



This is an Abridged Prospectus containing salient features of the Red Herring Prospectus dated June 07, 2025 ("RHP"). You are encouraged to read greater details available in the Red Herring Prospectus which is available at <https://www.nseindia.com/companies-listing/raising-capital-public-issues-emerge-public-issue-offer-documents>

THIS ABRIDGED PROSPECTUS CONSISTS '8' PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



SAMAY PROJECT SERVICES LIMITED

CIN: U74210TN2001PLC048005, Date of Incorporation: 08/11/2001

| Registered Office | Corporate Office | Contact Person | Email and Telephone | Website |
|---|------------------|--|--|--|
| Plot No. 1218, 17th Street, West End Colony, Mogappair, Thiruvallur, Chennai - 600 050, Tamil Nadu, India | N.A. | Ms. Ramaa Krishnakumar, Company Secretary and Compliance Officer | Email: investor@samayprojects.in Telephone: +91 9344139102 | www.samayprojects.com |

THE PROMOTERS OF OUR COMPANY ARE MR. ANAND R AND MS. SANTHI KARTHIKEYAN

DETAILS OF ISSUE TO PUBLIC:

| Type of Issue (Fresh/ OFS/ Fresh & OFS) | Fresh Issue Size (by no. of shares or by amount in Rs.) | OFS Size (by no. of shares or by amount in Rs.) | Total Issue Size (by no. of shares or by amount in Rs.) | Issue Under 229(1)/ 229(2) | Share Reservation | | |
|---|---|---|---|----------------------------|---------------------------------------|---------------------------------|----------------------------------|
| | | | | | QIB | NII | RII |
| Fresh Issue | Up to 43,20,000 Equity Shares aggregating up to ₹ [●] Lakhs | N.A. | Up to 43,20,000 Equity Shares aggregating up to ₹ [●] Lakhs | 229 (2) | Not more than 20,00,000 Equity Shares | At least 6,36,000 Equity Shares | At least 14,56,000 Equity Shares |

These equity shares are proposed to be listed on the SME Platform of NSE Limited ("NSE Emerge") and the Designated Stock Exchange will be the NSE.

OFS: Offer for Sale

DETAILS OF OFS BY PROMOTER(S)/ PROMOTER GROUP/ OTHER SELLING SHAREHOLDERS: N.A

| Name | Type | No of Shares offered/ Amount in Rs. | WACA in Rs per Equity |
|------|------|-------------------------------------|-----------------------|
| | | N.A. | |

P: Promoter; PG: Promoter Group; OSS: Other Selling shareholder; WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis.

| Price Band, Minimum Bid Lot & Indicative Timelines | |
|--|---|
| Price Band* | ₹ 32 /- to ₹ 34 /- per Equity Share of Face Value of ₹10/- Each |
| Minimum Bid Lot Size | 4,000 Equity Shares |
| Issue Open On | Monday, June 16, 2025 |
| Issue Closes On | Wednesday, June 18, 2025 |
| Finalisation of Basis of Allotment | On or before Thursday, June 19, 2025 |
| Initiation of Refunds | On or before Friday, June 20, 2025 |
| Credit of Equity Shares to Demat accounts of Allottees | On or before Friday, June 20, 2025 |
| Commencement of trading of Equity Shares | On or before Monday, June 23, 2025 |

*For details of Issue price and Basis for Issue Price, please refer to advertisement and page 96 of the Red Herring Prospectus.

DETAILS OF WACA OF ALL SHARES TRANSACTED OVER THE TRAILING EIGHTEEN MONTHS FROM THE DATE OF RED HERRING PROSPECTUS:

| Period | Weighted Average Cost of Acquisition (in Rs.) | Upper End of the Price Band is 'X' times the WACA | Range of acquisition price Lowest Price - Highest Price (in Rs.) |
|---|---|---|--|
| Trailing Eighteen Month from the date of Red Herring Prospectus (Primary Acquisition) | Nil [#] | NA | NA |
| Trailing Eighteen Month from the date of Red Herring Prospectus (secondary Acquisition) | Nil [#] | NA | NA |

[#]There have been no equity shares that were transacted in the last eighteen months and one year preceding the date of this Red Herring Prospectus by our Promoters, thus the weighted average price of equity share is NIL for trailing eighteen months from the date of Red Herring Prospectus.

WACA: Weighted Average Cost of Acquisition 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 ISSUE

This being the first public issue of our Company, there has been no formal market for the Equity Shares. The face value of the Equity Shares is ₹10/- each. The Floor Price, the Cap Price and the Issue Price to be (determined by our Company in consultation with the Book Running Lead Manager in accordance with SEBI ICDR Regulations), and on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process, as disclosed in "Basis for Issue Price" on page 96 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.

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GENERAL RISKS

Investment 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 entire 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 issued 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 this Red Herring Prospectus. Specific attention of the investors is invited to chapter titled "Risk Factors" beginning on Page No. 28 of this Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Application Form and the Red Herring Prospectus from the Stock Exchange, Syndicate Members, Registrar to the Issue, Share Transfer Agents, Depository Participants, Stock Brokers, 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 Red Herring Prospectus 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.nseindia.com and the BRLM at www.shcapl.com.

| Sr. No. | Issuer name | Issue size (₹ Crores) | Issue price (Rs.) | Listing Date | Opening price on Listing Date (in Rs.) | +/- % change in closing price, [+/- % change in closing benchmark] - 30 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark] - 90 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark] - 180 th calendar days from listing |
|-----------------------------|-----------------------------------|-----------------------|-------------------|-------------------|--|--|--|---|
| Mainboard IPO Issues | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| SME IPO Issues | | | | | | | | |
| 1. | Maxvolt Energy Industries Limited | 54.00 | 180.00 | February 19, 2025 | 180.00 | -5.92% [+1.12%] | +8.28% [+8.78%] | - |
| 2. | Beezaasan Explotech Limited | 59.93 | 175.00 | March 03, 2025 | 146.00 | 0.00% [+4.67%] | +21.49% [+12.00%] | - |
| 3. | Desco Infratech Limited | 30.75 | 150.00 | April 01, 2025 | 160.00 | 62.47% [+5.08%] | - | - |
| 4. | Virtual Galaxy Infotech Limited | 93.29 | 142.00 | May 19, 2025 | 180.00 | - | - | - |
| 5. | Blue Water Logistics Limited | 40.50 | 135.00 | June 03, 2025 | 141.00 | - | - | - |

