RoC in terms of Section 26 and all other provision applicable as per Companies Act.

FILING OF THE PROSPECTUS WITH THE ROC

The Company will file a copy of the Prospectus with the RoC in terms of Section 26 of Companies Act, 2013.

a) **Designated Date and Allotment of Equity Shares Designated Date:** On the Designated date, the SCSBs shall transfers the funds represented by allocations of the Equity Shares into Public Issue Account with the Bankers to the Issue.

b) **Issuance of Allotment Advice:** Upon approval of the Basis of Allotment by the designated stock exchange, the Registrar shall upload on its website. On the basis of approved basis of allotment, the Issuer shall pass necessary corporate action to facilitate the allotment and credit of equity shares. Applicants are advised to instruct their Depository Participants to accept the Equity Shares that may be allotted to them pursuant to the Issue.

c) Pursuant to confirmation of such corporate actions, the Registrar will dispatch Allotment Advice to the Applicants who have been allotted Equity Shares in the Issue. The dispatch of allotment advice shall be deemed a valid, binding and irrevocable contract.

d) Issuer will make the allotment of the Equity Shares and initiate corporate action for credit of Equity Shares to the successful applicants Depository Account within 4 working days of the Issue Closing date. The Issuer also ensures the credit of shares to the successful Applicants Depository Account is completed within one working Day from the date of allotment, after the funds are transferred from ASBA Public Issue Account to Public Issue account of the issuer.

e) The Company will issue and dispatch letters of allotment/ or letters of regret along with refund order or credit the allotted securities to the respective beneficiary accounts, if any within a period of 6 working days of the Issue Closing Date. The Company will intimate the details of allotment of securities to Depository immediately on allotment of securities under Section 56 of the Companies Act, 2013 or other applicable provisions, if any.

Availability of the Prospectus and the Application Forms:

Copies of the Application Form and the abridged prospectus will be available at the offices of the Lead Manager, the Designated Intermediaries, and Registered Office of our Company. An electronic copy of the Application

Form will also be available for download on the websites of the BSE (www.bseindia.com), the SCSBs, the Registered Brokers, the RTAs and the CDPs at least one day prior to the Issue Opening Date.

GENERAL INSTRUCTIONS

Please note that QIBs and Non-Institutional Investors are not permitted to withdraw their Application(s) or lower the size of their r(s) (in terms of quantity of Equity Shares or the Application Amount) at any stage. Retail Individual Applicants can revise their Application(s) during the Issue Period and withdraw their Application(s) until Issue Closing Date.

***Do's*:**

1. Check if you are eligible to apply as per the terms of this Prospectus and under applicable law, rules, regulations, guidelines and approvals

2. Ensure that you have Application within the Price Band

3. Read all the instructions carefully and complete the Application Form

4. Ensure that the details about the PAN, DP ID and Client ID and Bank Account Number (UPI ID, as applicable) are correct and the Applicants depository account is active, as Allotment of the Equity Shares will be in the dematerialised form only

5. Ensure that your Application Form bearing the stamp of the relevant Designated Intermediary is submitted to the Designated Intermediary within the prescribed time (except in case of electronic Applications) within the prescribed time. Retail Individual Applicants using UPI Mechanism, may submit their Application Forms with Registered Brokers, RTA or Depository Participants;

6. In case of joint Applications, ensure that first Applicant is the ASBA Account holder (or the UPI-linked bank account holder, as the case may be) and the signature of the first Applicant is included in the Application Form

7. If the first applicant is not the bank account holder, ensure that the Application Form is signed by the account holder. Ensure that you have mentioned the correct bank account number in the Application Form (for all Applicants other than Retail Individual Applicants, applying using the UPI Mechanism)

8. Ensure that you have mentioned the correct ASBA Account number (for all Applicants other than RIIs using the UPI Mechanism) in the Application Form

9. Retail Individual Applicants using the UPI Mechanism should ensure that the correct UPI ID (with maximum length of 45 characters including the handle) is mentioned in the Application Form

10. RIIs using UPI Mechanism through the SCSBs and mobile applications shall ensure that the name of the bank appears in the list of SCSBs which are live on UPI, as displayed on the SEBI website. RIIs shall ensure that the name of the app and the UPI handle which is used for making the application appears in Annexure 'A' to the SEBI circular no. SEBI/HO/CFD/DIL2/COR/P/2019/85 dated July 26, 2019

11. Retail Individual Applicants applying using the UPI Mechanism should ensure that they use only their own bank account linked UPI ID to make an application in the issue

12. Instruct your respective banks to release the funds blocked in accordance with the ASBA process

13. Retail Individual Applicants submitting an Application Form using the UPI Mechanism, should ensure that: (a) the bank where the bank account linked to their UPI ID is maintained; and (b) the Mobile App and UPI handle being used for making the Application is listed on the website of SEBI at www.sebi.gov.in.

14. Retail Individual Applicants using the UPI Mechanism shall ensure that the bank, with which it has its bank account, where the funds equivalent to the application amount are available for blocking is UPI 2.0 certified by NPCI

15. All Applicants should submit their Applications through the ASBA process only

16. Ensure that the signature of the First Applicant in case of joint Applications, is included in the Application Forms

17. Ensure that the name(s) given in the Application Form is/are exactly the same as the name(s) in which the beneficiary account is held with the Depository Participant. In case of joint Applications, the Application Form should contain only the name of the First Applicant whose name should also appear as the first holder of the beneficiary account held in joint names

18. Ensure that you request for and receive a stamped acknowledgement of the Application Form for all your Application options from the concerned Designated Intermediary

19. Applicants, other than Retail Individual Applicants using the UPI Mechanism, shall ensure that they have funds equal to the Application Amount in the ASBA Account maintained with the SCSB before submitting the Application Form to the relevant Designated Intermediaries

20. Ensure that you submit revised Applications to the same Designated Intermediary, through whom the original Application was placed and obtain a revised acknowledgment

21. Ensure that you use only your own bank account linked UPI ID (only for Retail Individual Applicants using the UPI Mechanism) to make an application in the Issue.

22. Except for Applications (i) on behalf of the Central or State Governments and the officials appointed by the courts, who, in terms of a SEBI circular dated June 30, 2008, may be exempt from specifying their PAN for transacting in the securities market and (ii) Applications by persons resident in the state of Sikkim, who, in terms of a SEBI circular dated July 20, 2006, may be exempted from specifying their PAN for transacting in the securities market. The exemption for the Central or the State Government and officials appointed by the courts and for investors residing in the State of Sikkim is subject to (a) the Demographic Details received from the respective depositories confirming the exemption granted to the beneficiary owner by a suitable description in the PAN field and the beneficiary account remaining in "active status"; and (b) in the case of residents of Sikkim, the address as per the Demographic Details evidencing the same. All other applications in which PAN is not mentioned will be rejected

23. Ensure that the Demographic Details are updated, true and correct in all respects

24. Ensure that thumb impressions and signatures other than in the languages specified in the Eighth Schedule to the Constitution of India are attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal

25. Ensure that the correct investor category and the investor status is indicated in the Application Form

26. Ensure that in case of Applications under power of attorney or by limited companies, corporates, trust etc., relevant documents, including a copy of the power of attorney, are submitted

27. Ensure that Applications submitted by any person outside India should be in compliance with applicable foreign and Indian laws

28. Ensure that the depository account is active, the correct DP ID, Client ID and the PAN are mentioned in their Application Form and that the name of the Applicant, the DP ID, Client ID and the PAN entered into the online IPO system of the Stock Exchange by the relevant Designated Intermediary, as applicable, matches with the name, DP ID, Client ID and PAN available in the Depository database

29. Ensure that where the Application Form is submitted in joint names, the beneficiary account is also held in the same joint names and such names are in the same sequence in which they appear in the Application Form. Applicants should note that in case the DP ID, Client ID and the PAN mentioned in their Application Form and entered into the online IPO system of the Stock Exchanges by the relevant Designated Intermediary, as the case may be, do not match with the DP ID, Client ID and PAN available in the Depository database, then such Applications are liable to be rejected.

