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CSML

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COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

CORPORATE IDENTITY NUMBER: U92410MH2002PLC138419

THE EQUITY SHARES OF OUR COMPANY ARE PROPOSED TO BE LISTED ON THE SME PLATFORM OF BSE LIMITED ("BSE SME").

Our Company was originally incorporated as *"Complete Sports and Management India Private Limited"*, a private limited company under the provisions of Companies Act, 1956, pursuant to a certificate of incorporation dated December 26, 2002, issued by the Assistant Registrar of Companies, Mumbai, Maharashtra. Thereafter, pursuant to the conversion of the Company from a private limited company to a public limited company, the name of the Company was changed to *"Complete Sports and Management India Limited"*, in accordance with a Board resolution dated November 25, 2025 and a Shareholders' resolution dated December 19, 2025. A fresh certificate of incorporation consequent upon conversion and change of name was issued by the Registrar of Companies, Central Processing Centre, on January 21, 2026. For details relating to changes in the registered office of our Company, see *"History and Certain Corporate Matters - Changes in the Registered Office"* on page 218 of the Prospectus.

Registered Office: B-223 - 226, 2nd Floor, Chintamani Plaza, Mohan Studio Compound, Andheri Kurla Road, Chakala, Andheri (East), Mumbai - 400099, Maharashtra, India.

Telephone: 022 - 49739657 | **Email:** investors@csmlindia.com | **Website:** www.csmlgroup.com | **Contact Person:** Manali Jain, Company Secretary and Compliance Officer

THE PROMOTERS OF OUR COMPANY ARE ROHIT RAJESH MATHUR, ABHA ROHIT MATHUR AND ROHAN ROHIT MATHUR

Our Company has filed the Prospectus dated September 02, 2026 with ROC and Equity shares are proposed to be listed on SME platform of BSE Limited ("BSE SME") on September 04, 2026.

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

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

Our Company, Complete Sports and Management India Limited (**"CSML"** or the **"Company"**), engaged in the business of sourcing, trading and distribution of a diversified portfolio of amusement and leisure equipment. We also provide installation, commissioning, maintenance and related advisory and consulting services. We operate across the amusement, entertainment and leisure infrastructure value chain and provide solutions to customers for the development and operation of entertainment destinations, for further and complete information, see chapter titled *"Our Business"* beginning on page 172 of the Prospectus.

BASIS OF ALLOTMENT

INITIAL PUBLIC OFFER OF 55,50,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED ("OUR COMPANY" OR "CSML" OR "THE ISSUER") FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125 PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹7,492.50 LAKHS ("THE ISSUE"), OF WHICH 2,80,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹378.00 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E., NET ISSUE OF 52,70,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹7,114.50 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.99% AND 25.63% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THE FACE VALUE OF THE EQUITY SHARE IS ₹ 10/- AND ISSUE PRICE IS ₹ 135/- EACH
THE ISSUE PRICE IS 13.50 TIMES OF THE FACE VALUE OF THE EQUITY SHARE
ANCHOR INVESTOR ISSUE PRICE: ₹ 135/- PER EQUITY SHARE

BID/ ISSUE PROGRAMME	
	ANCHOR INVESTOR BIDDING DATE WAS: THURSDAY, AUGUST 27, 2026
	BID/ ISSUE OPENED ON: FRIDAY, AUGUST 28, 2026
	BID/ ISSUE CLOSED ON: TUESDAY, SEPTEMBER 01, 2026

RISKS TO INVESTORS

For further details of the risks applicable to us, see *"Risk Factors"* beginning on page 23.

1. **Risk to Investors summary description of key risk factors based on materiality:**

a) **Customer Concentration:** We derived 80.53%, 65.55% and 80.45% of our revenue from our top ten customers for the Fiscals 2026, 2025 and 2024, respectively. The loss of any of these customers or reduction in business from such will have a material adverse effect on our business, financial condition, results of operations and cash flows.

b) **Dependence on Demand for Our Products and Services:** Our revenues are substantially dependent on demand for our amusement and entertainment solutions portfolio and related services. Any decline in demand for such offerings, changes in customer preferences, loss of significant customers, or adverse developments in the entertainment and leisure industry could materially and adversely affect our business, financial condition, results of operations and cash flows.

c) **Supplier and Manufacturer Concentration:** Our purchases are substantially concentrated among a limited number of international manufacturers and suppliers, with our top ten suppliers accounting for 81.93%, 73.20% and 81.07% of our total purchases for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. Any disruption in our relationships with such manufacturers and suppliers could materially and adversely affect our business, financial condition, results of operations and cash flows.

d) **Dependence on Brunswick and Exclusivity Arrangements:** We are the exclusive distributor of Brunswick bowling product LLC in certain jurisdictions, and revenues generated from Brunswick bowling equipment accounted for 50.21%, 34.42% and 50.67% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively. Any loss of exclusivity, deterioration in our relationship with Brunswick, or disruption in the supply of Brunswick products could materially and adversely affect our business, financial condition, results of operations and cash flows.

e) **Dependence on Family Entertainment Centres:** Our business is substantially dependent on demand from family entertainment centres, which accounted for 87.47%, 73.77% and 78.70% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively, and on our ability to maintain long-term relationships with customers in our key end-user segments. Any adverse developments affecting such customer segments or relationships could materially and adversely affect our business, financial condition, results of operations and cash flows.

f) **Negative Cash Flows:** We have experienced negative cash flows in the past operating, investing and financing activities and may continue to do so in the future, which could materially and adversely affect our liquidity, financial condition, results of operations and ability to implement our growth plans.

g) **Geographical Concentration of Revenue:** A substantial portion of our revenue from operations is geographically concentrated in Maharashtra, Karnataka and Telangana, which collectively contributed 78.57%, 60.95% and 55.44% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. We also derive a portion of our revenue from export sales to a limited number of international jurisdictions. Any adverse developments affecting these geographies could materially and adversely affect our business, financial condition, results of operations and cash flows.

h) **Dependence on Discretionary Consumer Spending:** Our business depends, in part, on discretionary consumer spending, customer footfall at entertainment venues and general economic conditions that are beyond our control. Any adverse changes in such fa ctors could adversely affect demand for our products and services and materially and adversely affect our business, financial condition, results of operations and cash flows.

i) **Dependence on Skilled Technical Personnel:** Our business is significantly dependent on the competence, experience, and reliability of our technicians, who are responsible for the on-site assembly, installation, testing, and commissioning of amusement equipment at customer locations. The nature of our products requires strict adherence to technical specifications, safety standards, and site-specific requirements, making the role of these technicians critical to ensuring safe and effective operation.

j) **Sustainability of Revenue Growth:** Our recent growth in revenue may not be sustainable, and any slowdown in demand for our key products and services could materially and adversely affect our business, financial condition, results of operations and cash flows.

2. **Details of suitable ratios of the company and its listed peer group for the latest full financial year ended March 31, 2026:**
There are no listed companies in India that are engaged in a business comparable to that of our Company. Accordingly, a comparison of the key performance indicators of our Company with those of its listed industry peers has not been provided.