***All Issues disclosed above are SME IPO Issues. Disclosures subject to recent 5 issues (initial public offerings) in past financial year managed by Merchant Banker with common issues disclosed once.*

| | |
|--|---|
| Name of Book Running Lead Manager and contact details (telephone and email id) of each BRLM | SMART HORIZON CAPITAL ADVISORS PRIVATE LIMITED (Formerly Known as Shreni Capital Advisors Private Limited) Telephone: 022-28706822 E-mail: director@shcapl.com |
| Name of Syndicate Members | SHRENI SHARES LIMITED (Formerly known as Shreni Shares Private Limited) |
| Name of Market Maker and contact details | SHRENI SHARES LIMITED Telephone: 022 - 20897022 E-mail: shrenishares@gmail.com |
| Name of Registrar to the Issue and contact details (telephone and email id) | BIGSHARE SERVICES PRIVATE LIMITED Telephone: 022 - 6263 8200 E-mail: ipo@bigshareonline.com |
| Name of Statutory Auditor | M/s. Krishna & Co., Chartered Accountants |
| Name of Credit Rating Agency and the rating or grading obtained, if any | NA |
| Name of Debenture trustee, if any | NA |
| Self-Certified Syndicate Banks | The list of SCSBs notified by SEBI for the ASBA process is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes on the SEBI website, or at such other website as may be prescribed by SEBI from time to time. A list of the Designated Branches of the SCSBs with which an ASBA Applicant (other than an UPI Applicants using the UPI mechanism), not applying through Syndicate/Sub Syndicate or through a Registered Broker, may submit the ASBA Forms is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=34 on the SEBI website, 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 UPI Applicants) is provided on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=35 which may be updated from time to time or at such other website as may be prescribed by SEBI from time to time. |

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| | |
|--|--|
| Non-Syndicate Registered Brokers | You can submit Application Forms in the Issue to Registered Brokers at the Broker Centres. The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the websites of the NSE at www.nseindia.com , as updated from time to time. |
| Details regarding website address(es)/ link(s) from which the investor can obtain list of registrars to Offer and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable) | 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 website of the NSE at (https://www.nseindia.com/) and updated from time to time. |

PROMOTERS OF THE ISSUER COMPANY

| Sr. No. | Name | Individual/ Corporate | Experience & Educational Qualification |
|---------|-------------------------------|-----------------------|---|
| 1. | Mr. Anand R | Individual | Mr. Anand R , aged 59 years, is one of the Promoter, Chairman and Managing Director of our Company. He holds a bachelor's degree in engineering (production engineering) from Bharathiar University. He also holds a Master's degree in business administration from Baylor University and holds a certificate from Institute of Cost and Works Accountants of India. In his previous stint, he was associated with Comfort Solutions Private Limited, in the capacity of a promoter and director from March 15, 2002 to March 06, 2008, he was involved in marketing the products developed, obtaining the approvals and registration of the products and also handling the financial investments. He has around 22 years of experience in marketing, product handling and finance of fire-fighting products including 16 years of experience in our Company in mechanical engineering and construction industry for EPC Projects. He has taken over the running business of our Company in the year 2008. |
| 2. | Ms. Santhi Karthikeyan | Individual | Ms. Santhi Karthikeyan , aged 63 years, is one of the Promoter and Whole-time Director of our company. She holds a bachelor's degree in engineering (Electronics and Communication Engineering) from University of Madras. In her previous stint, she was associated with Defence Electronics Research Lab, Hyderabad from September, 1984 to November, 1986 as Scientist 'B', also she was associated with Combat Vehicles Research and Development Establishment, Madras from November, 1986 to May 03, 1996 and was also associated with Comfort Solutions Private Limited, in the capacity of a promoter and director since March 15, 2002 to March 06, 2008, she had played a role of designing and developing products for home automation market, Burglar and Fire Alarm products for the banking sector, access control system for office automation market. She has been associated with our Company since 2008 and is still in association. She has a total experience of 33 years including 16 years of work experience in the field of industry in which our company operates. |

For details in respect of our Promoters, please see the section titled "Our Promoters and Promoter Group" beginning on page 174 of the RHP.

BUSINESS OVERVIEW AND STRATEGY

Company Overview: Our Company is primarily engaged in Engineering, Procurement and Construction ("EPC") Services providing specialized services in design, engineering, supply, fabrication, erection and commissioning of balance of plant ("BOP") systems in various industries. Our Company is involved in EPC projects which consists of (i) Piping System, (ii) Tanks and vessels and fabricated structures; and (iii) fire protection and detection systems / firefighting systems ("FFS"). Our Company was established in the year 2001 as 'Samay Project Services Private Limited', a private limited company under the Companies Act, 1956, incorporated pursuant to a certificate of incorporation dated November 08, 2001.

Products/ Service Offering: Our Company deals in the EPC projects consists of (i) Piping System, (ii) Tanks and vessels and fabricated structures; and (iii) fire protection and detection systems / firefighting systems ("FFS").

Geographies Served: Our Company caters to Domestic as well as International Markets.