30. All Applicants shall (other than Retail Individual Investors using UPI Mechanism), ensure that while applying through a Designated Intermediary, the ASBA Form is submitted to a Designated Intermediary and in case of applying through a Designated Intermediary (other than for RIIs) the SCSB where the ASBA Account, as specified in the Application Form, is maintained has named at least one branch at that location for the Designated Intermediary to deposit Application Forms (a list of such branches is available on the website of SEBI at www.sebi.gov.in) or such other websites as updated from time to time;

31. Ensure that you have correctly signed the authorisation/undertaking box in the Application Form or have otherwise provided an authorisation to the SCSB or Sponsor Bank, as applicable, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Amount mentioned in the Application Form at the time of submission of the Application.

32. For Retail Individual Applicants using the UPI Mechanism, ensure that you approve the Mandate Request generated by the Sponsor Bank to authorise blocking of funds equivalent to application amount and subsequent debit of funds in case of Allotment, in a timely manner

33. Retail Individual Applicants using the UPI Mechanism shall ensure that details of the Application are reviewed and verified by opening the attachment in the UPI Mandate Request and then proceed to authorise the UPI Mandate Request using his/her UPI PIN. Upon the authorization of the mandate using his/her UPI PIN, a Retail Individual Applicants may be deemed to have verified the attachment containing the application details of the Retail Individual Applicants in the UPI Mandate Request and have agreed to block the entire Application Amount and authorized the Sponsor Bank to block the Application Amount mentioned in the Application Form

34. Retail Individual Applicants shall ensure that you have accepted the UPI Mandate Request received from the Sponsor Bank prior to 12:00 p.m. of the Working Day immediately after the Issue Closing Date

35. Ensure that the Application Forms are delivered by the Applicants within the time prescribed as per the Application Form and the Prospectus

36. Ensure that you receive an acknowledgement from the concerned Designated Intermediary, for the submission of your Application Form; and

37. Retail Individual Applicants using the UPI Mechanism should mention valid UPI ID of only the Applicant (in case of single account) and of the first Applicant (in case of joint account) in the Application Form

38. Retail Individual Investors who wish to revise their Applications using the UPI Mechanism, should submit the revised Application with the Designated Intermediaries, pursuant to which Retail Individual Investors should ensure acceptance of the UPI Mandate Request received from the Sponsor Bank to authorise blocking of funds equivalent to the revised Application Amount in the Retail Individual Investors ASBA Account

39. Retail Individual Investors using the UPI Mechanism, who have revised their Applications subsequent to making the initial Application, should also approve the revised Mandate Request generated by the Sponsor Bank to authorise blocking of funds equivalent to the revised Application Amount and subsequent debit of funds in case of Allotment in a timely manner

The Application Form is liable to be rejected if the above instructions, as applicable, are not complied with. Application made using incorrect UPI handle or using a bank account of an SCSB or SCSBs which is not mentioned in the Annexure 'A' to the SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019 is liable to be rejected.

Don'ts:

1. Do not apply for lower than the minimum Application size

2. Do not apply at a Price different from the Price mentioned herein or in the Application Form

3. Do not on another Application Form after you have submitted an Application to a Designated Intermediary

4. Do not pay the Application Amount in cash, by money order, cheques or demand drafts or by postal order or by stock invest or any mode other than blocked amounts in the bank account maintained with SCSB

5. Do not send Application cum Application Forms by post; instead submit the same to the Designated Intermediary only

6. Do not submit the Application Forms to any non-SCSB bank or our Company or at a location other than the Application Centres.

7. Do not apply on a physical Application Form that does not have the stamp of the relevant Designated Intermediary

8. Do not fill up the Application Form such that the Equity Shares applied for exceeds the Issue size and/or investment limit or maximum number of the Equity Shares that can be held under the applicable laws or regulations or maximum amount permissible under the applicable regulations or under the terms of this Prospectus

9. If you are a Non-Institutional Applicant or a Retail Individual Applicant, do not submit your Application after 3.00 pm on the Issue Closing Date

10. Do not instruct your respective banks to release the funds blocked in the ASBA Account under the ASBA process

11. Do not apply for an Application Amount exceeding ₹ 200,000 for Applications by Retail Individual Applicants

12. Do not submit the General Index Register (GIR) number instead of the PAN

13. Do not submit incorrect UPI ID details if you are a RII applying through the UPI Mechanism;

14. Do not submit incorrect details of the DP ID, Client ID and PAN or provide details for a beneficiary account which is suspended or for which details cannot be verified by the Registrar to the Issue

15. Do not submit the Application without ensuring that funds equivalent to the entire Application Amount are available for blocking in the relevant ASBA Account

16. Do not submit more than one Application Form for each UPI ID in case of Retail Individual Investors using the UPI Mechanism

17. Do not submit more than one Application Forms per ASBA Account

18. Do not submit the Application Forms to any Designated Intermediary that is not authorised to collect the relevant Application Forms or to our Company

19. Do not withdraw your Application or lower the size of your Application (in terms of quantity of the Equity Shares or the Application Amount) at any stage, if a Non-Institutional Applicant. Retail Individual Applicants can revise or withdraw their Applications on or before the Issue Closing Date

20. Do not submit Applications on plain paper or on incomplete or illegible Application Forms or on Application Forms in a colour prescribed for another category of Applicant

21. Do not apply for Equity Shares in excess of what is specified for each category

22. Do not submit an Application in case you are not eligible to acquire Equity Shares under applicable law or your relevant constitutional documents or otherwise

23. Do not link the UPI ID with a bank account maintained with a bank that is not UPI 2.0 certified by the NPCI in case of Applications submitted by Retail Individual Investors Applicants using the UPI Mechanism

24. Do not submit an Application Form using a third party bank account or using third party linked bank account UPI ID (in case of in case of Applications submitted by Retail Individual Investors using the UPI Mechanism); and

25. Do not Apply if you are an OCB.

The Application Form is liable to be rejected if any of the above instructions or any other condition mentioned in this Prospectus, as applicable, is not complied with.

Grounds for Technical Rejections

In addition to the grounds for rejection of Applications on technical grounds as provided in the General Information Document, Applicants are requested to note that Applications may be rejected on the following additional technical grounds:

1. Applications submitted without instruction to the SCSB to block the entire Application Amount

2. Applications which do not contain details of the Application Amount and the bank account or UPI ID details in the Application Form

3. Applications submitted on a plain paper

4. Applications submitted by Retail Individual Applicants using the UPI Mechanism through an SCSB and/or using a Mobile App or UPI handle, not listed on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40

5. Applications under the UPI Mechanism submitted by Retail Individual Applicants using third party bank accounts or using a third party linked bank account UPI ID, subject to availability of information from the Sponsor Bank

6. Applications by HUFs not mentioned correctly as provided in *"– Applications by HUFs"* beginning on page 212.

7. Application Form submitted to a Designated Intermediary does not bear the stamp of the Designated Intermediary

8. Applications submitted without the signature of the First Applicant or sole Applicant

9. The Application Form not being signed by the account holders, if the account holder is different from the Applicant

10. Applications by persons for whom PAN details have not been verified and whose beneficiary accounts are "suspended for credit" in terms of SEBI circular (reference number: CIR/MRD/DP/ 22 /2010) dated July 29, 2010

11. GIR number furnished instead of PAN

12. Applications by Retail Individual Applicants with ApplicationAmount for a value of more than ₹ 200,000

13. Applications by persons who are not eligible to acquire Equity Shares in terms of all applicable laws, rules, regulations, guidelines and approvals

14. Applications accompanied by cheque(s), demand draft(s), stock invest, money order, postal order or cash; and

15. Applications by OCBs.

Issuance of a Confirmation of Allocation Note ("CAN") and Allotment in the Issue

1. Upon approval of the basis of allotment by the Designated Stock Exchange, the Lead Manager or Registrar to the Issue shall send to the SCSBs a list of their Applicants who have been allocated Equity Shares in the Issue.