3. **Price/Earning ("P/E") ratio in relation to the Price Band of ₹128 to ₹135 per Equity Share:**

Particulars	P/E at the lower end of the Price Band (number of times)	P/E at the higher end of the Price Band (number of times)
Based on basic EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on basic EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15
Based on diluted EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on diluted EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15

4. **Weighted Average Return on Net worth for the last 3 financial years ("RoNW")**

As per Restated Standalone Financial Information:

Particulars	RoNW (%)	Weights
March 31, 2026	42.27	3
March 31, 2025	46.42	2
March 31, 2024	76.82	1
Weighted Average	**49.41**	

As derived from the Restated Consolidated Financial Information:

Financial Year/ Period ended	RoNW (%)	Weights
March 31, 2026	42.56	2
March 31, 2025	46.42	1
Weighted Average	**43.85**	--

Notes:
(i) Weighted average = Aggregate of year wise weighted Return on Net Worth divided by the aggregate of weights i.e. (Return on Net Worth x Weight) for each year / Total of weights.
(ii) Return on Net Worth (%) = Net Profit after tax, as per the restated financials for the year divided by Net worth as per the restated financial as at year end.
(iii) Net worth in accordance with Regulation 2(1)(hh) of the SEBI ICDR Regulation has been defined as the aggregate value of the paid-up share capital and all reserve created out of the profits and securities premium account and debit or credit balance of profit & loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per audited balance sheet, but does not include reserve created out of revaluation of assets, write-back of deprecation and amalgamation.

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

Restated Net Asset Value per Equity Share as per the Restated Standalone Financial Information:

Net Asset Value per Equity Share	Particulars *(₹ per share)*
As on March 31, 2026	28.29
As on March 31, 2025	16.38
As on March 31, 2024	8.77
After completion of the Issue	
- At Floor Price	50.90
- At Cap Price	52.79
- At the Issue Price	52.79

Restated Net Asset Value per Equity Share as per the Restated Consolidated Financial Information:

Net Asset Value per Equity Share	Particulars *(₹ per share)*
As on March 31, 2026	28.46
As on March 31, 2025	16.38
After completion of the Issue	
- At Floor Price	51.02
- At Cap Price	52.91
- At the Issue Price	52.91

Notes: *Net Asset Value (NAV) per equity share (₹) = Net Worth divided by the number of equity shares outstanding as at the end of year, as adjusted for bonus issue of Equity Shares and Sub Division of Equity Shares from beginning of previous financial year i.e., April 1, 2023.*

6. **Details of weighted average cost of acquisition of Equity Shares of our Promoters**

a) Weighted average price at which the Equity Shares were acquired by our Promoters in the last one year preceding the date of this Prospectus is as follows:

Sr. No.	Name of Promoter	Number of Equity Shares acquired in last one year	Weighted average price of Equity Shares acquired in the last one year (in ₹)*
1.	Rohit Rajesh Mathur	75,00,000	Nil
2.	Abha Rohit Mathur	51,45,000	Nil
3.	Rohan Rohit Mathur	15,01,000	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

b) The weighted average price for all Equity Shares acquired in one year, 18 months and three years preceding the date of this Prospectus is mentioned below:

Period	Weighted Average Cost of Acquisition per Equity Share (in ₹)	Cap Price (₹ 135) is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Equity Share: lowest price – highest price (in ₹)*
Last one year preceding the date of the Prospectus	Nil	Nil	Nil
Last 18 months preceding the date of the Prospectus	Nil	Nil	Nil
Last three years preceding the date of the Prospectus	Nil	Nil	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

7. **Disclosures as per clause (9)(K)(4) of Part A to Schedule VI:**

a) **The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ ESOS and issuance of bonus shares**
There have been no primary issuances of Equity Shares or any convertible securities (excluding issuance of Equity Shares pursuant to bonus issue) during the 18 months preceding the date of the Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-Issue capital before such transaction(s) and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days (**"Primary Issuances"**).

b) **The price per share of our Company based on the secondary sale / acquisition of shares (equity shares)**
There have been no secondary sales/ acquisitions of Equity Shares or any convertible securities, where the Promoter, Promoter Group or Shareholder(s) having the right to nominate Director(s) on our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days (**"Secondary Transactions"**).

(Continued next page...)

(Continued from previous page...)

c) **Since there are no such transactions to report under (a) and (b), the price per Equity Share of our Company based on the last five primary and secondary transactions in Equity Shares (secondary transactions where the Promoters/Promoter Group entities, or Shareholder(s) having the right to nominate director(s) on the Board are a party to the transaction) not older than three years prior to the date of the Prospectus, irrespective of the size of transactions has been computed.**

Primary Transactions:

Date of Allotment	Number of equity shares allotted	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of allotment	Nature of consideration	Total consideration *(₹ in lakhs)*
January 22, 2026	1,50,00,000	10.00	NA	Bonus Issue (In a ratio of 1,500:1)	Other than Cash	Nil
Total	**1,50,00,000**	-	-	-	-	**Nil**
Weighted Average Cost of Acquisition based on Primary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*						**Nil**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026.*

Secondary Issuances:

Date of transfer	Details of transferor	Details of transferee	Nature of Transaction	Number of Equity Shares	Face value per equity share (₹)	Acquisition/ transfer price per equity share (₹)	Nature of Consideration	Total Consideration (in ₹)
December 03, 2025	Abha Rohit Mathur	Rohan Rohit Mathur	Transfer by way of gift	1,000	10.00	Nil	NA	NA
December 03, 2025		Rajeshnarain Premnarain Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Ratanmala Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Rahul Mathur	Transfer by way of gift	50	10.00	Nil	NA	NA
December 03, 2025		Amit Thapar	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 11, 2025		Deepak Gangji Savla	Secondary Transfer	200	10.00	25,290.41	Cash	50,58,082.00
December 11, 2025		Tyna Valerian Dsilva	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 18, 2025		Amol Namdev Shelke	Secondary Transfer	20	10.00	25,290.41	Cash	5,05,808.20
Total	-	-	-	**1,570**	-	-	-	**80,92,931.20**
Weighted Average Cost of Acquisition based Secondary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*								**5,154.73**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026*

d) **Weighted average cost of acquisition, Issue Price**

Weighted average cost of acquisition of Equity Shares based on primary/ secondary transaction(s), as disclosed in paragraph above, are set out below:

Past transactions	Weighted average cost of acquisition per Equity Shares (₹)	No. of times at Floor Price (i.e., ₹ 128/-) *	No. of times at Cap Price (i.e., ₹ 135/-) *
Weighted average cost of acquisition of primary issuances as per paragraph (a) above	NA	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (b) above	NA	NA	NA
Weighted average cost of acquisition for Primary transactions as per paragraph (c) above	Nil	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (c) above	5,154.73	0.02 times	0.03 times

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated September 02, 2026.*

8. Our Equity Shares have never been publicly traded and may experience price and volume fluctuations following the completion of the Issue. Further, our Equity Shares may not result in an active or liquid market, and the price of our Equity Shares may be volatile, and you may be unable to resell your Equity Shares at or above the Issue Price or at all.
9. The BRLM associated with the Issue has handled 28 Public issues in the past three years, out of which 06 issues were closed below the Issue/ Offer Price on Listing date:

Name of Book Running Lead Manager	Total Issues		Issues close below IPO price as on listing date
	Main Board	SME	
Smart Horizon Capital Advisors Private Limited	02	26	06

