

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



(Please scan this QR Code to view the RHP)

This is an abridged prospectus containing salient features of the Red Herring Prospectus (RHP) dated 04.12.2025 (the “RHP”). You are encouraged to read in details available in the Red Herring Prospectus (Download link: [www.unisem.in](http://www.unisem.in))

THIS ABRIDGED PROSPECTUS CONSISTS OF TEN PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



### UNISEM AGRITECH LIMITED

**Corporate Identification Number: U01100KA2016PLC096390**

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Ranebennur, Karnataka, India, 581115	#29, New # 2, 7 <sup>th</sup> Main, 21 <sup>st</sup> Cross, CHBCS Layout, Vijayanagar, Bangalore-560040	Bobby Seth, Company Secretary and Compliance Officer	Tel No.: +91 9141031113 Email: <a href="mailto:compliance.officer@unisem.in">compliance.officer@unisem.in</a>	<a href="http://www.unisem.in">www.unisem.in</a>

**PROMOTERS OF THE COMPANY H N DEVAKUMAR, B H DEVASINGHNAIK, DHARANENDRA H GOUDA, RAMALINGAM VENKATARAMANA, ANIL K N**

### DETAILS OF OFFER TO PUBLIC

Type of Issue	Fresh Issue Size (By no. of shares or by amount in ₹)	Offer for Sale Size (by no. of shares or by amount in ₹)	Total Issue Size (By no. of shares or by amount in ₹)	Eligibility	Share Reservation			
					Market Maker	Qualified Institutional Buyer	Non-Individual Investors	Individual Investors
Fresh Issue	Up to 33,00,000 Equity Shares of Face Value ₹5/- each aggregating Upto ₹ 2,145 Lakhs	Nil	Upto ₹ 2,145 Lakhs	This Issue is being made in terms of Regulation 229 (1) and 253 of Chapter IX of SEBI (ICDR) Regulations, 2018 as amended from time to time	Upto 1,68,000	Upto 15,60,000	Upto 4,72,000	Upto 11,00,000

These equity shares are proposed to be listed on SME Platform of Bombay Stock Exchange Limited (designated stock exchange).

#### Details of Offer for Sale by Promoter(s)/ Promoter Group/ Other Selling Shareholders

Name	Type	No. of Shares offered/ Amount (in ₹)	WACA* in Per Equity	Name	Type	No. of Shares offered/ Amount in ₹	WACA in ₹ per Equity
<b>Not Applicable as The Entire Issue Constitutes Fresh Issue of Equity Shares</b>							

\*WACA: Weighted Average Cost of Acquisition.

### ELIGIBILITY FOR THE ISSUE

Whether the company is compulsorily required to allot at least 75% of the net offer to public, to qualified institutional buyers - No

### Price Band, Minimum Bid Lot & Indicative Timelines

Price Band*	For details of price band, minimum bid lot size, please refer to price band advertisement to be published in all editions of English National Newspaper “Business Standard”, all editions of Hindi National Newspaper “Business Standard” and Kannada edition of “UDAYAKALA”
Minimum Bid Lot Size	2,000 Equity Shares
Anchor Portion Issue Opens/Closes On**	09.12.2025
Bid/Issue Open On	10.12.2025
Bid/Issue Closes On	12.12.2025
Finalisation of Basis of Allotment with the Designated Stock Exchange (T+1)	15.12.2025
Initiation of Refunds (T+2)	16.12.2025
Credit of Equity Shares to Demat accounts of Allottees (T+2)	16.12.2025
Commencement of trading of Equity Shares (T+3)	17.12.2025

\*For details of Price Band and Basis of Issue Price, please refer “Basis of Issue Price” chapter at page no. 95 of the Red Herring Prospectus.

\*\*Our Company may, in consultation with the BRLM, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bidding Date shall be One Working Day prior to the Bid/Issue Opening Date i.e. 09.12.2025.