Key Performance Indicators:

| Key Financial Performance | March 31, 2025 | March 31, 2024 | March 31, 2023 |
|---|----------------|----------------|----------------|
| Revenue from Operations ⁽¹⁾ | 3,714.08 | 4,074.67 | 2,036.06 |
| EBITDA ⁽²⁾ | 575.56 | 660.78 | 360.73 |
| EBITDA Margin (%) ⁽³⁾ | 15.50% | 16.22% | 17.72% |
| PAT | 419.32 | 461.53 | 343.75 |
| PAT Margin (%) ⁽⁴⁾ | 11.29% | 11.33% | 16.88% |
| Return on equity (%) ⁽⁵⁾ | 23.13% | 33.63% | 35.44% |
| Return on Capital Employed (%) ⁽⁶⁾ | 24.56% | 34.00% | 22.94% |
| Debt-Equity Ratio (times) ⁽⁷⁾ | 0.10 | 0.15 | 0.26 |
| Current Ratio (times) ⁽⁸⁾ | 2.63 | 2.64 | 1.98 |

Note: As certified by M/s. AY & Co, Chartered Accountants, by way of their certificate dated June 03, 2025

Client Profile or Industries Served: Engineering, Procurement and Construction Services

Revenue segmentation in terms of top 5/10 clients:

| S. No | Particulars | Fiscal 2025 | | Fiscal 2024 | | Fiscal 2023 | |
|-------|---------------------------|-------------|------------------------------|-------------|------------------------------|-------------|------------------------------|
| | | Revenue | % of revenue from operations | Revenue | % of revenue from operations | Revenue | % of revenue from operations |
| 1. | Top five customers | 2,341.96 | 63.06 % | 2,540.18 | 62.34% | 1,117.02 | 54.86% |
| 2. | Top ten customers | 3,129.49 | 84.26% | 3,550.80 | 87.14% | 1,732.17 | 85.07% |

Note: As certified by M/s Krishna & Co., Chartered Accountants through their certificate dated June 03, 2025.

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Intellectual Property, if any: For details of Intellectual Property, please refer to page 145 of the Red Herring Prospectus

Market Share: Not ascertainable

Manufacturing plant, if any: Since, Company deals in service industry, this data is not available

Employee Strength: 51 Employees as on March 31, 2025

| BOARD OF DIRECTORS | | | | |
|--------------------|------------------------------------|---|--|---|
| Sr No. | Name | Designation (Independent/ Whole time/ Executive/ Nominee) | Experience & Educational Qualification | Other Directorships |
| 1. | Mr. Anand R | Chairman and Managing Director | M Mr. Anand R , aged 59 years, is one of the Promoter, Chairman and Managing Director of our Company. He holds a bachelor's degree in engineering (production engineering) from Bharathiar University. He also holds a Master's degree in business administration from Baylor University and holds a certificate from Institute of Cost and Works Accountants of India. In his previous stint, he was associated with Comfort Solutions Private Limited, in the capacity of a promoter and director from March 15, 2002 to March 06, 2008, he was involved in marketing the products developed, obtaining the approvals and registration of the products and also handling the financial investments. He has around 22 years of experience in marketing, product handling and finance of fire-fighting products including 16 years of experience in our Company in mechanical engineering and construction industry for EPC Projects. He has taken over the running business of our Company in the year 2008. He is responsible for expanding business horizons, corporate strategy, leadership and management, financial performance across verticals, stakeholder relations, innovation and growth, identifying new opportunities and risk management of our Company. | Nil |
| 2. | Ms. Santhi Karthikeyan | Whole- time Director | Ms. Santhi Karthikeyan , aged 63 years, is one of the Promoter and Whole-time Director of our company. She holds a bachelor's degree in engineering (Electronics and Communication Engineering) from University of Madras. In her previous stint, she was associated with Defence Electronics Research Lab, Hyderabad from September, 1984 to November, 1986 as Scientist 'B', also she was associated with Combat Vehicles Research and Development Establishment, Madras from November, 1986 to May 03, 1996 and was also associated with Comfort Solutions Private Limited, in the capacity of a promoter and director since March 15, 2002 to March 06, 2008, she had played a role of designing and developing products for home automation market, Burglar and Fire Alarm products for the banking sector, access control system for office automation market. She has been associated with our Company since 2008 and is still in association. She has a total experience of 33 years including 16 years of work experience in the field of industry in which our company operates. She heads the engineering, piping and fire-fighting divisions of our Company and is responsible for detailed engineering submissions and coordination in all the projects | Nil |
| 3. | Ms. Gowri Ramachandran | Independent Director | Ms. Gowri Ramachandran , aged 64 years, is an Independent Director of our Company. She holds a master's degree in commerce from Osmania University. She also holds a master's degree in business administration and masters of philosophy in corporate secretaryship from Alagappa University. She also holds a doctorate degree in corporate secretaryship from Alagappa University. She is also a chartered wealth manager and has completed her course from American Academy of Financial Management. In her previous stint, she was working in Railway Services from 1984 and subsequently got absorbed in RITES from December 1994 till August 2005 and has got experience in the field of finance. She is currently on the Board of Hindustan Chamber of Commerce from 2018 till now. She has overall 26 years of work experience, including 21 years of initial experience in the field of Finance. She has been associated with our Company since January 06, 2024 as an Independent Director. | 1. Lancor Holdings limited 2. Hindustan Chamber of Commerce; |
| 4. | Mr. Narayanan Ananthaseshan | Independent Director | Mr. Narayanan Ananthaseshan , aged 62 years, is an Independent Director of our Company. He holds a degree of Bachelor of Science in Physics from University of Madras and also holds a degree of Masters of Science in Applied Science (in the Faculty of Engineering) from PSG College of Technology. He also holds master's degree in technology, with specialisation in materials science & engineering from Indian Institute of Technology, Kharagpur. Also, he has completed a course from Indian Institute of Management Calcutta on Strategic Management for Corporate Leadership. In his previous stint, he was associated with Carborundum Universal Limited from February 1986 as a trainee, Later on, he was associated with Electro Minerals Division from June 1987 to July 1991 as a Technical Officer. He was then appointed as Assistant Technical Manager from July 1991 to January 1995 in Electro Minerals Division. He was then re-designated as a Technical Manager from January 1995 to July 1997 in Electro Minerals Division. Further, He was appointed as a Senior Technical Manager of Electro Minerals Division from July 1997 to November 1997. Further, He was a Senior Marketing Manager of Electro Minerals Division from November 1997 to March 2000. Later on, from March 2000 to November 2001 he has worked in the capacity of Senior Manager of Manufacturing and Materials in Abrasives Division. Further, He was re-designated as a Senior Manager in Commercial Abrasives Division | Nil |