PROPOSED LISTING ON: SEPTEMBER 04, 2026*

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended (the "**SCRR**") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 (1) and 253 (2) of the SEBI ICDR Regulations 2018, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("**QIBs**") (the "**QIB Portion**"), provided that our Company in consultation with the BRLM may allocate up to 60.00% of the QIB Portion to Anchor Investors on a discretionary basis ("**Anchor Investor Portion**"). One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from the domestic Mutual Funds at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. However, with effect from December 01, 2025, pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2025, of which, up to 40% of the Anchor Investor Portion shall be reserved in the following manner, (i) 33.33% shall be available for allocation to domestic Mutual Funds and (ii) 6.67% shall be available for allocation to life insurance companies and pension funds, subject to valid Bids being received from domestic Mutual Funds, life insurance companies, and pension funds at or above the Anchor Investor Allocation Price. In the event of under-subscription under (ii) above, the allocation may be made to domestic Mutual Funds. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the remaining QIB Portion (other than the Anchor Investor Portion) ("**Net QIB Portion**"). Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, other than Anchor Investors, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations 2018, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹ 10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other subcategory of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) Regulations, 2018. All Potential Bidders, other than Anchor Investors, are required to participate in the Issue by mandatorily utilising the Application Supported by Blocked Amount ("**ASBA**") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amounts will be blocked by the Self-Certified Syndicate Banks ("**SCSBs**") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, please refer to the chapter titled *"Issue Procedure"* on page 410 of the Prospectus. The investors are advised to refer to the prospectus for full text of the Disclaimer clause pertaining to BSE. For the purpose of this Issue, the designated stock exchange will be BSE Limited. The trading is proposed to be commenced on September 04, 2026*

Subject to the receipt of Listing and Trading Approval from the BSE ("BSE SME**").*

SUBSCRIPTION DETAILS

The bidding for Anchor investors opened and closed on Thursday, August 27, 2026. The Company received 8 Anchor Investor Application Forms from Eight (8) Anchor Investors (including Nil Mutual Funds through Nil Mutual Fund schemes) for 20,81,000 Equity Shares. Such Eight (8) Anchor Investors through Eight (8) Anchor Investor Application Forms were allocated 15,79,000 Equity Shares at a price of ₹135/- per Equity Share under the Anchor Investor Portion, aggregating to 21,31,65,000/-.

The Issue was subscribed to the extent of **4.63** times (excluding the Anchor Investor Portion) as per the bid books of BSE (the "**Bid Files**") after removing multiple and duplicate bids. The issue received **1,800** applications for **1,30,38,000** Equity Shares before technical rejections and after invalid bids Multiple/ Duplicate/bids, UPI Mandates not accepted by investors, bids rejected under application banked but bid not registered resulting in **3.28** times subscription (including reserved portion of market maker).

Details of the Applications Received (excluding Anchor Investor Portion and before technical rejection):

Sr. No.	Category	Number of Applications	No. of Equity Shares applied	Equity Shares Reserved as per Prospectus	No. of times Subscribed	Amount (₹)
1	Individual Investors	1,455	29,10,000	18,46,000	1.58	24,92,10,000.00
2	Non-Institutional Bidders 1 (More than 2 lots & up to ₹ 10,00,000/-)	171	5,61,000	2,64,000	2.13	3,56,40,000.00
3	Non-Institutional Bidders 2 (More than ₹10,00,000/-)	160	15,59,000	5,28,000	2.95	7,12,80,000.00
4	Qualified Institutional Buyers (excluding Anchor Portion)	13	77,28,000	10,53,000	7.34	14,21,55,000.00
5	Market Maker	1	2,80,000	2,80,000	1.00	3,78,00,000.00
	Total	**1,800**	**1,30,38,000**	**39,71,000**	**3.28**	**53,60,85,000.00**

Final Demand:

A summary of the final demand as per BSE as on the Bid/Issue Closing Date at different Bid Prices is as under:

Sr. No.	Bid Price	No. of Equity Shares	% of Total	Cumulative Share Total	Cumulative % of Total
1	128.00	81,000	0.44	81,000	0.44
2	129.00	9,000	0.05	90,000	0.49
3	130.00	22,000	0.12	1,12,000	0.61
4	132.00	2,000	0.01	1,14,000	0.62
5	133.00	8,000	0.04	1,22,000	0.66
6	134.00	2,05,000	1.11	3,27,000	1.77
7	135.00	1,81,20,000	98.23	1,84,47,000	100.00
Total		**1,84,47,000**	**100.000**		

The Basis of Allotment was finalized in consultation with the Designated Stock Exchange, being BSE Limited ("**BSE SME**") on September 02, 2026.

1) **Allocation to Individual Investors (After Technical Rejections):** The Basis of Allotment to Individual Investors who applies for minimum application size, who have bid at cut-off Price or at or above the Issue Price of ₹ 135.00 per equity shares, was finalized in consultation with BSE. The category was subscribed by 1.55 times i.e., for 28,54,000 Equity Shares. Total number of shares allotted in this category is 18,46,000 Equity Shares to 923 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Equity Shares applied in this category	% to Total	Proportionate Shares available	Total No. of shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Number of successful applicants (after rounding)	Total No. of shares allocate allotted
1	2,000	1,427	100.00	28,54,000	100.00	18,46,000	2,000	923:1437	923	18,46,000
	Total	**1,427**	**100.00**	**28,54,000**	**100.00**	**18,46,000**			**923**	**18,46,000**

2) **Allocation to Non-Institutional Investors NII 1 Category (More than 2 lots & up to ₹ 10,00,000/-) (After Technical Rejections):** The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 1 Category, who have bid at Issue Price of ₹135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.08 times i.e., for 5,49,000 shares. The total number of shares allotted in this category is 2,64,000 Equity Shares to 88 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/ allotted
1	3,000	152	91.02	4,56,000	83.06	3,000	80:152	2,40,000
2	4,000	3	1.80	12,000	2.19	0	0:0	0
3	6,000	3	1.80	18,000	3.28	0	0:0	0
4	7,000	9	5.39	63,000	11.48	3,000	5:9	15,000
5	3,000 shares will be allotted to unsuccessful allotees in Sr. No. 2 & 3 = 9,000 shares in ratio of 3:6						3:6	9,000
	TOTAL	**167**	**100.00**	**5,49,000**	**100.00**			**2,64,000**

3) **Allocation to Non-Institutional Investors NII 2 Category (More than ₹10,00,000/-) (After Technical Rejections):** The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 2 Category, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.94 times i.e., for 15,51,000 shares. The total number of shares allotted in this category is 5,28,000 Equity Shares to 159 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1	8,000	145	91.20	11,60,000	74.79	3,000	1:1	435,000
2	8,000		0.00		0.00	1,000	35:145	35,000
3	9,000	1	0.63	9,000	0.58	3,000	1:1	3,000
4	10,000	1	0.63	10,000	0.64	3,000	1:1	3,000
5	15,000	6	3.77	90,000	5.80	3,000	1:1	18,000
6	15,000		0.00		0.00	1,000	3:6	3,000
7	16,000	2	1.26	32,000	2.06	3,000	1:1	6,000
8	16,000		0.00		0.00	1,000	1:2	1,000
9	23,000	1	0.63	23,000	1.48	4,000	1:1	4,000
10	40,000	1	0.63	40,000	2.58	5,000	1:1	5,000
11	54,000	1	0.63	54,000	3.48	6,000	1:1	6,000
12	1,33,000	1	0.63	1,33,000	8.58	9,000	1:1	9,000
	TOTAL	**159**	**100.00**	**15,51,000**	**100.00**			**5,28,000**