Details of WACA of all equity shares transacted in the trailing eighteen months from the date of RHP is as given below :

Period	Weighted Average Cost of Acquisition (in ₹)	Upper end of the Price Band ([●]) is 'X' times the WACA	Range of acquisition price Lowest Price- Highest Price (in ₹)
Trailing Eighteen Months from the date of RHP	NIL	NA	NA

WACA shall be calculated on fully diluted basis for the trailing eighteen months from the date of Red Herring Prospectus.

## RISKS IN RELATION TO THE FIRST OFFER

The face value of the Equity Shares is ₹ 5.00 each The Floor Price, Cap Price and Offer Price determined by our Company, in consultation with the BRLM, as stated in **“Basis for Issue Price”** on page no.95 of the RHP, should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares 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 this 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 this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of the RHP. Specific attention of the investors is invited to the section titled **“Risk Factors”** at page no.28 of the RHP and on page no.09 of this Abridged Prospectus.

## PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stockbrokers, underwriters, bankers to the issue, investors’ associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/ or the General Information Document (GID) from the Book Running Lead Manager or download it from the websites of the Stock Exchange i.e. [www.bsesme.com](http://www.bsesme.com) and the Book Running Lead Manager at [www.getfive.in](http://www.getfive.in).

## PRICE INFORMATION OF BOOK RUNNING LEAD MANAGER\* GETFIVE ADVISORS PRIVATE LIMITED

Issuer Name	Name of Merchant Banker	+/- % change in closing price, (+/- % change in closing benchmark)- 30 <sup>th</sup> calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark)- 90 <sup>th</sup> calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark)- 180 <sup>th</sup> calendar days from listing
Iware Supplychain Services Limited	Getfive Advisors Private Limited	3.89% [+0.99%]	11.49% [0.76%]	148.26% [5.51%]

\*Disclosures subject to recent issues (initial public offerings) in current financial year and two preceding financial years managed by each Merchant Banker with common issues disclosed once.

<b>Names of Book Running Lead Manager and contact details</b>	<b>Getfive Advisors Private Limited</b> <b>Address:</b> 502, Abhishree Avenue, Nehru Nagar, Manekbag, Ahmedabad, Gujarat – 380015 <b>Tel:</b> +91 79907 29901 <b>Email:</b> <a href="mailto:compliance.officer@getfive.in">compliance.officer@getfive.in</a> <b>Investor Grievance Email:</b> <a href="mailto:investor.grievance@getfive.in">investor.grievance@getfive.in</a> <b>Website:</b> <a href="http://www.getfive.in">www.getfive.in</a> <b>Contact Person:</b> Aman Jain <b>SEBI Registration No:</b> INM000013147
<b>Name of the Syndicate Member</b>	<b>Axis Bank Limited</b> <b>Address:</b> Axis Bank SBR WESTPORT BRANCH Ground & First Floor Westport, Near Taj Hotel, Sindhu Bhavan Road, Shilaj, Ahmedabad, Gujarat-380059 <b>Tel. No.:</b> +91 9825609062 <b>Email:</b> <a href="mailto:SBRWESTPORT.Branchhead@axisbank.com">SBRWESTPORT.Branchhead@axisbank.com</a> <b>Contact Person:</b> MR. ADARSH NAIR <b>Website:</b> <a href="http://www.axisbank.com">www.axisbank.com</a>