2. The Registrar will then dispatch a CAN to their Applicants who have been allocated Equity Shares in the Issue. The dispatch of a CAN shall be deemed a valid, binding and irrevocable contract for the Applicant.

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

In addition to the instructions for completing the Application Form provided in the sub-section "General Information Document for Investing in Public Offers – Applying in the Issue – Instructions for filing the Application Form / Application Form" Applicants are requested to note the additional instructions provided below.

1. Thumb impressions and signatures other than in the languages specified in the Eighth Schedule in the Constitution of India must be attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal. Applications must be in single name or in joint names (not more than three, and in the same order as their Depository Participant details).

2. Applications must be made in a single name or in joint names (not more than three, and in the same order as their details appear with the Depository Participant), and completed in full, in BLOCK LETTERS in ENGLISH and in accordance with the instructions contained in the Prospectus and in the Application Form.

3. Applications on a repatriation basis shall be in the names of FIIs or FPIs but not in the names of minors, OCBs, firms or partnerships and foreign nationals.

Payment instructions

The entire Issue Price of ₹ 69 per Equity Share is payable on Application. In case of allotment of lesser number of Equity Shares than the number applied, then the Registrar shall instruct the SCSBs to unblock the excess amount paid on Application to the Applicants.

BASIS OF ALLOTMENT

Allotment will be made in consultation with BSE (The Designated Stock Exchange). In the event of oversubscription, the allotment will be made on a proportionate basis in marketable lots as set forth here:

1. The total number of Shares to be allocated to each category as a whole shall be arrived at on a proportionate basis i.e. the total number of Shares applied for in that category multiplied by the inverse of the over subscription ratio (number of applicants in the category x number of Shares applied for).

2. The number of Shares to be allocated to the successful applicants will be arrived at on a proportionate basis in marketable lots (i.e. Total number of Shares applied for into the inverse of the over subscription ratio).

3. For applications where the proportionate allotment works out to less than 2000 Equity Shares the allotment will be made as follows:

   a) Each successful applicant shall be allotted 2000 Equity Shares; and

   b) The successful applicants out of the total applicants for that category shall be determined by the drawls of lots in such a manner that the total number of Shares allotted in that category is equal to the number of Shares worked out as per (2) above.

4. If the proportionate allotment to an applicant works out to a number that is not a multiple of 2000 Equity Shares, the applicant would be allotted Shares by rounding off to the lower nearest multiple of 2000 Equity Shares subject to a minimum allotment of 2000 Equity Shares.

5. If the Shares allocated on a proportionate basis to any category is more than the Shares allotted to the applicants in that category, the balance available Shares for allocation shall be first adjusted against any category, where the allotted Shares are not sufficient for proportionate allotment to the successful applicants in that category, the balance Shares, if any, remaining after such adjustment will be added to the category comprising of applicants applying for the minimum number of Shares.

6. Since present Issue is a fixed price issue, the allocation in the net Issue to the public category in terms of Regulation 253 of the SEBI ICDR Regulations shall be made as follows:

   a) The 50% net Issue of shares to the Public (i.e. 2,04,000 Equity Shares) shall be made available for allotment to Retail Individual Investors; and

   b) The balance net Issue of shares to the public (i.e. 2,04,000 Equity Shares) shall be made available for allotment to other than Retail Individual Investors.

   c) The unsubscribed portion in either of the categories specified in (a) or (b) above may be allocated to the applicants in the other category.

   Explanation: If the Retail Individual Investor category is entitled to more than allocated portion on proportionate basis, the Retail Individual Investor shall be allocated that higher percentage.

   Please note that the Allotment to each Retail Individual Investor shall not be less than the minimum application lot, subject to availability of Equity Shares in the Retail portion. The remaining available Equity Shares, if any in Retail portion shall be allotted on a proportionate basis to Retail individual Investor in the manner in this chapter titled *"Issue Procedure – Basis of Allotment"* beginning on page 209 of this Prospectus.

   "Retail Individual Investor" means an investor who applies for shares of value of not more than ₹ 2,00,000. Investors may note that in case of over subscription allotment shall be on proportionate basis and will be finalized in consultation with the BSE Limited.

   In the event of under subscription in the Issue, the obligations of the Underwriter shall get triggered in terms of the Underwriting Agreement. The Minimum subscription of 100% of the Issue size as specified shall be achieved before our company proceeds to get the basis of allotment approved by the Designated Stock Exchange.

   The Executive Director/ Managing Director/ Authorised Signatory of the BSE Limited – the Designated Stock Exchange in addition to Lead Manager and Registrar to the Public Issue shall be responsible to ensure that the basis of allotment is finalized in a fair and proper manner in accordance with the SEBI ICDR Regulations.

Names of entities responsible for finalising the basis of allotment in a fair and proper manner

The authorised employees of the Designated Stock Exchange, along with the Lead Manager and the Registrar, shall ensure that the basis of allotment is finalised in a fair and proper manner in accordance with the procedure specified in SEBI ICDR Regulations.

DESIGNATED DATE AND ALLOTMENT

a) Our Company will ensure that the Allotment and credit to the successful Applicants' depositary account will be completed within six Working Days, or such period as may be prescribed by SEBI, of the Issue Closing Date or such other period as may be prescribed.

b) Equity Shares will be issued and Allotment shall be made only in the dematerialised form to the Allottees.

c) Allottees will have the option to re-materialise the Equity Shares so allotted as per the provisions of the Companies Act, 2013 and the Depositories Act.

Communications

All future communications in connection with Applications made in this Issue should be addressed to the Registrar quoting the full name of the sole or First Applicant, Application Form number, Applicants Depository Account Details, number of Equity Shares applied for, date of Application Form, name and address of the SCSB / Designated Intermediary, where the Application was submitted and bank account number in which the amount equivalent to the Application Amount was blocked.

Applicants can contact the Compliance Officer or the Registrar in case of any pre- Issue or post- Issue related problems such as non-receipt of letters of Allotment, credit of allotted shares in the respective beneficiary accounts, unblocking of funds etc.

Letters of Allotment or Refund Orders or Instructions to the SCSBs

The Registrar to the Issue shall give instructions for credit to the beneficiary account with depository participants within 6 Working Days from the Issue Closing Date. The Registrar shall instruct the relevant SCSBs to, on the receipt of such instructions from the Registrar, unblock the funds in the relevant ASBA Account to the extent of the Application Amount specified in the Application Form or the relevant part thereof, for withdrawn, rejected or unsuccessful or partially successful Applications within 6 Working Days of the Issue Closing Date.

Mode of Refund

Within 6 Working Days of the Issue Closing Date, the Registrar to the Issue may give instructions to SCSBs for unblocking the amount in ASBA Account on unsuccessful Application and also for any excess amount blocked on Application.

Interest in Case of Delay in Allotment or Refund

The Issuer shall allot the equity shares offered to the public within the period prescribed by the Board. The Issuer may pay interest at the rate of 15% per annum in case demat credits are not made to Applicants or instructions for unblocking of funds in the ASBA Account are not dispatched within 6 Days of the Issue Closing Date.