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| | | | | |
|----|----------|----------------------|---|-------------------------------------|
| | | | from November 2001 to July 2002. Further, he was a Deputy General Manager in Commercial Abrasives Division from July 2002 to November 2003. He was then appointed as a Deputy General Manager in Electro Minerals Division from November 2003 to July 2005. He was then appointed as a General Manager in July 2005 to May 2007 in Electro Minerals Division. Also, he was then promoted to Vice President of Electro Minerals Division in May 2007 to July 2009. Further he was a Senior Vice President of Corporate Division in July 2009 to February 2014. And then he was a President of Abrasives Corporate Division in February 2014 to April 2019. Since April 2019 to November 2019 he was appointed as an Executive Director and Head of Abrasives Division. In November 2019 he worked in the capacity of Managing Director of Carborundum Universal Limited till August 2023. He has an overall work experience of 36 years in leadership role. He has been associated with our Company as an Independent Director since January 06, 2024. | Nil |
| 5. | Mr. Vinu | Independent Director | Mr. Vinu , aged 40 years, is an Independent Director of our Company. He holds Bachelor of Technology in Chemical Engineering from Anna University, Chennai. He also holds a doctorate degree in philosophy from Indian Institute of Science, Bangalore. In his previous stint he was associated with Chemical and Biological Engineering, Northwestern University, U.S.A as Postdoctoral Researcher from July 2010 to May 2012, he was also associated with Indian Institute of Technology, Madras in the capacity of an Assistant Professor from 2012 to 2017 and as an Associate professor from 2017 to 2022, He was also an Associate Faculty in National Center for Catalysis Research (NCCR) & National Center for Combustion Research and Development (NCCRD) from 2012 onwards and is presently in association as a professor in the department of chemical engineering from 2022. He has a total work experience of 14 years in the fields of education sector. He has been associated with our Company as an Independent director since January 06, 2024. | X2 Fuels and Energy Private Limited |

For the complete profile of our Board of Directors, please refer to the chapter title "Our Management - Brief profile of our Directors beginning on page 162 of the Red Herring Prospectus.

OBJECTS OF THE ISSUE

Details of means of finance –

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

(₹ In Lakhs)

| Sr. No. | Particulars | Amount to be financed from Net Proceeds* | Estimated deployment or Utilizations of Net Proceeds in Fiscal 2025-2026 |
|---------------|--|--|--|
| 1. | Funding working capital requirements of our company; | Up to 1,200 | Up to 200 |
| 2. | General Corporate Purpose [#] | [●] | [●] |
| Total* | | [●] | [●] |

[#]The amount to be utilised for general corporate purposes alone shall not exceed 25% of the Gross Proceeds.

^{*}To be determined upon finalisation of the Issue Price and updated in the Prospectus prior to filing with the RoC.

Means of finance: The fund requirements for the Objects are proposed to be met from the Net Proceeds and our internal accruals. Accordingly, we confirm 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 through the Fresh Issue as required under Regulation 230(1)(e) of the SEBI ICDR Regulations and amendments thereto.

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: NA

Name of monitoring agency, if any: NA

Terms of Issuance of Convertible Security, if any: NA

SHAREHOLDING PATTERN:

| Sr. No. | Particulars | Pre-Offer number of Equity Shares | % Holding of Pre-Offer |
|---------|-----------------------------|-----------------------------------|------------------------|
| 1. | Promoters & Promoter Group | 1,06,20,000 | 96.29% |
| 2. | Public | 4,09,320 | 3.71% |
| 3. | Non - Promoter Non - Public | - | - |
| | Total | 1,10,29,320 | 100.00% |

NUMBER/AMOUNT OF EQUITY SHARES PROPOSED TO BE SOLD BY SELLING SHAREHOLDERS, IF ANY: N.A

SUMMARY OF RESTATED FINANCIALS

The following information has been derived from the Restated Financial Information:

(₹ In Lakhs)

| Particulars | For the year ended March 31, | | |
|---|------------------------------|----------|----------|
| | 2025 | 2024 | 2023 |
| Total revenue from operations (Net) | 3,714.08 | 4,074.67 | 2,036.06 |
| Net Profit/(Loss) before tax and extraordinary items | 574.33 | 622.35 | 346.00 |
| Net Profit / (Loss) after tax and extraordinary items | 419.32 | 461.53 | 343.75 |
| Equity Share Capital | 1,102.93 | 1,102.93 | 30.64 |
| Reserves & Surplus | 919.65 | 500.33 | 1,111.10 |

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| | | | |
|---|----------|----------|----------|
| Net worth | 2,022.58 | 1,603.26 | 1,141.73 |
| Basic & Diluted earnings per share (Rs.) (Pre-Bonus) | 3.80 | 4.18 | 3.12 |
| Basic & Diluted earnings per share (Rs.) (Post-Bonus) | 3.80 | 4.18 | 3.12 |
| Return on net worth (%) | 20.73% | 28.79% | 30.11% |
| Net asset value per share (Rs.) (Pre-Bonus) | 18.34 | 14.54 | 372.66 |
| Net asset value per share (Rs.) (Post-Bonus) | 18.34 | 14.54 | 10.35 |

For further details, see “Restated Financial Information” on page 180 of the Red Herring Prospectus.