<b>Name of the Market Maker</b>	<b>SMC Global Securities Limited</b> <b>Registered Address:</b> 11/6B, Shanti Chambers, Pusa Road, New Delhi - 110005 <b>Corporate Address:</b> A-401/402 Lotus Corporate Park Off Western Express Highway, Jai Coach Signal, Goregaon (East) Mumbai – 400063, Maharashtra, India. <b>Tel. No.:</b> +91 22-66481898 <b>Email:</b> <a href="mailto:surekhajoshi@smcindiaonline.com">surekhajoshi@smcindiaonline.com</a> , <a href="mailto:vipulhalani@smcindiaonline.com">vipulhalani@smcindiaonline.com</a> <b>Contact Person:</b> Surekha Joshi, General Manager/ Vipul Halani, Dealer <b>SEBI Registration No:</b> INZ0001999438 <b>CIN:</b> L74899DL1994PLC63609
<b>Name of Registrar to the Issue and contact details</b>	<b>KFin Technologies Limited</b> <b>Address:</b> Selenium Tower-B, Plot 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032, Telangana <b>CIN:</b> L72400TG2017PLC117649 <b>Tel:</b> +91 40 6716 2222 <b>Email:</b> <a href="mailto:unisem.ipo@kfintech.com">unisem.ipo@kfintech.com</a> <b>Investor Grievance email:</b> <a href="mailto:inward.ris@kfintech.com">inward.ris@kfintech.com</a> <b>Website:</b> <a href="http://www.kfintech.com">www.kfintech.com</a> <b>Contact Person:</b> Mr. Murali Krishna <b>SEBI Registration No:</b> INR000000221
<b>Name of Statutory Auditor &amp; Peer Review Auditor</b>	<b>S K S V M &amp; Co.</b>
<b>Name of Credit Rating Agency and the rating or grading obtained if any</b>	Not Applicable
<b>Name of Debenture Trustee, if any.</b>	Not Applicable
<b>Self-Certified Syndicate Banks</b>	The list of banks is available on: <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>
<b>Non-Syndicate Registered Brokers</b>	You can submit Bid cum Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. For further details, see section titled <b>“Issue Procedure”</b> beginning at page no. 327 of the RHP
<b>Details regarding website address(es)/ link(s) from which the investor can obtain list of Registrar to issue and share transfer agents, depository participants and stockbrokers who can accept application from investor (as applicable)</b>	The details of the Designated Registrar and Share Transfer Agents Locations and Designated Collecting Depository Participant Locations, along with their names and contact details are available on the websites of the Stock Exchange ( <a href="http://www.bsesme.com">www.bsesme.com</a> ) and updated from time to time.

#### PROMOTERS OF THE ISSUER COMPANY

Sr. No.	Name	Individual/ Corporate	Profile of the Promoters
1.	H N Devakumar	Individual	<b>Mr. H. N. Devakumar</b> is the Promoter, Chairman and Managing Director of our Company. He has been associated with the Company since its incorporation. He holds a Bachelor of Science in Agriculture and has over 10 years of experience in the agriculture and seed industry. Previously, he has handled multiple functions such as Business Development, Marketing, and Operations. As the Managing Director, he oversees the overall management and business affairs of the Company, including Business and growth strategies for the company.
2	Anil K N	Individual	<b>Mr. Anil K. N.</b> is the Promoter and Whole-Time Director of the Company. He holds a Master of Science in Agriculture and brings with him over 30 years of experience in the agriculture and seeds industry. In the past, he has managed business operations and execution in various organizations. As Whole-Time Director, he is presently responsible for business management, channel development, and expansion of the dealer and distributor network, contributing to the sustainable growth of the Company.
3.	Dharanendra H Gouda	Individual	<b>Mr. Dharanendra H. Gouda</b> is the Promoter and Whole-Time Director of the Company and has been associated with the Company since inception. He holds a Diploma in Automobile Engineering and has more than 10 years of experience in the agriculture and seeds industry. He has previously handled business operations in other entities. In his current role, he is responsible for seed processing, packaging, and supply chain management, ensuring efficient business operations and quality control across all stages of production and distribution.

Sr. No.	Name	Individual/ Corporate	Profile of the Promoters
4.	<b>B H Devasinghnaik</b>	Individual	<b>Mr. B. H. Devasinghnaik</b> holds a Bachelor of Science in Agriculture from the University of Agricultural Sciences, Bangalore, and has more than 15 years of experience in the agriculture and seed industry. He has a strong background in sales and marketing and has been associated with the Company as the Chief Executive Officer since January 1, 2025. In his current capacity, he is responsible for business expansion, client acquisition, and retention strategies, guiding organizational growth and operational efficiency. He works closely with the management team to formulate and implement strategies that align with the Company's long-term objectives.
5.	<b>Ramalingam Venkataramana</b>	Individual	<b>Mr. Ramalingam Venkataramana</b> holds a Master of Science in Agriculture and has over 30 years of experience in the agricultural input sector, including seeds, pesticides, and fertilizers. He has held various leadership positions in sales, marketing, and zonal operations, focusing on market development, cost optimization, and product promotion. Since January 1, 2025, he has been serving as the Chief Financial Officer, responsible for financial planning, cost control, discount strategy formulation, and overall fiscal management of the business.