Depository Arrangements

The Allotment of the Equity Shares in the Issue shall be only in a dematerialised form, (i.e., not in the form of physical certificates but be fungible and be represented by the statement issued through the electronic mode). In this context, tripartite agreements had been signed among our Company, the respective Depositories and the Registrar to the Issue:

- Tripartite Agreement dated March 3, 2021 among NSDL, our Company and the Registrar to the Issue.
- Tripartite Agreement dated March 4, 2021 among CDSL, our Company and Registrar to the Issue.
- The Company's Equity Shares bear an ISIN No. INE0H1201012

Undertakings by our Company

Our Company undertakes the following:

(i) the complaints received in respect of the Issue shall be attended to by our Company expeditiously and satisfactorily

(ii) that if the Allotment is not made within the prescribed time period under applicable law, the entire subscription amount received will be refunded/unblocked within the time prescribed under applicable law, failing which interest will be due to be paid to the Applicants at the rate of 15.00% per annum for the delayed period

(iii) that all steps will be taken for completion of the necessary formalities for listing and commencement of trading at all the Stock Exchange where the Equity Shares are proposed to be listed within six Working Days of the Issue Closing Date or such other time as may be prescribed

(iv) that funds required for making refunds to unsuccessful applicants as per the mode(s) disclosed shall be made available to the Registrar to the Issue by our Company

(v) where refunds (to the extent applicable) are made through electronic transfer of funds, a suitable communication shall be sent to the applicant within the time prescribed under applicable law, giving details of the bank where refunds shall be credited along with amount and expected date of electronic credit of refund

(vi) that if our Company does not proceed with the Issue after the Issue Closing Date but prior to Allotment, the reason thereof shall be given as a public notice within two days of the Issue Closing Date. The public notice shall be issued in the same newspapers where the pre-Issue advertisements were published. The Stock Exchange on which the Equity Shares are proposed to be listed shall also be informed promptly

(vii) that if our Company in consultation with the Lead Manager, withdraw the Issue after the Issue Closing Date, our Company shall be required to file a fresh draft offer document with the SEBI, in the event our Company subsequently decides to proceed with the Issue thereafter

(viii) Promoter's contribution, if any, shall be brought in advance before the Issue Opening Date

(ix) that adequate arrangements shall be made to collect all Application Forms submitted by Applicants

(x) that no further issue of Equity Shares shall be made until the Equity Shares offered through the Prospectus are listed or until the Application monies are refunded/unblocked in the ASBA Accounts on account of non-listing, under-subscription etc.

(xi) That our Company shall comply with such disclosure and accounting norms as may be specified by SEBI from time to time

(xii) That the allotment of securities/refund confirmation to Eligible NRIs shall be dispatched within specified time; and

(xiii) That our Company shall not have recourse to the Issue Proceeds until the final approval for listing and trading of the Equity Shares from all the Stock Exchanges.

Utilisation of Issue Proceeds

Our Company specifically confirm and declare:

- That all monies received from the Issue shall be credited / transferred to separate bank account other than the bank account referred to in sub-section (3) of Section 40 of the Companies Act, 2013

- details of all monies utilised out of the proceeds from the Issue shall be disclosed, and continue to be disclosed till all the time any part of the proceeds from the Issue remains unutilised, under an appropriate head in the balance sheet of our Company indicating the purpose for which such monies have been utilised; and

- Details of all unutilized monies out of the Issue, if any shall be disclosed under the appropriate separate head in the balance sheet indicating the form in which such unutilized monies have been invested

Impersonation

Attention of the applicants is specifically drawn to the provisions of sub-section (1) of Section 38 of the Companies Act, which is reproduced below:

"*Any person who—*

(a) makes or abets making of an application in a fictitious name to a company for acquiring, or subscribing for, its securities; or

(b) *makes or abets making of multiple applications to a company in different names or in different combinations of his name or surname for acquiring or subscribing for its securities; or*

(c) *otherwise induces directly or indirectly a company to allot, or register any transfer of, securities to him, or to any other person in a fictitious name*

shall be liable for action under Section 447."

The liability prescribed under Section 447 of the Companies Act, 2013 includes imprisonment for a term which shall not be less than six months extending up to 10 years (provided that where the fraud involves public interest, such term shall not be less than three years) and fine of an amount not less than the amount involved in the fraud, extending up to three times of such amount.

RESTRICTIONS ON FOREIGN OWNERSHIP OF INDIAN SECURITIES

Foreign investment in Indian securities is governed *inter alia* through the Industrial Policy, 1991 of the Government of India, FEMA and the FEMA NDI Rules. While the Industrial Policy, 1991 prescribes the limits and the conditions subject to which foreign investment can be made in different sectors of the Indian economy, FEMA regulates the precise manner in which such investment may be made. Under the Industrial Policy, unless specifically restricted, foreign investment is freely permitted in all sectors of the Indian economy up to any extent and without any prior approvals, but the foreign investor is required to follow certain prescribed procedures for making such investment. The RBI and the concerned ministries/departments are responsible for granting approval for foreign investment.

The Government of India has from time to time made policy pronouncements on FDI through press notes and press releases. The DPIIT issued the Consolidated Foreign Direct Investment Policy notified by the DPIIT File No. 5(2)/2020-FDI Policy dated October 15, 2020, with effect from October 15, 2020 (the "**FDI Policy**"), which consolidates and supersedes all previous press notes, press releases and clarifications on FDI issued by the DPIIT or the DPIIT that were in force and effect prior to October 15, 2020. The Government of India proposes to update the consolidated circular on FDI Policy once every year and therefore, the FDI Policy will be valid until the DPIIT issues an updated circular.

In terms of the FEMA NDI Rules, a person resident outside India may make investments into India, subject to certain terms and conditions, and provided that an entity of a country, which shares land border with India or the beneficial owner of an investment into India who is situated in or is a citizen of any such country, shall invest only with government approval.

The transfer of shares between an Indian resident and a non-resident does not require the prior approval of the RBI, provided that (i) the activities of the investee company are under the automatic route under the foreign direct investment policy and transfer does not attract the provisions of the Takeover Regulations; (ii) the non-resident shareholding is within the sectoral limits under the FDI policy; and (iii) the pricing is in accordance with the guidelines prescribed by the SEBI/RBI.

As per the existing policy of the Government of India, OCBs cannot participate in this Issue.

The Equity Shares have not been and will not be registered under 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 only being offered and sold outside the United States in offshore transactions in compliance with Regulation S under the U.S. Securities Act and the applicable laws of the jurisdiction where those offers and sales occur.

The Equity Shares 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 Applications may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

For further details, see "*Issue Procedure*" beginning on page 209.

The above information is given for the benefit of the Applicants. Our Company and the Lead Manager are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of this Prospectus. Applicants are advised to make their independent investigations and ensure that the number of Equity Shares Application for do not exceed the applicable limits under laws or regulations.

SECTION X – MAIN PROVISIONS OF THE ARTICLES OF ASSOCIATION

Interpretation

I. (*1*) In these regulations—

(a) "Act" means the Companies Act, 2013 or any statutory modification or re-enactment thereof for the time being in force and the term shall be deemed to refer to the applicable section thereof which is relatable to the relevant Article in which the said term appears in these Articles and to any previous company law, so far as may be applicable.
(b) "the seal" means the common seal of the company.
(c) "the Company" means **GETALONG ENTERPRISE LIMITED**

(2) Unless the context otherwise requires, words or expressions contained in these regulations shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these regulations become binding on the company.

(3) Words importing the singular number shall include the plural number and words importing themasculine gender shall, where the context admits, include the feminine and neuter gender.

(4) Unless the context otherwise requires, words or expressions contained in these Articles shall bear thesame meaning as in the Act or the Rules, as the case may be.

Share capital and variation of rights

II. **1.** (i) The Authorised Share Capital of the Company shall be as specified in Clause V of the Memorandum ofAssociation of the Company, and the same may be amended from time to time as provided in the Act.

(ii) Subject to the provisions of the Act and these Articles, the shares in the capital of the company shall be under the control of the Directors who may issue, allot or otherwise dispose of the same or any of them to such persons, in such proportion and on such terms and conditions and either at a premium orat par and at such time as they may from time to time think fit.

2. (*i*) Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation, in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided,—

(a) one certificate for all his shares without payment of any charges; or
(b) several certificates, each for one or more of his shares, upon payment of twenty rupees for eachcertificate after the first.

(ii) Every certificate shall be under the seal and shall specify the shares to which it relates and the amount paid-up thereon.

(iii) In respect of any share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holdersshall be sufficient delivery to all such holders.

3. (*i*) If any share certificate be worn out, defaced, mutilated or torn or if there be no further space on the back for endorsement of transfer, then upon production and surrender thereof to the
company, a new certificate may be issued in lieu thereof, and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the company and on execution of such indemnity as the company deem adequate, a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.

(ii) The provisions of Articles (*2*) and (*3*) shall *mutatis mutandis* apply to debentures of the company.

(iii) The company may issue new share certificates pursuant to consolidation or sub-division of share certificate(s) upon written request received from shareholder together with production and surrender of respective original share certificate(s). Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.