BUSINESS RISK FACTORS

The below mentioned risks are top 10 risk factors as per the Red Herring Prospectus:

1. We derived 63.06% and 84.26% & 62.34% and 87.14% of our revenue from our top five and top ten customers, respectively, for Fiscal 2025 and Fiscal 2024, and any inability to retain our key customers or attract new customers and expand our customer network, could negatively affect our business and results of operations.
2. There are outstanding litigations involving our Company and our Promoters which, if determined adversely, may affect our business and financial condition.
3. Our Company had negative cash flows in the past years, details of which are given below. Sustained negative cash flow could impact our growth and business.
4. In respect of our governmental customers, projects are typically awarded to us on satisfaction of prescribed pre-qualification criteria and following a competitive bidding process. Our business and our financial condition may be adversely affected if new EPC projects are not awarded to us or if orders awarded to us are prematurely terminated.
5. We derive majority of our revenues from limited number of government entities for the past 3 financial years. Any adverse changes in the central or state government policies may lead to our orders being foreclosed, terminated, restructured or renegotiated, which may have a material effect on our business and results of operations.
6. Our Company in the usual course of Business does not have any long term contracts with its Customers and we rely on purchase orders for delivery of EPC products and services. Loss of one or more of our orders or reduction in revenue derived from that orders, may adversely affect our Business, Results of Operations and Financial Condition.
7. Increases in the prices or our failure to obtain raw materials, parts and other materials required for our operations could adversely affect our business and results of operations.
8. We depend on our suppliers for raw materials, parts and other materials. Any interruption in the availability of raw materials, parts and other materials, or any disruption, breakdown or shutdown of our suppliers or any instability of our supplier base could adversely impact our operations.
9. We source our majority of the raw materials from domestic market i.e. Chhattisgarh, Maharashtra, Tamil Nadu and Telangana and from International Markets i.e. China and Europe. Any adverse developments affecting our procurement in these regions could have an adverse impact on our revenue and results of operations.
10. The Restated Financial Statements have been provided by Peer Reviewed Chartered Accountants who is not Statutory Auditor of our Company.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against our Company and amount involved:

| Name of Entity | Criminal Proceedings | Tax Proceedings | Statutory or Regulatory Proceedings | Disciplinary actions by the SEBI or Stock Exchanges against our Promoters | Material Civil Litigations | Aggregate amount involved (Rs in Lakhs) |
|-----------------------|----------------------|-----------------|-------------------------------------|---|----------------------------|---|
| Company | | | | | | |
| By the Company | Nil | 4 | Nil | Nil | 2 | 346.32 |
| Against the Company | 1 | 3 | Nil | Nil | Nil | 30.69 |
| Directors | | | | | | |
| By our Directors | Nil | Nil | Nil | Nil | Nil | Nil |
| Against the Directors | Nil | Nil | Nil | Nil | Nil | Nil |
| Promoters | | | | | | |
| By Promoters | Nil | Nil | Nil | Nil | Nil | Nil |
| Against Promoters | Nil | Nil | Nil | Nil | Nil | Nil |

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

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

D. Details of outstanding criminal proceedings against Promoters: -

| Sr. No. | Particulars | Litigation filed by | Current status | Amount involved |
|---------|-------------|---------------------|----------------|-----------------|
| 1. | NA | NA | NA | NA |

For further details of the outstanding litigation proceedings, see “Outstanding Litigation and Material Developments” on page 223 of the Red Herring Prospectus.

ANY OTHER IMPORTANT INFORMATION AS PER BRM / ISSUER COMPANY - NA

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines or regulations issued by the Government and / or the guidelines or regulations issued by the Securities and Exchange Board of India, as the case may be, have been complied with and no statement made in the Red Herring Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India Act, 1992, each as Amended, or the rules made thereunder or Guidelines / Regulations issued, as the case may be. We further certify that all statements and disclosures made in the Red Herring Prospectus are true and correct.