4) **Allocation to QIBs excluding Anchor Investors (After Technical Rejections):** The Basis of Allotment to QIBs, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 7.16 times i.e., for 75,43,000 shares the total number of shares allotted in this category is 10,53,000 Equity Shares to 12 successful applicants. The category wise details of the Basis of Allotment are as under:

Category	FI'S/BANK'S	MF'S	IC'S	NBFC'S	AIF	FPC/FII	OTHERS	TOTAL
QIB	-	-	-	5,15,000	4,81,000	57,000	-	10,53,000

5) **Allocation to Anchor Investors (After Technical Rejections):** The Company in consultation with the BRLM has allotted 13,60,800 Equity Shares to 8 Anchor Investors at Anchor Investor Issue Price of ₹135.00 per equity shares in accordance with the SEBI ICDR Regulations. The category wise details of the Basis of Allotment are as under:

CATEGORY	FIS/BANKS	MF'S	IC'S	NBFC'S	AIF	FPI/FPC	OTHERS	TOTAL
Anchor	-	-	-	-	14,90,000	89,000	-	15,79,000

6) **Allocation to Market Maker (After Technical Rejections):** The Basis of Allotment to Market Maker, who have bid at Issue Price of ₹ 135.00/- per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 1.00 time i.e., for 2,80,000 shares the total number of shares allotted in this category is 2,80,000 Equity Shares. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Equity Shares applied in this Category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio	Total Number of shares allotted	Surplus/ Deficit
1	2,80,000	1	100.00	2,80,000	100.00	2,80,000	1:1	2,80,000	0.00
	TOTAL	**1**	**100.00**	**2,80,000**	**100.00**	2,80,000		**2,80,000**	**0.00**

The Board of Directors of our Company at its meeting held on September 02, 2026 has taken on record the Basis of allotment of Equity Shares as approved by the Designated Stock Exchange being BSE and has allotted the Equity Shares to various successful applicants. The Allotment Advice cum refund intimation will be dispatched to the address of the investors as registered with depositories. Further instructions to the SCSBs have been dispatched/mailed for unblocking of funds and transfer to the Public Issue Account on or before September 02, 2026 and payments to non-Syndicate brokers have been issued on September 03,2026. In case the same is not received within ten days, Investors may contact the Registrar to the Issue at the address given below. The Equity Shares allocated to the successful allottees shall be uploaded on September 03, 2026 for credit into the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The company is in process of obtaining the listing and trading approval from BSE and the trading of Equity shares is expected to commence trading on September 04, 2026.

Note: All capitalised terms used and not defined herein shall have the respective meaning assigned to them in the Prospectus dated September 02, 2026 ("**Prospectus**").

INVESTORS, PLEASE NOTE

The details of the allotment made have been hosted on the website of the Registrar to the issue, BIGSHARE SERVICES PRIVATE LIMITED at www.bigshareonline.com. All future correspondence in this regard may kindly be addressed to the Registrar to the issue quoting full name of the First/ Sole applicants, serial number of the ASBA form, address of the Bidder, the name and address of the designated Intermediary where the Bid cum Application Form was submitted by the bidder and copy of Acknowledgement Slip received from the Designated Intermediary and payment details at the address given below:

REGISTRAR TO THE ISSUE

Bigshare Services Pvt. Ltd.

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No. S6-2, 6th Floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai – 400 093, Maharashtra, India. | **Tel No:** 022 - 6263 8200
Email: ipo@bigshareonline.com | **Website:** www.bigshareonline.com
Investor Grievance Email Id: investor@bigshareonline.com
Contact Person: Mr. Aniket Seebag | **SEBI Registration Number:** INR000001385

For Complete Sports And Management India Limited

Sd/-
Rohit Rajesh Mathur
Designation: Chairman & Managing Director

Date: September 03, 2026
Place: Mumbai, Maharashtra

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED.

Disclaimer: *Complete Sports and Management India Limited has filed the Prospectus with the Registrar of Companies, Mumbai at Maharashtra on September 02, 2026 and thereafter with SEBI and the Stock Exchange. The Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com and the Company at www.csmlgroup.com and shall also be available on the website of BSE and SEBI. Investor should note that investment in equity shares involves a high degree of risk and details relating to the same, please see "Risk Factors" beginning on Page 23 of the Prospectus.*

The Equity Shares have not been and will not be registered under the U.S. Securities Act ("Securities Act") or any state securities laws in United States and unless so registered may not be issued or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S state securities law. The equity shares are being issued and sold outside the United States in 'offshore transactions' in reliance on Regulation under the Securities Act and the applicable law of each jurisdiction where such issues and sales are made. There will be no public issuing in the United States.

AdBaaz

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CSML

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COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

CORPORATE IDENTITY NUMBER: U92410MH2002PLC138419

THE EQUITY SHARES OF OUR COMPANY ARE PROPOSED TO BE LISTED ON THE SME PLATFORM OF BSE LIMITED ("BSE SME").

Our Company was originally incorporated as *"Complete Sports and Management India Private Limited"*, a private limited company under the provisions of Companies Act, 1956, pursuant to a certificate of incorporation dated December 26, 2002, issued by the Assistant Registrar of Companies, Mumbai, Maharashtra. Thereafter, pursuant to the conversion of the Company from a private limited company to a public limited company, the name of the Company was changed to *"Complete Sports and Management India Limited"*, in accordance with a Board resolution dated November 25, 2025 and a Shareholders' resolution dated December 19, 2025. A fresh certificate of incorporation consequent upon conversion and change of name was issued by the Registrar of Companies, Central Processing Centre, on January 21, 2026. For details relating to changes in the registered office of our Company, see *"History and Certain Corporate Matters - Changes in the Registered Office"* on page 218 of the Prospectus.

Registered Office: B-223 - 226, 2nd Floor, Chintamani Plaza, Mohan Studio Compound, Andheri Kurla Road, Chakala, Andheri (East), Mumbai - 400099, Maharashtra, India.
Telephone: 022 - 49739657 | **Email:** investors@csmlindia.com | **Website:** www.csmlgroup.com | **Contact Person:** Manali Jain, Company Secretary and Compliance Officer

THE PROMOTERS OF OUR COMPANY ARE ROHIT RAJESH MATHUR, ABHA ROHIT MATHUR AND ROHAN ROHIT MATHUR

Our Company has filed the Prospectus dated September 02, 2026 with ROC and Equity shares are proposed to be listed on SME platform of BSE Limited ("BSE SME") on September 04, 2026.

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

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

Our Company, Complete Sports and Management India Limited (**"CSML"** or the **"Company"**), engaged in the business of sourcing, trading and distribution of a diversified portfolio of amusement and leisure equipment. We also provide installation, commissioning, maintenance and related advisory and consulting services. We operate across the amusement, entertainment and leisure infrastructure value chain and provide solutions to customers for the development and operation of entertainment destinations, for further and complete information, see chapter titled *"Our Business"* beginning on page 172 of the Prospectus.