4. Except as required by law, no person shall be recognised by the company as holding any share upon any trust, and the company shall not be bound by, or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any share, or any interest in any fractional part of a share, or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.

5. (*i*) The company may exercise the powers of paying commissions conferred by sub-section (*6*) of section40, provided that the rate per cent. or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder.

(ii)The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40.

(iii) The commission may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in the one way and partly in the other.

6. (*i*) If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, subject to the provisions of section 48, and whether or not the company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class.

(*ii*) To every such separate meeting, the provisions of these regulations relating to general meetings shall*mutatis mutandis* apply, but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.

7. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shallnot, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith.

Preference Shares

8. (i) The Company shall have power to issue Preference Shares which may at the option of the Company be liable to be redeemed (not later than 20 years from the date of the allotment) and the Directors may exercise such options in any manner they think fit subject to the provisions of Section 55 of the Companies Act, 2013.

(ii)On the issue of any Redeemable Preference Shares under the provisions of these Articles hereof, thefollowing provisions shall take effect:

(a) no such shares shall be redeemed except out of profits of the Company which would otherwise be available for dividend or out of the proceeds of a fresh issue of shares made for the purposes ofthe redemption;

(b) no such shares shall be redeemed unless they are fully paid;

(c) the premium, if any, payable on redemption shall have been provided for out of the profits of the Company or out of the Company's Securities Premium Account, before the shares are redeemed;

(d) where any such shares are redeemed otherwise than out of the proceeds of a fresh issue, there shall, out of profits which would otherwise have been available for dividend be transferred to a reserve fund to be called "Capital Redemption Reserve Account" a sum equal to the nominalamount of the shares redeemed and the provisions of the Act relating to the reduction of the sharecapital of the Company shall, except as provided in Section 55 of the Act, apply as if the Capital Redemption Reserve Account were paid-up share capital of the Company; and

(e) The shares shall be under the discretion and control of the Directors who may allot or otherwise dispose of the same to such persons in such proportions and on such terms and conditions and at such times as the Directors think fit.

Lien

9. (*i*) The company shall have a first and paramount lien—

(a) on every share (not being a fully paid share), for all monies (whether presently payable or not)called, or payable at a fixed time, in respect of that share; and

(b) on all shares (not being fully paid shares) standing registered in the name of a single person, for allmonies presently payable by him or his estate to the company:

Provided that the Board of directors may at any time declare any share to be wholly or in part exemptfrom the provisions of this clause.

(ii) The company's lien, if any, on a share shall extend to all dividends payable and bonuses declaredfrom time to time in respect of such shares.

(iii) The fully paid shares shall be free from all lien and that in the case of partly paid shares the Company's lien shall be restricted to monies called or payable at a fixed time in respect of such shares.[3]

10. The company may sell, in such manner as the Board thinks fit, any shares on which the company has alien:

Provided that no sale shall be made—
(a) unless a sum in respect of which the lien exists is presently payable; or
(b) until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.

11. (*i*) To give effect to any such sale, the Board may authorise some person to transfer the shares sold to the purchaser thereof.

(ii) The purchaser shall be registered as the holder of the shares comprised in any such transfer.

(iii) The purchaser shall not be bound to see to the application of the purchase money, nor shall his titleto the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

12. (*i*) The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable.

(*ii*) The residue, if any, shall, subject to a like lien for sums not presently payable as existed upon the shares before the sale, be paid to the person entitled to the shares at the date of the sale.

Calls on shares

13. (*i*) The Board may, from time to time, make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and notby the conditions of allotment thereof made payable at fixed times:

Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at lessthan one month from the date fixed for the payment of the last preceding call.

(ii) Each member shall, subject to receiving at least fourteen days' notice specifying the time or times andplace of payment, pay to the company, at the time or times and place so specified, the amount called onhis shares.

(iii) A call may be revoked or postponed at the discretion of the Board.

(iv) The option or right to make call on shares shall not be given to any person except with the sanction of the Company in General Meetings. That is, it may delegate power to make calls on shares subject to approval of the shareholder in a general meeting of the company.

14. A call shall be deemed to have been made at the time when the resolution of the Board authorising thecall was passed and may be required to be paid by installments.

15. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

16. (*i*) If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent. per annum or at such lower rate, if any, as the Board may determine.

(*ii*) The Board shall be at liberty to waive payment of any such interest wholly or in part.

17. (*i*) Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date, whether on account of the nominal value of the share or by way of premium, shall, for the purposes of these regulations, be deemed to be a call duly made and payable on the date on which by the termsof issue such sum becomes payable.

(*ii*) In case of non-payment of such sum, all the relevant provisions of these regulations as to payment of interest and expenses, forfeiture or otherwise shall apply as if such sum had become payable by virtueof a call duly made and notified.

18. The Board—

(a) may, if it thinks fit, receive from any member willing to advance the same, all or any part of the monies uncalled and unpaid upon any shares held by him; and

(b) upon all or any of the monies so advanced, may (until the same would, but for such advance, becomepresently payable) pay interest at such rate not exceeding, unless the company in general meeting shall otherwise direct, twelve per cent. per annum, as may be agreed upon between the Board and themember paying the sum in advance.

Transfer of shares

19. (*i*) The Company shall use a Common form of transfer. The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee.

(*ii*) The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.

20. The Board may, subject to the right of appeal conferred by section 58 decline to register—
(a) the transfer of a share, not being a fully paid share, to a person of whom they do not approve; or
(b) any transfer of shares on which the company has a lien.

21. The Board may decline to recognise any instrument of transfer unless—

(a) the instrument of transfer is in the form as prescribed in rules made under sub-section (*1*) of section 56;

(b) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and suchother evidence as the Board may reasonably require to show the right of the transferor to make the transfer; and

(c) the instrument of transfer is in respect of only one class of shares.

22. On giving not less than seven days' previous notice in accordance with section 91 and rules made thereunder, the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine:

Provided that such registration shall not be suspended for more than thirty days at any one time or formore than forty-five days in the aggregate in any year.

23. Subject to the provisions of Section 59 of Companies Act, 2013, the Board may decline to register any transfer of Shares on such grounds as it think fit in the benefit of the company (notwithstanding that the proposed transferee be already a Member), but in such case it shall, within two (2) months from the date the instrument of transfer was lodged with the Company, send to the transferee and the transferor notice of the refusal to register such transfer giving reasons for such refusal. Provided that registration of a transfer shall not be refused on the ground of the transferor being either alone or jointly with any other person or persons indebted to the Company on any account whatsoever.

Transmission of shares

24. (*i*) On the death of a member, the survivor or survivors where the member was a joint holder, and his nominee or nominees or legal representatives where he was a sole holder, shall be the only persons recognised by the company as having any title to his interest in the shares.

(ii) Nothing in clause (*i*) shall release the estate of a deceased joint holder from any liability in respect ofany share which had been jointly held by him with other persons.

25. (*i*) Any person becoming entitled to a share in consequence of the death or insolvency of a member may, upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided, elect, either—

(a) to be registered himself as holder of the share; or
(b) to make such transfer of the share as the deceased or insolvent member could have made.

(*ii*) The Board shall, in either case, have the same right to decline or suspend registration as it would havehad, if the deceased or insolvent member had transferred the share before his death or insolvency.

26. (*i*) If the person so becoming entitled shall elect to be registered as holder of the share himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects.

(ii) If the person aforesaid shall elect to transfer the share, he shall testify his election by executing a transfer of the share.

(iii) All the limitations, restrictions and provisions of these regulations relating to the right to transfer andthe registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid asif the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.

27. A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitledto the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company:

Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the share, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share, until the requirements of the notice have been complied with.

Forfeiture of shares

28. If a member fails to pay any call, or installment of a call, on the day appointed for payment thereof, the Board may, at any time thereafter during such time as any part of the call or installment remains unpaid, serve a notice on him requiring payment of so much of the call or installment as is unpaid, together with any interest which may have accrued.