## BUSINESS OVERVIEW AND STRATEGY

### Company Overview:

Our company is engaged in developing, processing, and selling diverse range of seeds for vegetables, flowers and field crops. By integrating conventional breeding techniques, we strive to develop hybrid vegetable, flower and field crop seeds which offers higher yields, improved product quality, and greater resistance to pests and diseases compared to naturally grown varieties. Our core operations focus on developing hybrid vegetable, flower and field crop seed varieties and processing them to ensure the consistent quality.

We continuously develop various type of hybrid breeder seeds and select only the best qualitative traits from it which undergo additional processing and eliminating more seeds and provide only the superior quality seeds, which are known as foundation seeds. The foundation seeds consist of the parental materials essential for developing a hybrid. Following this, the foundation seeds then multiplied into commercial seeds, which are then offered in the market for agricultural production. We provide multiple seed variants for vegetable, flower and field crop, specifically designed to meet the requirements of different Agro-climatic conditions, including factors such as water availability, crop duration, and soil characteristics across various geographic regions.

To facilitate the production of commercial seeds, our company enters into seed grower production agreements with various vendors. Throughout this large-scale production cycle, our team conducts regular field visits to monitor crop growth and ensure the recommended standard practices are followed. Once harvested, the commercial seeds undergo a rigorous quality check. Only after passing this evaluation these seeds are then processed at our processing unit located at our registered office (RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Ranebennur, Karnataka, India, 581115) which is equipped with technology and spans over 873.75 square meter. Finally, the processed commercial seeds are carefully packed and distributed for sale to various dealers situated at multiple states.

With over 8 years of operational experience and a combined 20+ years of experience of our promoters, we are dedicated to delivering high-quality hybrid seeds. Our research and development team, consisting of 5 breeders and 52 other employees including workers (On roll + contractual employees), plays a crucial role in seed innovation. Research is conducted on land leased through leave-and-license agreements with various individuals. For more details, please refer to page no. 119 of the **"Business Overview"** chapter.

The end use of our process is to provide high quality hybrid seeds who provides better yield in the crop in different Agro- climatic conditions.

### Key Performance Indicators:

(₹ in Lakhs)

Key Financial Performance	For the period ended on September 30, 2025	For the financial year ended March 31, 2025	For the financial year ended March 31, 2024	For the financial year ended March 31, 2023
Revenue from operations <sup>(1)</sup>	5,133.79	6,907.75	6,113.88	4,691.15
Growth in Revenue from Operations (%) <sup>(2)</sup>	-	12.98%	30.33%	-
EBITDA <sup>(3)</sup>	589.70	710.02	402.66	269.09
EBITDA Margin <sup>(4)</sup>	11.49%	10.28%	6.59%	5.74%
PAT <sup>(5)</sup>	349.58	427.41	215.32	132.15
PAT Margin <sup>(6)</sup>	6.81%	6.19%	3.52%	2.82%
RoE (%) <sup>(7)</sup>	30.81%	57.30%	43.98%	25.89%
RoCE (%) <sup>(8)</sup>	18.06%	38.89%	33.73%	23.00%
Debt to Equity Ratio <sup>(9)</sup>	1.94	1.24	1.15	1.30

Notes:

- (1) Revenue from operation means revenue from sales, service and other operating revenues.
- (2) Growth in Revenue from Operations (%) is calculated as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.
- (3) EBITDA is calculated as Profit before tax + Depreciation + Finance Cost - Other Income.
- (4) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations.
- (5) PAT is calculated as Profit before tax – Tax Expenses.
- (6) PAT Margin is calculated as PAT for the period/year divided by revenue from operations.
- (7) Return on Equity is ratio of Profit after Tax and Average Shareholder Equity.
- (8) ROCE” means return on capital employed, which represents EBIT (Earnings before Interest and Tax) during the relevant year as a percentage of capital employed. Capital employed is the total of all types of capital, other equity, short-term borrowing and long-term borrowing.
- (9) Debt- equity ratio is calculated by dividing total debt by total equity. Total debt represents long term and short-term borrowings. Total equity is the sum of equity share capital and other equity.