BASIS OF ALLOTMENT

INITIAL PUBLIC OFFER OF 55,50,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED ("OUR COMPANY" OR "CSML" OR "THE ISSUER") FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125 PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹7,492.50 LAKHS ("THE ISSUE"), OF WHICH 2,80,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹378.00 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E., NET ISSUE OF 52,70,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹7,114.50 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.99% AND 25.63% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THE FACE VALUE OF THE EQUITY SHARE IS ₹ 10/- AND ISSUE PRICE IS ₹ 135/- EACH
THE ISSUE PRICE IS 13.50 TIMES OF THE FACE VALUE OF THE EQUITY SHARE
ANCHOR INVESTOR ISSUE PRICE: ₹ 135/- PER EQUITY SHARE

BID/ ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE WAS: THURSDAY, AUGUST 27, 2026
BID/ ISSUE OPENED ON: FRIDAY, AUGUST 28, 2026
BID/ ISSUE CLOSED ON: TUESDAY, SEPTEMBER 01, 2026

RISKS TO INVESTORS

For further details of the risks applicable to us, see *"Risk Factors"* beginning on page 23.

1. **Risk to Investors summary description of key risk factors based on materiality:**

a) **Customer Concentration:** We derived 80.53%, 65.55% and 80.45% of our revenue from our top ten customers for the Fiscals 2026, 2025 and 2024, respectively. The loss of any of these customers or reduction in business from such will have a material adverse effect on our business, financial condition, results of operations and cash flows.

b) **Dependence on Demand for Our Products and Services:** Our revenues are substantially dependent on demand for our amusement and entertainment solutions portfolio and related services. Any decline in demand for such offerings, changes in customer preferences, loss of significant customers, or adverse developments in the entertainment and leisure industry could materially and adversely affect our business, financial condition, results of operations and cash flows.

c) **Supplier and Manufacturer Concentration:** Our purchases are substantially concentrated among a limited number of international manufacturers and suppliers, with our top ten suppliers accounting for 81.93%, 73.20% and 81.07% of our total purchases for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. Any disruption in our relationships with such manufacturers and suppliers could materially and adversely affect our business, financial condition, results of operations and cash flows.

d) **Dependence on Brunswick and Exclusivity Arrangements:** We are the exclusive distributor of Brunswick bowling product LLC in certain jurisdictions, and revenues generated from Brunswick bowling equipment accounted for 50.21%, 34.42% and 50.67% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively. Any loss of exclusivity, deterioration in our relationship with Brunswick, or disruption in the supply of Brunswick products could materially and adversely affect our business, financial condition, results of operations and cash flows.

e) **Dependence on Family Entertainment Centres:** Our business is substantially dependent on demand from family entertainment centres, which accounted for 87.47%, 73.77% and 78.70% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively, and on our ability to maintain long-term relationships with customers in our key end-user segments. Any adverse developments affecting such customer segments or relationships could materially and adversely affect our business, financial condition, results of operations and cash flows.

f) **Negative Cash Flows:** We have experienced negative cash flows in the past operating, investing and financing activities and may continue to do so in the future, which could materially and adversely affect our liquidity, financial condition, results of operations and ability to implement our growth plans.

g) **Geographical Concentration of Revenue:** A substantial portion of our revenue from operations is geographically concentrated in Maharashtra, Karnataka and Telangana, which collectively contributed 78.57%, 60.95% and 55.44% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. We also derive a portion of our revenue from export sales to a limited number of international jurisdictions. Any adverse developments affecting these geographies could materially and adversely affect our business, financial condition, results of operations and cash flows.

h) **Dependence on Discretionary Consumer Spending:** Our business depends, in part, on discretionary consumer spending, customer footfall at entertainment venues and general economic conditions that are beyond our control. Any adverse changes in such fa ctors could adversely affect demand for our products and services and materially and adversely affect our business, financial condition, results of operations and cash flows.

i) **Dependence on Skilled Technical Personnel:** Our business is significantly dependent on the competence, experience, and reliability of our technicians, who are responsible for the on-site assembly, installation, testing, and commissioning of amusement equipment at customer locations. The nature of our products requires strict adherence to technical specifications, safety standards, and site-specific requirements, making the role of these technicians critical to ensuring safe and effective operation.

j) **Sustainability of Revenue Growth:** Our recent growth in revenue may not be sustainable, and any slowdown in demand for our key products and services could materially and adversely affect our business, financial condition, results of operations and cash flows.

2. **Details of suitable ratios of the company and its listed peer group for the latest full financial year ended March 31, 2026:**
There are no listed companies in India that are engaged in a business comparable to that of our Company. Accordingly, a comparison of the key performance indicators of our Company with those of its listed industry peers has not been provided.

3. **Price/Earning ("P/E") ratio in relation to the Price Band of ₹128 to ₹135 per Equity Share:**

Particulars	P/E at the lower end of the Price Band (number of times)	P/E at the higher end of the Price Band (number of times)
Based on basic EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on basic EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15
Based on diluted EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on diluted EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15

4. **Weighted Average Return on Net worth for the last 3 financial years ("RoNW")**

As per Restated Standalone Financial Information:

Particulars	RoNW (%)	Weights
March 31, 2026	42.27	3
March 31, 2025	46.42	2
March 31, 2024	76.82	1
Weighted Average	**49.41**	

As derived from the Restated Consolidated Financial Information:

Financial Year/ Period ended	RoNW (%)	Weights
March 31, 2026	42.56	2
March 31, 2025	46.42	1
Weighted Average	**43.85**	--

Notes:
(i) Weighted average = Aggregate of year wise weighted Return on Net Worth divided by the aggregate of weights i.e. (Return on Net Worth x Weight) for each year / Total of weights.
(ii) Return on Net Worth (%) = Net Profit after tax, as per the restated financials for the year divided by Net worth as per the restated financial as at year end.
(iii) Net worth in accordance with Regulation 2(1)(hh) of the SEBI ICDR Regulation has been defined as the aggregate value of the paid-up share capital and all reserve created out of the profits and securities premium account and debit or credit balance of profit & loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per audited balance sheet, but does not include reserve created out of revaluation of assets, write-back of deprecation and amalgamation.