LIST OF SELF CERTIFIED SYNDICATE BANKS (SCSBs) UNDER THE ASBA PROCESS

| Sr. No. | Name of the Bank | Controlling Branch & Address | Contact Person | Telephone Number | Fax Number | Email |
|---------|---------------------------------|--|--|--|-------------------|---|
| 1. | Axis Bank Ltd. | Centralised Collections and Payment Hub (CCPH) 5th Floor, Gigaplex, Building No. 1, Plot No. I.T.5, MIDC, Airoli Knowledge Park, Airoli, Navi Mumbai – 400708 | Mr. Sunil Fadtare Assitant Vice President | 022-71315906, 9819803730 | 022- 71315994 | Sunil.fadtare@axisbank.com |
| 2. | AU Small Finance Bank Limited | CP3 235, Industrial Area, Apparel Park, Mahal Road, Jagatpura, Jaipur, Rajasthan 302022 | Vikrant Singh Sirohi | Mobile : +91 7340012357 | - | cpcasba@aubank.in |
| 3. | Bandhan Bank | Adventz Infinity@5, BN Block, Sector V, Salt Lake City, Kolkata | Sagar Ranjan Das Senior Manager | Mobile : 9022339164 | - | asba.business@bandhanbank.com |
| 4. | Bank of Baroda | Mumbai Main Office, 10/12 Mumbai Samachar Marg, Fort, Mumbai-23 | Mr. Sonu A. Arekar | 022-40468314, 40468307, | 022-22835236 | asba.fortap@bankofbaroda.com |
| 5. | Bank of Maharashtra | Fort Branch, 1st Floor, Jammangal, 45/47, Mumbai Samachar Marg, Mumbai – 400023 | SHRI. V R Kshirsagar (DGM) | 022-22694160 22652595 22663947 | 022-22681296 | brmgr2@mahabank.co.in; bom2@mahabank.co.in |
| 6. | BNP Paribas | BNP Paribas House, 1, North Avenue, Maker Maxity, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 | Mr. Ashish. Chaturvedi, Mr. Dipu SA, Ms Prathima Madiwala | (022) 61964570/61964594/61964592 | (022) 61964595 | Ashish.chaturvedi@asia. bnpparibas.comdipu.sa@asia. bnpparibas.comprathima. madiwala@asia.bnpparibas.com |
| 7. | Barclays Bank PLC | Barclays Bank PLC 601/603 Ceejay House, Shivsagar Estate, Dr Annie Besant Road, Worli, Mumbai – 400018 | Parul Parmar | +91- 22 6719 6400/ 6575 | +91- 22 6719 6996 | Parul.parmar@barclays.com |
| 8. | Bank of India | Phiroze Jeejeebhoy Tower, (New Stock Exchange Bldg), P. J. Tower, Dalal Street, Fort, Mumbai – 400 023. | Shri Navin Kumar Pathak, Senior Manager | 022-22723631/1677/ 9619810717 | 022-22721782 | Stockexchange.Mumbai, south@bankofindia.co.in |
| 9. | Credit Suisse | 10th Floor, Ceejay House, Plot F, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400018. | Yogesh Bachwani | 098216 13306 | - | yogesh.bachwani@credit-suisse.com |
| 10. | CITI Bank NA | Citigroup Center, Plot No C-61, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 | S Girish | 022-26535504, 98199 12248 | 022-26535824 | s.girish@citi.com, asba.ops@ citi.com |
| 11. | Central Bank of India | Ground floor, Central Bank of India, Central Bank Building, Fort, Mumbai 400001 | Mr. Vineet Bansaj | 022- 22623148, 22623149 | 022-22623150 | asba4082@centralbank.co.in |
| 12. | Canara Bank | Canara Bank, Capital Market Service Branch,407, 4th floor, Himalaya House79, Mata Ramabai Ambedkar, Marg, MUMBAI-400 001 | Mr. Arvind Namdev Pawar | 022-22661618/ 22692973/ 9769303555 | 022-22664140 | cb2422@canarabank.com, mbdcomcity@canarabank.com, hocmbd@canarabank.com |
| 13. | City Union Bank Ltd. | 48, Mahalakshmi St., T. Nagar, Chennai - 600 017.Tamil Nadu. | Sivaraman | 044 - 24340010, 24343517, 24346060, 24348586, 9380286558, 9382642081 | 044 - 24348586 | cub001@cityunionbank.com |
| 14. | DBS Bank Ltd. | DBS Bank Ltd, Fort House, 221, Dr. D.N. Road, Fort, Mumbai, 400 001 | Amol Natekar | +91 22 6613 1213 | +91 22 6752 8470 | amolnatekar@db.com |