**Client Profile or Industries Served:** Company is involved in Other Agricultural Products Industry.

**Revenue segmentation by products:**

(Amount in ₹ Lakhs)

Segments/ Service	30.09.2025	% age	31.03.2025	%age*	31.03.2024	% age*	31.03.2023	% age*
Vegetable Seeds	2928.12	57.04%	5,806.00	84.08%	4,805.80	78.70%	3,854.32	82.17%
Flower Seeds	82.88	1.61%	164.92	2.39%	93.58	1.53%	49.95	1.06%
Field Crop Seeds <sup>#</sup>	2122.24	41.34%	934.25	13.53%	1207.08	19.77%	786.16	16.76%
<b>Total</b>	<b>5133.24</b>	<b>100.00%</b>	<b>6,905.17</b>	<b>100.00%</b>	<b>6,106.47</b>	<b>100.00%</b>	<b>4,690.43</b>	<b>100.00%</b>

\*The calculation is done by dividing state-wise sales with total revenue from operations.

<sup>#</sup>It includes sunflower seeds as well.


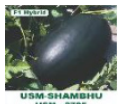
**Revenue segmentation by states:**

(Amount in ₹ Lakhs)

State	30.09.2025	% age	31.03.2025	% age*	31.03.2024	% age*	31.03.2023	% age*
Bihar	1162.53	22.65%	809.58	11.72%	889.61	14.57%	443.22	9.45%
Madhya Pradesh	835.63	16.28%	1,220.00	17.67%	965.98	15.82%	1,002.07	21.36%
Telangana	652.80	12.72%	797.35	11.55%	840.42	13.76%	677.76	14.45%
Karnataka	431.38	8.40%	605.56	8.77%	409.06	6.70%	385.84	8.23%
Uttar Pradesh	339.30	6.61%	525.6	7.61%	454.91	7.45%	467.51	9.97%
Andhra Pradesh	308.11	6.00%	440.3	6.38%	510.31	8.36%	301.76	6.43%
Jharkhand	293.96	5.73%	465.8	6.75%	376.35	6.16%	307.32	6.55%
Odisha	271.73	5.29%	525.75	7.61%	407.22	6.67%	303.59	6.47%
Other States	837.80	16.32%	1,511.59	21.89%	1,248.52	20.44%	801.07	17.08%
<b>Total</b>	<b>5133.24</b>	<b>100%</b>	<b>6,901.53</b>	<b>99.95%</b>	<b>6,102.38</b>	<b>99.93%</b>	<b>4,690.14</b>	<b>99.99%</b>

\*The calculation is done by dividing state-wise sales with total revenue from operations.

**Intellectual Property:** As on the date of the RHP, we have applied for registration of our “logo” and “USM SHAMBHU” under the Trade Mark Act.

Sr No.	Original Trade Mark Name	Application Number	Class	Current Status	Renewal Date
1*		6854730	31	Formalities Check Pass	N.A.
2		7328919	31	Formalities Check Pass	N.A.

\*Our Company has already made the applications for the change of name of this license pursuant to change in the name of our company from “Unisem Agritech Private Limited” to “Unisem Agritech Limited” consequent to conversion into Public Limited. The temporary application number is 12106029.



**Manufacturing plant/ Factory/ Processing Plant, if any:**

Sr. No.	Usage	Address	Details of the Deed/Agreement	Tenure/ Term	Owned/ Rented/ Lease (Amount and Time Period)
1.	Factory/ Processing Plant	RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Ranebennur, Karnataka, India, 581115	Owned	N.A.	N.A.

**Employee Strength:** Company has 166 on roll employees and 131 off roll employees.

For further details refer chapters titled “**Business Overview**” on page no.119 of the RHP.