5. **Net asset value per Equity Share (face value of ₹10 each)**
Restated Net Asset Value per Equity Share as per the Restated Standalone Financial Information:

Net Asset Value per Equity Share	Particulars (*₹ per share)*
As on March 31, 2026	28.29
As on March 31, 2025	16.38
As on March 31, 2024	8.77
After completion of the Issue	
- At Floor Price	50.90
- At Cap Price	52.79
- At the Issue Price	52.79

Restated Net Asset Value per Equity Share as per the Restated Consolidated Financial Information:

Net Asset Value per Equity Share	Particulars (*₹ per share)*
As on March 31, 2026	28.46
As on March 31, 2025	16.38
After completion of the Issue	
- At Floor Price	51.02
- At Cap Price	52.91
- At the Issue Price	52.91

Notes: *Net Asset Value (NAV) per equity share (₹) = Net Worth divided by the number of equity shares outstanding as at the end of year, as adjusted for bonus issue of Equity Shares and Sub Division of Equity Shares from beginning of previous financial year i.e., April 1, 2023.*

6. **Details of weighted average cost of acquisition of Equity Shares of our Promoters**

a) Weighted average price at which the Equity Shares were acquired by our Promoters in the last one year preceding the date of this Prospectus is as follows:

Sr. No.	Name of Promoter	Number of Equity Shares acquired in last one year	Weighted average price of Equity Shares acquired in the last one year (in ₹)*
1.	Rohit Rajesh Mathur	75,00,000	Nil
2.	Abha Rohit Mathur	51,45,000	Nil
3.	Rohan Rohit Mathur	15,01,000	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

b) The weighted average price for all Equity Shares acquired in one year, 18 months and three years preceding the date of this Prospectus is mentioned below:

Period	Weighted Average Cost of Acquisition per Equity Share (in ₹)	Cap Price (₹ 135) is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Equity Share: lowest price – highest price (in ₹)*
Last one year preceding the date of the Prospectus	Nil	Nil	Nil
Last 18 months preceding the date of the Prospectus	Nil	Nil	Nil
Last three years preceding the date of the Prospectus	Nil	Nil	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

7. **Disclosures as per clause (9)(K)(4) of Part A to Schedule VI:**

a) **The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ ESOS and issuance of bonus shares**
There have been no primary issuances of Equity Shares or any convertible securities (excluding issuance of Equity Shares pursuant to bonus issue) during the 18 months preceding the date of the Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-Issue capital before such transaction(s) and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days (**"Primary Issuances"**).

b) **The price per share of our Company based on the secondary sale / acquisition of shares (equity shares)**
There have been no secondary sales/ acquisitions of Equity Shares or any convertible securities, where the Promoter, Promoter Group or Shareholder(s) having the right to nominate Director(s) on our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days (**"Secondary Transactions"**).

(Continued next page...)

(Continued from previous page...)

c) Since there are no such transactions to report under (a) and (b), the price per Equity Share of our Company based on the last five primary and secondary transactions in Equity Shares (secondary transactions where the Promoters/Promoter Group entities, or Shareholder(s) having the right to nominate director(s) on the Board are a party to the transaction) not older than three years prior to the date of the Prospectus, irrespective of the size of transactions has been computed.

Primary Transactions:

Date of Allotment	Number of equity shares allotted	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of allotment	Nature of consideration	Total consideration (*₹ in lakhs*)
January 22, 2026	1,50,00,000	10.00	NA	Bonus Issue (In a ratio of 1,500:1)	Other than Cash	Nil
Total	**1,50,00,000**	-	-	-	-	**Nil**
Weighted Average Cost of Acquisition based on Primary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*						**Nil**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026.*

Secondary Issuances:

Date of transfer	Details of transferor	Details of transferee	Nature of Transaction	Number of Equity Shares	Face value per equity share (₹)	Acquisition/ transfer price per equity share (₹)	Nature of Consideration	Total Consideration (in ₹)
December 03, 2025	Abha Rohit Mathur	Rohan Rohit Mathur	Transfer by way of gift	1,000	10.00	Nil	NA	NA
December 03, 2025		Rajeshnarain Premnarain Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Ratanmala Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Rahul Mathur	Transfer by way of gift	50	10.00	Nil	NA	NA
December 03, 2025		Amit Thapar	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 11, 2025		Deepak Gangji Savla	Secondary Transfer	200	10.00	25,290.41	Cash	50,58,082.00
December 11, 2025		Tyna Valerian Dsilva	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 18, 2025		Amol Namdev Shelke	Secondary Transfer	20	10.00	25,290.41	Cash	5,05,808.20
Total	-	-	-	**1,570**	-	-	-	**80,92,931.20**
Weighted Average Cost of Acquisition based Secondary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*								**5,154.73**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026*

d) Weighted average cost of acquisition, Issue Price

Weighted average cost of acquisition of Equity Shares based on primary/ secondary transaction(s), as disclosed in paragraph above, are set out below:

Past transactions	Weighted average cost of acquisition per Equity Shares (₹)	No. of times at Floor Price (i.e., ₹ 128/-) *	No. of times at Cap Price (i.e., ₹ 135/-) *
Weighted average cost of acquisition of primary issuances as per paragraph (a) above	NA	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (b) above	NA	NA	NA
Weighted average cost of acquisition for Primary transactions as per paragraph (c) above	Nil	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (c) above	5,154.73	0.02 times	0.03 times

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated September 02, 2026.*

8. Our Equity Shares have never been publicly traded and may experience price and volume fluctuations following the completion of the Issue. Further, our Equity Shares may not result in an active or liquid market, and the price of our Equity Shares may be volatile, and you may be unable to resell your Equity Shares at or above the Issue Price or at all.

9. The BRLM associated with the Issue has handled 28 Public issues in the past three years, out of which 06 issues were closed below the Issue/ Offer Price on Listing date:

Name of Book Running Lead Manager	Total Issues		Issues close below IPO price as on listing date
	Main Board	SME	
Smart Horizon Capital Advisors Private Limited	02	26	06

PROPOSED LISTING ON: SEPTEMBER 04, 2026*

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended (the "**SCRR**") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 (1) and 253 (2) of the SEBI ICDR Regulations 2018, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("**QIBs**") (the "**QIB Portion**"), provided that our Company in consultation with the BRLM may allocate up to 60.00% of the QIB Portion to Anchor Investors on a discretionary basis ("**Anchor Investor Portion**"). One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from the domestic Mutual Funds at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. However, with effect from December 01, 2025, pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2025, of which, up to 40% of the Anchor Investor Portion shall be reserved in the following manner, (i) 33.33% shall be available for allocation to domestic Mutual Funds and (ii) 6.67% shall be available for allocation to life insurance companies and pension funds, subject to valid Bids being received from domestic Mutual Funds, life insurance companies, and pension funds at or above the Anchor Investor Allocation Price. In the event of under-subscription under (ii) above, the allocation may be made to domestic Mutual Funds. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the remaining QIB Portion (other than the Anchor Investor Portion) ("**Net QIB Portion**"). Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, other than Anchor Investors, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations 2018, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹ 10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other subcategory of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) Regulations, 2018. All Potential Bidders, other than Anchor Investors, are required to participate in the Issue by mandatorily utilising the Application Supported by Blocked Amount ("**ASBA**") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amounts will be blocked by the Self-Certified Syndicate Banks ("**SCSBs**") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, please refer to the chapter titled *"Issue Procedure"* on page 410 of the Prospectus. The investors are advised to refer to the prospectus for full text of the Disclaimer clause pertaining to BSE. For the purpose of this Issue, the designated stock exchange will be BSE Limited. The trading is proposed to be commenced on September 04, 2026*

Subject to the receipt of Listing and Trading Approval from the BSE ("BSE SME**").*

SUBSCRIPTION DETAILS

The bidding for Anchor investors opened and closed on Thursday, August 27, 2026. The Company received 8 Anchor Investor Application Forms from Eight (8) Anchor Investors (including Nil Mutual Funds through Nil Mutual Fund schemes) for 20,81,000 Equity Shares. Such Eight (8) Anchor Investors through Eight (8) Anchor Investor Application Forms were allocated 15,79,000 Equity Shares at a price of ₹135/- per Equity Share under the Anchor Investor Portion, aggregating to 21,31,65,000/-.