29. The notice aforesaid shall—

(a) name a further day (not being earlier than the expiry of fourteen days from the date of service of thenotice) on or before which the payment required by the notice is to be made; and

(b) state that, in the event of non-payment on or before the day so named, the shares in respect of whichthe call was made shall be liable to be forfeited.

30. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may, at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Board to that effect.

31. (*i*) A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit.

(*ii*) At any time before a sale or disposal as aforesaid, the Board may cancel the forfeiture on such termsas it thinks fit.

32. (*i*) A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding the forfeiture, remain liable to pay to the company all monies which, at the date of forfeiture, were presently payable by him to the company in respect of the shares.

(*ii*) The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.

33. (*i*) A duly verified declaration in writing that the declarant is a director, the manager or the secretary, of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share;

(ii) The company may receive the consideration, if any, given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of;

(iii) The transferee shall thereupon be registered as the holder of the share; and

(iv) The transferee shall not be bound to see to the application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to theforfeiture, sale or disposal of the share.

34. The provisions of these regulations as to forfeiture shall apply in the case of nonpayment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium, as if the same had been payable by virtue of a call dulymade and notified.

Alteration of capital

35. The company may, from time to time, by ordinary resolution increase the share capital by such sum, to be divided into shares of such amount, as may be specified in the resolution.

36. Subject to the provisions of section 61, the company may, by ordinary resolution,—

(a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;

(b) convert all or any of its fully paid-up shares into stock, and reconvert that stock into fully paid- up shares of any denomination;

(c) sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum;

(d) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed tobe taken by any person.

37. Where shares are converted into stock,—

(a) the holders of stock may transfer the same or any part thereof in the same manner as, and subject to thesame regulations under which, the shares from which the stock arose might before the conversion have been transferred, or as near thereto as circumstances admit:
Provided that the Board may, from time to time, fix the minimum amount of stock transferable, so, however, that such minimum shall not exceed the nominal amount of the shares from which the stockarose.

(b) the holders of stock shall, according to the amount of stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose; but no such privilege or advantage (except participation in the dividends and profits of the company and in the assets on winding up) shall be conferred by an amount of stock which would not, if existing in shares, have conferred that privilege or advantage.
(c) such of the regulations of the company as are applicable to paid-up shares shall apply to stock andthe words "share" and "shareholder" in those regulations shall include "stock" and "stock- holder" respectively.

38. The company may, by special resolution, reduce in any manner and with, and subject to, any incident authorised and consent required by law,—

(a) its share capital;
(b) any capital redemption reserve account; or
(c) any share premium account.

Capitalisation of profits

39. (*i*) The company in general meeting may, upon the recommendation of the Board, resolve—

(a) that it is desirable to capitalise any part of the amount for the time being standing to the credit ofany of the company's reserve accounts, or to the credit of the profit and loss account, or otherwise available for distribution; and

(b) that such sum be accordingly set free for distribution in the manner specified in clause (*ii*) amongst the members who would have been entitled thereto, if distributed by way of dividend and in the same proportions.

(ii) The sum aforesaid shall not be paid in cash but shall be applied, subject to the provision contained in clause (*iii*), either in or towards—

(A) paying up any amounts for the time being unpaid on any shares held by such members respectively;

(B) paying up in full, unissued shares of the company to be allotted and distributed, credited as fully paid-up, to and amongst such members in the proportions aforesaid;

(C) partly in the way specified in sub-clause (*A*) and partly in that specified in sub-clause(*B*);
(D) A securities premium account and a capital redemption reserve account may, for the purposes of this regulation, be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares;

(E) The Board shall give effect to the resolution passed by the company in pursuance of this regulation.

40. (*i*) Whenever such a resolution as aforesaid shall have been passed, the Board shall—

(a) make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares if any; and

(b) generally do all acts and things required to give effect thereto.

(ii) The Board shall have power—

(a) to make such provisions, by the issue of fractional certificates or by payment in cash or otherwiseas it thinks

fit, for the case of shares becoming distributable in fractions; and

(b) to authorise any person to enter, on behalf of all the members entitled thereto, into an agreement with the company providing for the allotment to them respectively, credited as fully paid-up, of any further shares to which they may be entitled upon such capitalisation, or as the case may require, for the payment by the company on their behalf, by the application thereto of their respective proportions of profits resolved to be capitalised, of the amount or any part of the amounts remaining unpaid on their existing shares;

(iii) Any agreement made under such authority shall be effective and binding on such members.

Dematerialisation of Securities

41. For the purpose of this Article:-

"Beneficial Owner": Beneficial Owner shall have the meaning assigned thereto in section 2(1)(a) of the Depositories Act, 1996.

"Depositories Act": Depositories Act shall mean the Depositories Act, 1996 and includes any statutory modification or re-enactment thereof for the time being in force.

"Depository": Depository shall mean a Depository as defined in section 2(1)(e) of the Depositories Act,1996.

"Member": Member shall mean a duly registered holder from time to time of the security of the company and includes every person whose name is entered as beneficial owner in the records of the Depository.

"Security": Security shall mean such security as may be specified by SEBI.

"Dematerialisation of Securities": Notwithstanding anything on the contrary contained in this Article, the company shall be entitled to dematerialise its securities and to offer securities in a dematerialised form and further to rematerialise the securities held on depository pursuant to the Depositories Act, 1996or any amendment thereof.

"Option to hold securities in physical form or with depository": Every person holding securities of thecompany through allotment or otherwise shall have the option to receive and hold the same in the dematerialised form with a depository.

"Beneficial Owner may opt out of a Depository": Every person holding securities of the company witha depository, being the beneficial owner thereof, may at any time opt out of the depository in the mannerprovided under the provisions of the Depositories Act and the Rules, if any, prescribed there under and on fulfilment of the conditions prescribed by the company from time to time, company shall issue the relevant security certificates to the beneficial owner thereof.

"Securities in Depositories to be in fungible form": All securities held by a depository shall be dematerialised and shall be in fungible form. Nothing contained in Sections 153, 153A, 153B, 187B, 187C and 372A of the Companies Act, shall apply to a depository in respect of the securities held by it onbehalf of the beneficial owners.

"Rights of depository and beneficial owners": A depository shall be deemed to be the registered owner for the purposes of affecting the transfer of ownership of securities on behalf of the beneficial owners and shall not have any voting rights or any other rights in respect of the securities held by it.

Every person holding securities of the Company and whose name is entered as the beneficial owner in therecords of the depository shall be deemed to be a member of the Company. The beneficial owner of securities shall be entitled to all rights and benefits and be subject to all the liabilities in respect of his/her securities, which are held by a depository.

"Transfer of securities": Transfer of security held in a depository will be governed by the provisions of the Depository Act, 1996. Nothing contained in Section 56 of the Companies Act, 2013 or these Articles shall apply to a transfer of securities effected by a transferor and transferee both of whom are entered as beneficial owners in the records of a depository.

"**Register and Index of beneficial owners**": The Register and Index of beneficial owners maintained bya

depository under the Depositories Act, 1996 shall be deemed to be the Register and Index of Members and Security holders for the purpose of these Articles.

"Other matters": Notwithstanding anything contained in these Articles, the provision of Depositories Act, 1996 relating to dematerialisation of securities including any modification(s) or re-enactment thereof and Rules/Regulations made there under shall prevail accordingly.

42. Notwithstanding anything contained in the Act or the Articles, where securities are held in a depository, the records of the beneficial ownership may be served by such depository on the company by means of electronic mode or by delivery of floppies or disks.

Nomination

43. Notwithstanding anything contained in Articles, every holder of shares(s) or debenture(s) of the Company may, at any time, nominate, in the prescribed manner, a person to whom these share(s) shall vest in the event of his death and the provisions of Section 109A and Section 109B of the Companies Act, 1956 shall apply in respect of such nomination.

The provisions of this Article shall apply mutatis mutandis to a depository of money with theCompany as per the provisions of Section 58A of the Act.

Buy-back of shares

44. Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force, the company may purchase its own shares or other specified securities, fully paid or partly paid whether or not they are redeemable and may pay out of its capital for such purchase orbuy-back.