**BOARD OF DIRECTORS**

Sr. No.	Name	Designation	Experience & Educational Qualification	Other Directorships
1	H N Devakumar	Chairman and Managing Director	Experience: He holds a Bachelor of Science in Agriculture and has over 10 years of experience in the field of agriculture and seed business. He specializes in operational excellence and has handled Business Development and Marketing functions. He presently oversees day-to-day operations and formulates business and growth strategies for the Company.	NIL
2	Anil K N	Whole Time Director	Experience: He holds a Master of Science in Agriculture and possesses more than 30 years of experience in the agriculture and seed industry. He has previously managed business operations and execution activities and is currently responsible for business management and strengthening the dealer and distributor network to support the Company's growth.	NIL
3	Dharanendra H Gouda	Whole Time Director	Experience: He holds a Diploma in Automobile Engineering and has over 10 years of experience in the agriculture and seed sector. He has worked in business operations and now oversees the Company's seed processing, packaging, and supply chain management, ensuring smooth and efficient operations.	NIL
4	Balappa Basappa Madalageri	Non-Executive Director	Experience: He holds Bachelor's and Master's degrees in Science (Agriculture) and a Doctorate in Horticulture Commerce. He has over 20 years of experience in agricultural research, education, and administration. His expertise in hybrid seed development and agri-business management contributes to the Company's strategic growth.	NIL
5	Suma Nagesh Uppin	Non-Executive Independent Director	Experience: He holds a Bachelor of Science in Agriculture and has over 30 years of experience in banking and agriculture. He retired as Branch Manager from Union Bank of India after 32 years of service and also has research experience in agriculture. He provides guidance on financial and strategic matters of the Company.	NIL
6	Ramachandra Subbanna Giddi	Non-Executive Independent Director	She holds a Master of Science in Agriculture and a Master in Education. With over 15 years of experience in the education sector, she has developed expertise in organizational leadership, planning, and team management. Her skills in strategy and people management support the Company's governance and operational efficiency.	NIL

For further details in relation to our Board of Directors, see “**Our Management**” beginning on page no. 184 of the RHP.

The Net Proceeds of the Issue are proposed to be used in accordance with the details provided in the following table:

**OBJECTS OF THE ISSUE**

The fund requirements for each of the objects of the Issue are stated as follows:

(₹ in lakhs)

Sr. No.	Particulars	Total Estimated Expenditure	Estimated deployment of Net Proceeds by the Financial Year ended March 31, 2026*
1	To meet the Working Capital requirement	1,106.00	1,106.00
2	To Repay the Banking Facilities availed by the company	575.00	575.00
3	General Corporate Purpose^	[•]	[•]
	<b>Total</b>	<b>[•]</b>	<b>[•]</b>

Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues/ rights issue, if any, of the Company in the preceding 10 years: N.A.

Name of monitoring agency: N.A.

**Terms of Issuance of Convertible Security: N.A.**

Convertible securities being offered by the Company	N.A.
Face Value/ Issue Price per Convertible Securities	N.A.
Issue Size	N.A.
Interest on Convertible Securities	N.A.
Conversion Period of Convertible Securities	N.A.
Conversion Price for Convertible Securities	N.A.
Conversion Date for Convertible Securities	N.A.
Details of Security created for CCD	N.A.

**SHAREHOLDING PATTERN**

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre-Issue
1.	Promoter and Promoter Group	80,31,800	99.997%
2.	Public	200	0.003%
	Total	80,32,000	100.00%

For further details please refer “*Capital Structure*” beginning on page no. 71 of the RHP.