The Issue was subscribed to the extent of **4.63** times (excluding the Anchor Investor Portion) as per the bid books of BSE (the "**Bid Files**") after removing multiple and duplicate bids. The issue received **1,800** applications for **1,30,38,000** Equity Shares before technical rejections and after invalid bids Multiple/ Duplicate/bids, UPI Mandates not accepted by investors, bids rejected under application banked but bid not registered resulting in **3.28** times subscription (including reserved portion of market maker).

Details of the Applications Received (excluding Anchor Investor Portion and before technical rejection):

Sr. No.	Category	Number of Applications	No. of Equity Shares applied	Equity Shares Reserved as per Prospectus	No. of times Subscribed	Amount (₹)
1	Individual Investors	1,455	29,10,000	18,46,000	1.58	24,92,10,000.00
2	Non-Institutional Bidders 1 (More than 2 lots & up to ₹ 10,00,000/-)	171	5,61,000	2,64,000	2.13	3,56,40,000.00
3	Non-Institutional Bidders 2 (More than ₹10,00,000/-)	160	15,59,000	5,28,000	2.95	7,12,80,000.00
4	Qualified Institutional Buyers (excluding Anchor Portion)	13	77,28,000	10,53,000	7.34	14,21,55,000.00
5	Market Maker	1	2,80,000	2,80,000	1.00	3,78,00,000.00
	Total	**1,800**	**1,30,38,000**	**39,71,000**	**3.28**	**53,60,85,000.00**

Final Demand:

A summary of the final demand as per BSE as on the Bid/Issue Closing Date at different Bid Prices is as under:

Sr. No.	Bid Price	No. of Equity Shares	% of Total	Cumulative Share Total	Cumulative % of Total
1	128.00	81,000	0.44	81,000	0.44
2	129.00	9,000	0.05	90,000	0.49
3	130.00	22,000	0.12	1,12,000	0.61
4	132.00	2,000	0.01	1,14,000	0.62
5	133.00	8,000	0.04	1,22,000	0.66
6	134.00	2,05,000	1.11	3,27,000	1.77
7	135.00	1,81,20,000	98.23	1,84,47,000	100.00
Total		**1,84,47,000**	**100.000**		

The Basis of Allotment was finalized in consultation with the Designated Stock Exchange, being BSE Limited ("**BSE SME**") on September 02, 2026.

1) Allocation to Individual Investors (After Technical Rejections): The Basis of Allotment to Individual Investors who applies for minimum application size, who have bid at cut-off Price or at or above the Issue Price of ₹ 135.00 per equity shares, was finalized in consultation with BSE. The category was subscribed by 1.55 times i.e., for 28,54,000 Equity Shares. Total number of shares allotted in this category is 18,46,000 Equity Shares to 923 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Equity Shares applied in this category	% to Total	Proportionate Shares available	Total No. of shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Number of successful applicants (after rounding)	Total No. of shares allocate allotted
1	2,000	1,427	100.00	28,54,000	100.00	18,46,000	2,000	923:1437	923	18,46,000
	Total	1,427	100.00	28,54,000	100.00	18,46,000			923	18,46,000

2) Allocation to Non-Institutional Investors NII 1 Category (More than 2 lots & up to ₹ 10,00,000/-) (After Technical Rejections): The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 1 Category, who have bid at Issue Price of ₹135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.08 times i.e., for 5,49,000 shares. The total number of shares allotted in this category is 2,64,000 Equity Shares to 88 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/ allotted
1	3,000	152	91.02	4,56,000	83.06	3,000	80:152	2,40,000
2	4,000	3	1.80	12,000	2.19	0	0:0	0
3	6,000	3	1.80	18,000	3.28	0	0:0	0
4	7,000	9	5.39	63,000	11.48	3,000	5:9	15,000
5	3,000 shares will be allotted to unsuccessful allotees in Sr. No. 2 & 3 = 9,000 shares in ratio of 3:6						3:6	9,000
	TOTAL	**167**	**100.00**	**5,49,000**	**100.00**			**2,64,000**

3) Allocation to Non-Institutional Investors NII 2 Category (More than ₹10,00,000/-) (After Technical Rejections): The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 2 Category, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.94 times i.e., for 15,51,000 shares. The total number of shares allotted in this category is 5,28,000 Equity Shares to 159 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1	8,000	145	91.20	11,60,000	74.79	3,000	1:1	435,000
2	8,000		0.00		0.00	1,000	35:145	35,000
3	9,000	1	0.63	9,000	0.58	3,000	1:1	3,000
4	10,000	1	0.63	10,000	0.64	3,000	1:1	3,000
5	15,000	6	3.77	90,000	5.80	3,000	1:1	18,000
6	15,000		0.00		0.00	1,000	3:6	3,000
7	16,000	2	1.26	32,000	2.06	3,000	1:1	6,000
8	16,000		0.00		0.00	1,000	1:2	1,000
9	23,000	1	0.63	23,000	1.48	4,000	1:1	4,000
10	40,000	1	0.63	40,000	2.58	5,000	1:1	5,000
11	54,000	1	0.63	54,000	3.48	6,000	1:1	6,000
12	1,33,000	1	0.63	1,33,000	8.58	9,000	1:1	9,000
	TOTAL	**159**	**100.00**	**15,51,000**	**100.00**			**5,28,000**

4) Allocation to QIBs excluding Anchor Investors (After Technical Rejections): The Basis of Allotment to QIBs, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 7.16 times i.e., for 75,43,000 shares the total number of shares allotted in this category is 10,53,000 Equity Shares to 12 successful applicants. The category wise details of the Basis of Allotment are as under:

Category	FI'S/BANK'S	MF'S	IC'S	NBFC'S	AIF	FPC/FII	OTHERS	TOTAL
QIB	-	-	-	5,15,000	4,81,000	57,000	-	10,53,000

5) Allocation to Anchor Investors (After Technical Rejections): The Company in consultation with the BRLM has allotted 13,60,800 Equity Shares to 8 Anchor Investors at Anchor Investor Issue Price of ₹135.00 per equity shares in accordance with the SEBI ICDR Regulations. The category wise details of the Basis of Allotment are as under:

CATEGORY	FIS/BANKS	MF'S	IC'S	NBFC'S	AIF	FPI/FPC	OTHERS	TOTAL
Anchor	-	-	-	-	14,90,000	89,000	-	15,79,000

6) Allocation to Market Maker (After Technical Rejections): The Basis of Allotment to Market Maker, who have bid at Issue Price of ₹ 135.00/- per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 1.00 time i.e., for 2,80,000 shares the total number of shares allotted in this category is 2,80,000 Equity Shares. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Equity Shares applied in this Category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio	Total Number of shares allotted	Surplus/ Deficit
1	2,80,000	1	100.00	2,80,000	100.00	2,80,000	1:1	2,80,000	0.00
	TOTAL	**1**	**100.00**	**2,80,000**	**100.00**	2,80,000		**2,80,000**	**0.00**

The Board of Directors of our Company at its meeting held on September 02, 2026 has taken on record the Basis of allotment of Equity Shares as approved by the Designated Stock Exchange being BSE and has allotted the Equity Shares to various successful applicants. The Allotment Advice cum refund intimation will be dispatched to the address of the investors as registered with depositories. Further instructions to the SCSBs have been dispatched/mailed for unblocking of funds and transfer to the Public Issue Account on or before September 02, 2026 and payments to non-Syndicate brokers have been issued on September 03,2026. In case the same is not received within ten days, Investors may contact the Registrar to the Issue at the address given below. The Equity Shares allocated to the successful allottees shall be uploaded on September 03, 2026 for credit into the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The company is in process of obtaining the listing and trading approval from BSE and the trading of Equity shares is expected to commence trading on September 04, 2026.