| 15. | DCB Bank | 154, S.V.Patel Road, Dongri (E), Pin - 400009. | Meenaz Hasanali Thanawala | 022-67474170 | - | meenaz@dcbbank.com |
| 16. | Dhanlaxmi Bank Limited | Ground Floor, Jammabhooni Bhavan, Plot 11 -12, Jammabhooni Marg, Fort Mumbai, Maharashtra – 400 001 | Ramesh Menon | 9167832288, 022- 22871658 | - | ramesh.menon@dhanbank.co.in |
| 17. | Deutsche Bank | Sidrah, 110, Swami Vivekananda Road, Khar (West), Mumbai 400052 | Ms. Hetal Dholakia | (91) (022) 6600 9428 (91) (022) 6600 9419 | - | hetal.dholakia@db.com manoj-s.naik@db.com; nanette. daryanani@db.com. |
| 18. | Equitas Small Finance Bank | CPC, Phase II, 4th floor, Spencer Plaza, No 769, Anna Salai, Chennai - 600002 | Chandrashekar Arumugam | (M) 8939886802 | - | asbaoperations@equitasbank.com; asbarecon@equitasbank.com |
| 19. | GP Parsik Sahakari Bank Limited | Shivram Patil Bhavan, Parsik Nagar, Kalwa, Thane | Mr.Mayur M.Tanksale | 022-25456655 | - | mmmtanksale800@gpparsikbank.net / pjsbasba@gpparsikbank.net |
| 20. | HSBC Ltd. | 3rd Floor, PCM Dept. Umang, Plot CTS No. 1406-A/28, Mindspace, Malad (West) Mumbai 400 064 (address of IPO Operations office) | Mr Jagrut Joshi | (022) 67115485/ 9870403732 | (022) 66536005 | jagrutjoshi@hsbc.co.in |
| 21. | HDFC Bank Ltd. | FIG – OPS Department HDFC Bank Ltd Lodha - I Think Techno CampusO-3 Level Next to Kanjurmarg Railway Station Kanjurmarg (East) Mumbai - 400042 | Vincent Dsouza / Siddharth Jadhav / Prasanna Uchil | 022-30752929 / 2927 / 2928 | - | vincent.dsouza@hdfcbank.com, siddharth.jadhav@hdfcbank.com, prasanna. uchil@hdfcbank.com |
| 22. | IDFC First Bank | Building no 2, Mindspace TTC Industrial Area, Juinagar. Navi Mumbai – 400 706 | Mr. V M Praveen | 022-49850025/ 9819708055 | - | ASBA.CB@idfcfirstbank.com |
| 23. | ICICI Bank Ltd. | ICICI BANK LIMITED, Capital Market Division, 1st Floor, 122, Mistry Bhavan, Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai | Roshan Tellis | 022-22859874/803 | 022-22611138 | roshan.tellis@icicibank.com |
| 24. | IDBI Bank Ltd. | IDBI Bank Limited Central Processing Unit, Sarju House, 3rd Floor, Plot No 7, Street No. 15, Andheri MIDC, Andheri (E), Mumbai.Pin : 400093 | Shri. Naveen Nischal HP / Shri Viral Barodia | 022- 66700525 / 685 | - | hp.naveennischal@idbi.co.in / barodia.viral@idbi.co.in |
| 25. | Indian Bank | Nandanam Branch- 480 Anna Salai, Nandanam 600035 | Mr. V Muthukumar, Mr. M Veerabahu | 044 24330233 | 044 24347755 | nandanam@indianbank.co.in |
| 26. | IndusInd Bank | IndusInd Bank Ltd. Fort Branch Sonawalla Bldg, Mumbai Samachar Marg, Fort, Mumbai 400001 | Yogesh Adke Dy. Vice President | 022-66366589 / 91 / 929833670809 | 022-22644834 | yogesh.adke@indusind.com |
| 27. | Indian Overseas Bank | Mexxanine Floor, Cathedral Branch, 762 Anna Salai, Chennai 600 002 | Mr. V. Srinivasan | 044 - 28513616 | - | deposit@jobnet.co.in |
| 28. | J P Morgan Chase Bank, N.A. | J.P. Morgan Tower, Off C.S.T. Road, Kalina Santacruz - East, Mumbai - 400 098 | Mahesh Aras | 022-61573811 | 022-61573949 | Mahesh.aras@jpmorgan. comIndia.operations@jpmorgan.com |
| 29. | Janata Sahakari Bank Ltd. | N S D L Department Bharat Bhavan, 1360, Shukrawar Peth, Pune -411002 | Shri. Ajit Manohar Sane+91 9960239391 | +91 (20) 24431011 +91 (20) 24431016 +91 9503058993 | +91 (20) 24431014 | jsbnsdl@dataone.in |
| 30. | Karur Vysya Bank Ltd. | Demat Cell, Second Floor No 29, Rangan Street, T Nagar, Chennai - 600 017 | Maruthi Kumar Yenamandra | 044- 24340374 | 044-24340374 | maruthikumar@kvbmail.com, kvbdp@kvbmail.com |