**Number/amount of equity shares proposed to be sold by selling shareholders: N.A.**

**RESTATED AUDITED FINANCIALS**

(₹ in lakhs)

Particulars	For the period ended on	For the financial year ended on		
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Total income from operations (net)	5,133.79	6,907.75	6,113.88	4,691.15
Net Profit/ (Loss) before tax and extraordinary items	349.58	427.41	215.32	132.15
Net Profit/ (Loss) after tax and extraordinary items	349.58	427.41	215.32	132.15
Equity Share Capital	401.60	401.60	401.60	401.60
Reserves and Surplus	907.63	558.05	130.65	45.33
Net worth	1,309.23	959.65	532.25	446.93
Basic earnings per share (₹)	4.35	5.32	2.68	1.65
Diluted earnings per share (₹)	4.35	5.32	2.68	1.65
Return on net worth (%)	26.92%	44.54%	40.46%	29.57%
Net asset value per share (₹)	16.35	11.95	6.63	5.56

For further details please refer “*Restated Financial Statement*” beginning on page no. 209 of the RHP.

**INTERNAL RISK FACTORS**

The below mentioned risks are top 10 risk factors as per the RHP:

1. We are highly dependent on the sale of particular products i.e. seeds. Our business is exposed to risks related to product concentration, which could materially and adversely affect our business, financial condition, results of operations, and prospects.
2. We rely on third-party farmers who assist us in growing seeds (the “Seed Growing Farmers”) to produce our seeds, and any problems with such Seed Growing Farmers may negatively affect our sales, cash flows from operations and results of operations, and may further expose us to reputational risk.
3. The immediate relatives of our promoters, who are deemed to be a part of the Promoter Group under the SEBI ICDR Regulations have not provided consent, information or any confirmations or undertakings pertaining to themselves which are required to be disclosed as part of the Promoter Group in the Red Herring Prospectus
4. Our operations are subject to high working capital requirements. Our inability to maintain an optimal level of working capital required for our business may impact our operations adversely .
5. Our company operates in the seed developing and trading business and relies heavily on a diverse network of farmers for seed cultivation. Any unavailability or shortage of these farmers, work stoppages, increased demands for compensation, or changes in regulations related to agricultural labour could negatively affect our cash flow and operational results

6. There are outstanding legal proceedings on the date of the Red Herring Prospectus involving our Company, however there may be possible litigation which may adversely affect our business, financial condition and results of operations.
7. Our business is seasonal in nature and therefore our results of operations for any quarter in a given year may not, therefore, be comparable with other quarters in that year.
8. Our inability to predict accurately the demand for our products and to manage our production and inventory levels could materially and adversely affect our business, financial condition, results of operations and prospects.
9. Substantial portion of our revenues has been dependent upon few customers and dealers. The loss of any one or more of our major customers or dealers would have a material adverse effect on our business, cash flows, results of operations and financial condition.
10. Our Promoters/ Directors/ Promoter Group have given personal guarantees and properties in relation to certain debt facilities provided to our Company by our lender. In event of default of the debt obligations, the personal guarantees may be invoked thereby adversely affecting our Promoter's ability to manage the affairs of our Company and our Company's profitability and consequently this may impact our business, prospects, financial condition and results of operations.

For further details please refer the section titled **"Risk Factors"** on page no.28 of the RHP.

### SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. Total number of outstanding claims against the company and amount involved:

Nature of Proceedings	Number of cases	Amount involved (in lakhs)
Direct Tax (Income Tax)	2	26.71
Direct Tax (TDS)	1	0.10
Indirect Tax (GST)	Nil	Nil

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

Sr. No.	Complaint case number	Litigation filed by	Current status	Amount involved
1	STC.NI/373/2025	Company	Pending	Cheque no. 035699 of ₹ 13,72,074 of dated June 17, 2025
2	SC NIA-6071/2023	Company	Pending	Cheque no. 024855 of ₹ 4,12,369 of dated August 14, 2023
3	STC.NI/208/2025	Company	Pending	Cheque no. 02001151 of ₹ 1,83,083 of dated January 30, 2025
4	UN CR/11817/2025	Company	Pending	Cheque dated July 01, 2025 of ₹ 1,25,280
5	STC.NI/374/2025	Company	Pending	Cheque no. 019443 of ₹ 90,345/- of dated June 17, 2025

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

- D. Brief details of outstanding criminal proceedings against Promoters: NIL.

### ANY OTHER IMPORTANT INFORMATION AS PER BOOK RUNNING LEAD MANAGER/ ISSUER – NIL

### DECLARATION BY THE COMPANY

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