General meetings

45. All general meetings other than annual general meeting shall be called extraordinary general meeting. The first Annual General Meeting shall be held within eighteen months from the date of incorporation. The next Annual General Meeting of the Company shall be held by the Company within six months after expiry of each financial year unless an extension of time is obtained from the Registrar of Company as provided in the Act. Provided that not more than fifteen months shall elapse between the date of one Annual General Meeting of the Company and that of the next meeting.

46. i) A General Meeting of the Company may be called by giving not less than 14 days Notice. Also subject to provisions of the Companies Act, 2013 and rules made thereunder and as per the provisions of the Secretarial Standards II issued by the Institute of Companies Secretaries of India, a General Meeting of the Company may be called at a shorter notice also.

(ii) The Board may, whenever it thinks fit, call an extraordinary general meeting.

(iii) Provisions contained in section 101 and 102 of the Act shall not apply to the Company.

(iv) The accidental omissions to give any such notice to or the non-receipt of any such notice by any of the Members to whom it should have been given shall not invalidate any resolution passed or proceeding held at any such Meeting.

(v) Two Members present shall constitute quorum for all purpose at any General Meeting. The Members may convene their Meetings via teleconference, video conference or other similar audio / visual means etc., and the presence of one or more Members by video-conference, teleconference or any other similar means at a Meeting shall be included when determining quorum and voting. The Meeting of the Members can be held at any place determined by the Board or the Chairman of the Board or by the Members of the Company.

(vi) If at any time directors capable of acting who are sufficient in number to form a quorum are not within India, any director or any two members of the company may call an extraordinary general meeting in the same manner, as nearly as possible, as that in which such a meeting may be called by the Board.

Proceedings at general meetings

47. (*i*) No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.

(*ii*) Save as otherwise provided herein, the quorum for the general meetings shall be as provided in section 103.

48. The chairperson, if any, of the Board shall preside as Chairperson at every general meeting of the company.

49. If there is no such Chairperson, or if he is not present within fifteen minutes after the time appointed for holding the meeting, or is unwilling to act as chairperson of the meeting, the directors present shall elect one of their members to be Chairperson of the meeting.

50. If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting, the members present shall choose one of their members to be Chairperson of the meeting.

Adjournment of meeting

51. (*i*) The Chairperson may, with the consent of any meeting at which a quorum is present, and shall, if so directed by the meeting, adjourn the meeting from time to time and from place to place.

(ii) No business shall be transacted at any adjourned meeting other than the business left unfinished at themeeting from which the adjournment took place.

(iii) When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be givenas in the case of an original meeting.

(iv) Save as aforesaid, and as provided in section 103 of the Act, it shall not be necessary to give anynotice of an adjournment or of the business to be transacted at an adjourned meeting.

Voting rights

52. Subject to any rights or restrictions for the time being attached to any class or classes of shares,—

(a) on a show of hands, every member present in person shall have one vote; and

(b) on a poll, the voting rights of members shall be in proportion to his share in the paid-up equity sharecapital of the company.

53. A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.

54. (*i*) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders.

(*ii*) For this purpose, seniority shall be determined by the order in which the names stand in the register ofmembers.

55. A member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legalguardian, and any such committee or guardian may, on a poll, vote by proxy.

56. Any business other than that upon which a poll has been demanded may be proceeded with, pending the taking of the poll.

57. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid.

58. (*i*) No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes.

(*ii*) Any such objection made in due time shall be referred to the Chairperson of the meeting, whosedecision shall be final and conclusive.

Proxy

59. The instrument appointing a proxy and the power-of-attorney or other authority, if any, under which it is signed or a notarised copy of that power or authority, shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 24 hours before the time appointed for the taking of the poll; and in default the instrument of proxy shall not be treated as valid.

60. An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105.

61. A vote given in accordance with the terms of an instrument of proxy shall be valid, notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed, or the transfer of the shares in respect of which the proxy is given:

Provided that no intimation in writing of such death, insanity, revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.

Board of Directors

62. The number of the directors and the names of the first directors shall be determined in writing by the subscribers of the memorandum or a majority of them.

The following persons shall be the First Directors of the Company:

1. Mrs. Sweety Rahul Jain
2. Mr. Neeraj Ashok Chothani
3. Mr. Narendra Bharat Parikh

(i) Subject to the provisions of the Act, the Company may pay any remuneration, as determined by the Board of Directors / General Meeting to all or any of its Directors for the services rendered by them /him in day to day management of the affairs of the company or any other type of services, whether professional in nature or not, for any of the purposes of the company, either by a fixed sum on monthly or annual basis and / or perquisites and / or a percentage of the profits or otherwise as may be determined by the Board or the members in General Meeting.[3]

63. (*i*) The remuneration of the directors shall, in so far as it consists of a monthly payment, be deemed to accrue from day-to-day.

(ii) In addition to the remuneration payable to them in pursuance of the Act, the directors may be paid all travelling, hotel and other expenses properly incurred by them—

(a) in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company; or

(b) in connection with the business of the company.

64. The Board may pay all expenses incurred in getting up and registering the company.

65. The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register; and the Board may (subject to the provisions of that section) make and vary such regulations as it may thinks fit respecting the keeping of any such register.

66. All cheques, promissory notes, drafts, *hundis*, bills of exchange and other negotiable instruments, and all receipts for monies paid to the company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by such person and in such manner as the Board shall from time to time byresolution determine.

67. Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.

68. (i) Subject to the provisions of section 149, the Board shall have power at any time, and from time to time, to appoint a person as an additional director, provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles.

(ii) Such person shall hold office only up to the date of the next annual general meeting of the companybut shall be eligible for appointment by the company as a director at that meeting
subject to the provisions of the Act.

(iii) The Management and control of the business of the Company shall be vested in the Directors, who may exercise all such powers; and do all such acts and things as may be exercised or done by the Company and which are not required to be exercised or to be done by the Company in General Meeting; but subject nevertheless to the provisions of the Companies Act, 2013, and any regulations from time to time made by the Company in General Meeting, provided that no regulation so made shall invalidate any prior act of the Director which would have been valid if such regulation was not made.

(iv) Subject to the provisions of the Companies Act, 2013 and rules thereunder, the Directors may from time to time at their discretion borrow or secure repayment of such sums of money borrowed for the purpose of the Company. The payment of such money may be made or secured in such manner and upon such terms and conditions as may be decided by the Directors.

Proceedings of the Board

69. (*i*) The Board of Directors may meet for the conduct of business, adjourn and otherwise regulate itsmeetings, as it thinks fit.

(*ii*) A director may, and the manager or secretary on the requisition of a director shall, at any time, summon a meeting of the Board.

70. (*i*) Save as otherwise expressly provided in the Act, questions arising at any meeting of the Board shallbe decided by a majority of votes.

(*ii*) In case of an equality of votes, the Chairperson of the Board, if any, shall have a second or casting vote.

71. The continuing directors may act notwithstanding any vacancy in the Board; but, if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board, the continuing directors or director may act for the purpose of increasing the number of directors to that fixed for the quorum, or of summoning a general meeting of the company, but for no other
purpose.

72. (*i*) The Board may elect a Chairperson of its meetings and determine the period for which he is to holdoffice.

(*ii*) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the directors present may choose one of their number to be Chairperson of the meeting.

73. (*i*) The Board may, subject to the provisions of the Act, delegate any of its powers to committeesconsisting of such member or members of its body as it thinks fit.

(*ii*) Any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Board.

74. (*i*) A committee may elect a Chairperson of its meetings.

(*ii*) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the members present may choose one of their members to be Chairperson of the meeting.

75. (*i*) A committee may meet and adjourn as it thinks fit.

(*ii*) Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present, and in case of an equality of votes, the Chairperson shall have a second or casting vote.

76. All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director, shall, notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such director or such person had been duly appointed and was qualified to be a director.

77. Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.

Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer

78. Subject to the provisions of the Act,—

(i) A chief executive officer, manager, company secretary or chief financial officer may be appointed by the Board for such term, at such remuneration and upon such conditions as it may thinks fit; and any chief executive officer, manager, company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board;

(ii) A director may be appointed as chief executive officer, manager, company secretary or chief financial officer.

79. A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer, manager, company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, chief executive officer, manager, company secretary or chief financial officer.

Managing Director

80. The business of the Company may be carried on by the Managing Director(s) who may be appointed by the Board of Directors / members in their General Meeting, from time to time who shall fix the terms, qualifications, remuneration, duties, authorities and powers. The Board may from time to time and subject to the provisions of the Act delegate to the Managing Director(s) such of their powers and duties and subject to such limitations and conditions as they may deem fit. The Board may from time to time, revoke, withdraw, alter or vary all or any of the powers conferred on him or dismiss him from office andappoint another in his place.

81. Subject to the provisions of section 179 and 180 of the Companies Act, 2013, the Managing Director of the Company, if any, shall be empowered to carry on the day to day business affairs of the Company. Heshall have the general control, management and superintendence of the business of the Company with power to appoint and to dismiss employees and to enter into contracts on behalf of the Company in the ordinary course of business and to do and perform all other acts, deeds and things which in the ordinary course of business may be considered necessary/proper or in the interest of the Company.

The Seal

82. (*i*) The Board shall provide for the safe custody of the seal.

(*ii*) The seal of the company shall not be affixed to any instrument except by the authority of a resolutionof the Board or of a committee of the Board authorised by it in that behalf, and except in the presenceof at least two directors and of the secretary or such other person as the Board may appoint for the purpose; and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.

Dividends and Reserve

83. The company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the Board.

84. Subject to the provisions of section 123, the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.

85. (*i*) The Board may, before recommending any dividend, set aside out of the profits of the company such sums as it thinks fit as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose to which the profits of the company may be properly applied, including provision for meeting contingencies or for equalizing dividends; and pending such application, may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may, from time totime, thinks fit.

(*ii*) The Board may also carry forward any profits which it may consider necessary not to divide, withoutsetting them aside as a reserve.

86. (*i*) Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid, but if and so long as nothing is paid upon any of the shares inthe company, dividends may be declared and paid according to the amounts of the shares.

(ii) No amount paid or credited as paid on a share in advance of calls shall be treated for the purposes ofthis regulation as paid on the share.

(iii) All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid; butif any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.

87. The Board may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.

88. (*i*) Any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the register of members, or to such person and to such address as the holder or joint holders may in writing direct.

(*ii*) Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.

89. Any one of two or more joint holders of a share may give effective receipts for any dividends, bonusesor

other monies payable in respect of such share.

90. Notice of any dividend that may have been declared shall be given to the persons entitled to sharetherein in the manner mentioned in the Act.

91. No dividend shall bear interest against the company.

92. No unclaimed Dividend shall be forfeited before the claim becomes barred by law, and unclaimedDividends shall be dealt with in accordance with the applicable provisions of the Act.

Accounts

93. (*i*) The Board shall from time to time determine whether and to what extent and at what times and placesand under what conditions or regulations, the accounts and books of the company, or any of them, shall be open to the inspection of members not being directors.

(*ii*) No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.

Winding up

94. Subject to the provisions of Chapter XX of the Act and rules made thereunder—

(i) If the company shall be wound up, the liquidator may, with the sanction of a special resolution of the company and any other sanction required by the Act, divide amongst the members, in specie or kind,the whole or any part of the assets of the company, whether they shall consist of property of the same kind or not.

(ii) For the purpose aforesaid, the liquidator may set such value as he deems fair upon any property to bedivided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members.

(iii) The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary, but so that no member shallbe compelled to accept any shares or other securities whereon there is any liability.

Indemnity

95. Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.

SECTION XI - OTHER INFORMATION

MATERIAL CONTRACTS AND DOCUMENTS FOR INSPECTION

The copies of the following documents and contracts which have been entered or are to be entered into by our Company (not being contracts entered into in the ordinary course of business carried on by our Company, which are or may be deemed material will be attached to the copy of the Prospectus which will be filed with the RoC. Copies of the abovementioned contracts and also the documents for inspection referred to hereunder, may be inspected at the Registered Office between 10 a.m. and 5 p.m. on all Working Days from the date of the Prospectus until the Issue Closing Date.

Any of the contracts or documents mentioned in this Prospectus may be amended or modified at any time if so required in the interest of our Company or if required by the other parties, without reference to the Shareholders, subject to compliance of the provisions contained in the Companies Act and other applicable law.

A. Material Contracts for the Issue

1. Issue Agreement dated April 14, 2021 and Addendum dated August 23, 2021 entered into between our Company and the Lead Manager.

2. Registrar Agreement dated April 14, 2021 Addendum dated August 23, 2021, entered into between our Company and the Registrar to the Issue.

3. Market Making Agreement dated April 14, 2021 Addendum dated August 23, 2021 entered into amongst our Company, the Lead Manager and the Market Maker.

4. Underwriting Agreement dated April 14, 2021 Addendum dated August 23, 2021 entered into amongst our Company, the Lead Manager and the Underwriter.

5. Banker(s) to the Issue Agreement dated June 15, 2021 entered into amongst our Company, the Registrar to the Issue, the Lead Manager and the Banker(s) to the Issue.

6. Tripartite agreement dated March 3, 2021, among our Company, NSDL and the Registrar to the Issue.

7. Tripartite agreement dated March 4, 2021, among our Company, CDSL and the Registrar to the Issue.

B. Material Documents

1. Certified copies of the Memorandum of Association and Articles of Association of our Company as amended from time to time.

2. Certificate of incorporation dated July 29, 2020.

3. Fresh certificate of incorporation consequent upon conversion to public limited company dated April 12, 2021.

4. Resolution of the Board of Directors dated April 13, 2021 in relation to the Issue and other related matters.

5. Resolution of the Shareholders of our Company dated April, 14, 2021 approving the Issue.

6. Resolution of our Board and Listing Committee dated August 30, 2021 and August 30, 2021, respectively, approving the Draft Prospectus and Resolution of our Board and Listing Committee dated September 21, 2021 and September 21, 2021, respectively approving this Prospectus.

7. Restated Audited Financial Statements along with Audit report thereof of the Company as at for the year ended on March 2021 and for the period ended July 31, 2021

8. Consent from the Statutory Auditor namely, A Y & Company, to include their name as an “expert” as defined under section 2(38) of the Companies Act, 2013 to the extent and in their capacity as the Statutory Auditors

and in respect of the examination report dated April 14, 2021 on our Restated Financial Statements, including the Restated Financial Statements

9. Report issued by the Statutory Auditors on the 'Statement of possible special tax benefits available to our Company and its shareholders under the applicable tax laws in India'.

10. Consent of the Promoters, Directors, Lead Manager, the Legal Advisor to the Issue, Statutory Auditor, Registrar to the Issue, Banker to our Company, Banker to the Issue, Underwriter to the Issue, Market Maker to the Issue, Company Secretary and Compliance Officer, Chief Financial Officer, as referred to in their specific capacities.

11. Due diligence certificate dated September 21, 2021 addressed to SEBI from the Lead Manager

12. In-principle listing approval dated September 17, 2021 issued by BSE.

Any of the contracts or documents mentioned in this Prospectus may be amended or modified at any time, if so required in the interest of our Company, or if required by other parties, without notification to the shareholders, subject to compliance with the provisions contained in the Companies Act, 2013 and other relevant statutes.

DECLARATION

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

SIGNED BY THE DIRECTORS OF OUR COMPANY:

Sweety Rahul Jain Managing Director	
Neeraj Ashok Chothani Executive Director	N. A. Chothani
Payal Vikram Jain Non-Executive Non-Independent Director	
Nishit Madhukar Gandhi Independent Director	Nishit Gandhi
Mansi Harsh Dave Independent Director	
Yash Bharat Mandlesha Independent Director	

SIGNED BY THE CHIEF FINANCIAL OFFICER

Sweety Rahul Jain Chief Financial Officer	

Date: September 21, 2021
Place: Mumbai