| Sr. No. | Name of the Bank | Controlling Branch & Address | Contact Person | Telephone Number | Fax Number | Email |
|---------|---|---|---|---|----------------------|---|
| 31. | Karnataka Bank Ltd | The Karnataka Bank Ltd Mangalore-H O Complex Branch Mahaveera Circle Kankanady Mangalore - 575002 | Ravindranath Baglodi [Sr.Manager] | Ph: 0824-2228139 /140 /141 | Fax: 0824-2228138 | Email: mlr.hocomplex@ktkbank.com |
| 32. | Kotak Mahindra Bank Ltd. | Kotak Infinity, 6 th Floor, Building No. 21, Infinity Park, Off Western Express Highway, General AK Vaidya Marg, Malad(E) | Prashant Sawant | D-+91 22 6605 6959M-+91 9967636316 | +91 66056642 | prashant.sawant@kotak.com |
| 33. | Mehsana Urban Co-Op. Bank Ltd. | Head Office, Urban Bank Road, Highway, Mehsana - 384002 | Branch Manager | +91-2762-251908 | +91-2762-240762 | asba@mucbank.com |
| 34. | Nutan Nagrik Sahakari Bank Ltd. | Opp Samratsheshwar Mahadev, Nr, Law Garden, Ellisbridge, Ahmedabad-380006 | Miti Shah | 9879506795 | 7926564715 | smiti@1977@yahoo.com |
| 35. | Punjab National Bank | Capital Market Services Branch, PNB House, Fort, Sir P.M.Road Mumbai | Sh. K Kumar Raja | Tel - 022- 22621122, 22621123, | 022 - 22621124 | pnbcapsmbai@pnb.co.in |
| 36. | Punjab & Sind Bank | Rajindera Place- 21 Rajindra Place Bank House New Delhi-110008 | RPS Sandhu | 011- 25825784/25711836 9911129088 | - | d0606@psb.co.in |
| 37. | RBL Bank Limited | Techniplex - I, 9 th Floor, Off Veer Savarkar Flyover, Goregaon (West), Mumbai - 400062. | Shashikanth Sanil | 022-40288193, 022-40288196, 022-40288197 | 022-40288195 | asba_ops@rblbank.com |
| 38. | Rajkot Nagarik Sahakari Bank Ltd. | Nagrik Bhavan No 1 Parabazar Dhebarbhai Road Rajkot | Shri Yogesh Raveshiya | 9427495222 | (0281) 2233916/17/18 | khumesh@rnsbindia.com; asba@rnsbindia.com |
| 39. | State Bank of Hyderabad | Gunfoundry, Hyderabad | Sri Ashok Kulkarni | 040-23387325 | 040-23387743 | gunfoundry@sbyhd.co.in |
| 40. | State Bank of Travencore | Anakachery Buildings, Y M C A Road, Statue, Thiruvananthapuram-695001 | P. P. Muralidharan | 0471-2333676 | 0471-2338134 | dptvm@sbt.co.in |
| 41. | SVC Co-Operative Bank Ltd. | Unit No.601-602-603 Dosti Pinnacle Plot No. E-7, Road No.22, Wagle Estate, Thane 400604 | Mr. Omkar Anil Sukhathankar | (O) 71991460 71991461 71991462 71991463 71991465 | - | sukhathankaroa@svcbank.com |
| 42. | State Bank of Bikaner & Jaipur | Financial Super Market Branch, Apex Mall, Tonk Road, Jaipur | Shri N K Chandak | 0141-27444159413398505 | 0141-2744457 | sbbj11060@sbbj.co.in innkchandak@sbbj.co.in |
| 43. | State Bank of India | State Bank of India, Capital Market Branch(11777),Videocon Heritage Building(Killick House),Charanjit Rai Marg, Fort, Mumbai - 400 001. | Ms. Raviti | Telephone:022-22094932 Mobile:9870498689 | 022-22094921 | nib.11777@sbi.co.in |
| 44. | Standard Chartered Bank | Crescenzo, 3rd Floor, C/38-39, G-Block, Opposite MCA Club, Bandra-Kurla Complex, Bandra [East], Mumbai 400-051 | Rohan Ganpule | 022 - 61157250 / 022 - 61157234 | 022 -26757358 | lpo.scb@sc.com |
| 45. | Syndicate Bank | Capital Market Service Branch, 26A, First Floor, Syndicate Building, P.M. Road, Fort, Mumbai. | P Padmavathy Sundaram, Chief Manager | 022-22621844 | 022-22700997 | padmas@syndicatebank.co.in/ cmssc@syndicatebank.co.in |
| 46. | South Indian Bank | ASBA Cell (NODAL OFFICE) 2nd Floor, Shanu Towers, North Kalamassery, Ernakulam, Kerala - 683 104 | John K Mechery | 9645817905 | 0484-2351923 | asba@sib.co.in |
| 47. | State Bank of Patiala | CO 99-102, Sector - 8C, Chandigarh | Shri. Amarjit Singh Gim | 0172-2779116, 2546124, 254386809779586096 | 0172-2546080 | b5597@sbp.co.in |
| 48. | State Bank of Mysore | P. B. No. 1066. # 24/28, Cama Building, Dalal Street, Fort, Mumbai -400 001 | Shailendra kumar | 7208048007022- 22678041 | 022-22656346 | s.kumar@sbm.co.indialst@sbm.co.in |
| 49. | The Federal Bank Limited | ASBA CELL, Retail Business Dept., Federal Bank, Marine Drive, Ernakulam 682031 | Dhanya Dominic | 0484-2201847 | 4842385605 | rbd@federalbank.co.indhanyad@federalbank.co.inriyacob@federalbank.co.in |
| 50. | Tamilnad Mercantile Bank Ltd. | Tamilnad Mercantile Bank Ltd., Depository Participant Services Cell Third Floor, Plot No.4923, A/16, 2nd Avenue, Anna Nagar (West), Chennai - 600 040, Tamilnadu, India | Mr. N. Rajasegaran | 044-26192552 | 044-26204174 | dps@tmbonline.com |
| 51. | The Jammu & Kashmir Bank Ltd. | 79 A, Mehta House, Bombay Samachar Marg, Fort, Mumbai - 400 023. | Ashfaq Ahmad | 9987984105, 022-66595971 | 022-6634183 | bombay@jkbmail.com |
| 52. | The Kalupur Commercial Co-Operative Bank Ltd. | Kalupur Bank Bhavan, Nr. Income Tax Circle, Ashram Road, Ahmedabad-380 014 | Jay V. Pathak Manager | 079-27582028 | 079-27544666 | jay@kalupurbank.com |
| 53. | The Lakshmi Vilas Bank Ltd. | Bharat House, Ground Floor, 104, Bombay Samachar Marg, Fort Mumbai - 400 001. | S Ramanan | 022-22672255-22672247(M)- 22673435(CM) | 022-22670267 | Mumbaiort_bm@lvbank.in |
| 54. | The Surat Peoples Co-op Bank Ltd | Central Office. Vasudhara Bhavan, Timaliyawad, Nanpura, Surat - 395001 | Mr. Iqbal Shaikh | 0261-2464577 | 0261-2464577,592 | Iqbal.shaikh@spcbl.in |
| 55. | The Saraswat Co-operative Bank Ltd. | Madhushree, Plot No. 85, District Business Centre, Sector - 17, Vashi, Navi Mumbai - 400703 | Mr. Ajit Babaji Satam | 022-27884161 27884162 27884163 27884164 | 022-27884153 | ab_satam@saraswatbank.com |
| 56. | TJSB Sahakari Bank Ltd | 2nd Floor, Madhukar Bhavan, Road No.16, Wagle Estate | Department Head | 022-25838525/530/520 | | tjsbasba@tjsb.co.in |
| 57. | Union Bank of India | MUMBAI SAMACHAR MARG, 66/80, Mumbai Samachar Marg, Post Bag No.253 & 518, Fort, Mumbai - 400023. | Mr. D B JAISWAR | 022-22629408 | 022- 22676685 | jaiswar@unionbankofindia.com |
| 58. | UCO Bank | Mumbai Main (Retail) Br., UCO Bank Bldg., D. N. Road, Mumbai- 400 023 | Manager | 022 40180117 9022457840 | 022-2222870754 | bo.dnroad@mtnl.net.in |
| 59. | Yes Bank Ltd. | YES Bank Limited, Indiabulls Finance Centre, Tower -II , 8th Floor, Senapati Bapat Marg, Elphinstone Road, Mumbai - 400 013. | Alok Srivastava / Shankar Vichare / Avinash Pawar | 022 3347 7374/ 7259/ 7251 | 022 24214504 | dlbtiservices@yesbank.in |
| 60. | The Ahmedabad Mercantile Co-Op. Bank Ltd. | Head office :- "Amco House", Nr. Stadium Circle, Navrangpura, Ahmedabad-09 | Bimal P Chokshi | 079-26426582-84-88 | 079-26564863 | amcoasba@rediffmail.com |
| 61. | Catholic Syrian Bank Ltd. | P B No. 1900, Ground Floor, Marshall Annex Building, Soorji Vallabhdas Marg, Ballard Estate, Mumbai, Maharashtra, Pin-400001 | Ram Mohan G S | 022-64502165, 022-22664269, 022-22665865, 022-22650850 | - | mumbaiort@csb.co.in |

ASBA Applicants may approach any of the above banks for submitting their application in the issue. For the complete list of SCSBs and their Designated Branches please refer to the website of SEBI <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=34>. A list of SCSBs is also displayed on the website of NSE at www.nseindia.com.