Note: All capitalised terms used and not defined herein shall have the respective meaning assigned to them in the Prospectus dated September 02, 2026 ("**Prospectus**").

INVESTORS, PLEASE NOTE

The details of the allotment made have been hosted on the website of the Registrar to the issue, BIGSHARE SERVICES PRIVATE LIMITED at www.bigshareonline.com. All future correspondence in this regard may kindly be addressed to the Registrar to the issue quoting full name of the First/ Sole applicants, serial number of the ASBA form, address of the Bidder, the name and address of the designated Intermediary where the Bid cum Application Form was submitted by the bidder and copy of Acknowledgement Slip received from the Designated Intermediary and payment details at the address given below:

REGISTRAR TO THE ISSUE

Bigshare Services Pvt. Ltd.

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No. S6-2, 6th Floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai – 400 093, Maharashtra, India. | **Tel No:** 022 - 6263 8200
Email: ipo@bigshareonline.com | **Website:** www.bigshareonline.com
Investor Grievance Email Id: investor@bigshareonline.com
Contact Person: Mr. Aniket Seebag | **SEBI Registration Number:** INR000001385

For Complete Sports And Management India Limited

Sd/-
Rohit Rajesh Mathur
Designation: Chairman & Managing Director

Date: September 03, 2026
Place: Mumbai, Maharashtra

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED.

***Disclaimer:** Complete Sports and Management India Limited has filed the Prospectus with the Registrar of Companies, Mumbai at Maharashtra on September 02, 2026 and thereafter with SEBI and the Stock Exchange. The Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com and the Company at www.csmlgroup.com and shall also be available on the website of BSE and SEBI. Investor should note that investment in equity shares involves a high degree of risk and details relating to the same, please see "Risk Factors" beginning on Page 23 of the Prospectus.*

The Equity Shares have not been and will not be registered under the U.S. Securities Act ("Securities Act") or any state securities laws in United States and unless so registered may not be issued or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S state securities law. The equity shares are being issued and sold outside the United States in 'offshore transactions' in reliance on Regulation under the Securities Act and the applicable law of each jurisdiction where such issues and sales are made. There will be no public issuing in the United States.

AdBaaz

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CSML

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COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

CORPORATE IDENTITY NUMBER: U92410MH2002PLC138419

THE EQUITY SHARES OF OUR COMPANY ARE PROPOSED TO BE LISTED ON THE SME PLATFORM OF BSE LIMITED ("BSE SME").

Our Company was originally incorporated as *"Complete Sports and Management India Private Limited"*, a private limited company under the provisions of Companies Act, 1956, pursuant to a certificate of incorporation dated December 26, 2002, issued by the Assistant Registrar of Companies, Mumbai, Maharashtra. Thereafter, pursuant to the conversion of the Company from a private limited company to a public limited company, the name of the Company was changed to *"Complete Sports and Management India Limited"*, in accordance with a Board resolution dated November 25, 2025 and a Shareholders' resolution dated December 19, 2025. A fresh certificate of incorporation consequent upon conversion and change of name was issued by the Registrar of Companies, Central Processing Centre, on January 21, 2026. For details relating to changes in the registered office of our Company, see *"History and Certain Corporate Matters - Changes in the Registered Office"* on page 218 of the Prospectus.

Registered Office: B-223 - 226, 2nd Floor, Chintamani Plaza, Mohan Studio Compound, Andheri Kurla Road, Chakala, Andheri (East), Mumbai - 400099, Maharashtra, India.

Telephone: 022 - 49739657 | **Email:** investors@csmlindia.com | **Website:** www.csmlgroup.com | **Contact Person:** Manali Jain, Company Secretary and Compliance Officer

THE PROMOTERS OF OUR COMPANY ARE ROHIT RAJESH MATHUR, ABHA ROHIT MATHUR AND ROHAN ROHIT MATHUR

Our Company has filed the Prospectus dated September 02, 2026 with ROC and Equity shares are proposed to be listed on SME platform of BSE Limited ("BSE SME") on September 04, 2026.

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

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

Our Company, Complete Sports and Management India Limited ("**CSML**" or the "**Company**"), engaged in the business of sourcing, trading and distribution of a diversified portfolio of amusement and leisure equipment. We also provide installation, commissioning, maintenance and related advisory and consulting services. We operate across the amusement, entertainment and leisure infrastructure value chain and provide solutions to customers for the development and operation of entertainment destinations, for further and complete information, see chapter titled *"Our Business"* beginning on page 172 of the Prospectus.

BASIS OF ALLOTMENT

INITIAL PUBLIC OFFER OF 55,50,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED ("OUR COMPANY" OR "CSML" OR "THE ISSUER") FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125 PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹7,492.50 LAKHS ("THE ISSUE"), OF WHICH 2,80,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH FOR CASH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹378.00 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E., NET ISSUE OF 52,70,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH AT A PRICE OF ₹135/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹125/- PER EQUITY SHARE AGGREGATING TO ₹7,114.50 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.99% AND 25.63% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THE FACE VALUE OF THE EQUITY SHARE IS ₹ 10/- AND ISSUE PRICE IS ₹ 135/- EACH
THE ISSUE PRICE IS 13.50 TIMES OF THE FACE VALUE OF THE EQUITY SHARE
ANCHOR INVESTOR ISSUE PRICE: ₹ 135/- PER EQUITY SHARE

BID/ ISSUE PROGRAMME	ANCHOR INVESTOR BIDDING DATE WAS: THURSDAY, AUGUST 27, 2026
	BID/ ISSUE OPENED ON: FRIDAY, AUGUST 28, 2026
	BID/ ISSUE CLOSED ON: TUESDAY, SEPTEMBER 01, 2026

RISKS TO INVESTORS

For further details of the risks applicable to us, see *"Risk Factors"* beginning on page 23.

1. **Risk to Investors summary description of key risk factors based on materiality:**

a) **Customer Concentration:** We derived 80.53%, 65.55% and 80.45% of our revenue from our top ten customers for the Fiscals 2026, 2025 and 2024, respectively. The loss of any of these customers or reduction in business from such will have a material adverse effect on our business, financial condition, results of operations and cash flows.

b) **Dependence on Demand for Our Products and Services:** Our revenues are substantially dependent on demand for our amusement and entertainment solutions portfolio and related services. Any decline in demand for such offerings, changes in customer preferences, loss of significant customers, or adverse developments in the entertainment and leisure industry could materially and adversely affect our business, financial condition, results of operations and cash flows.

c) **Supplier and Manufacturer Concentration:** Our purchases are substantially concentrated among a limited number of international manufacturers and suppliers, with our top ten suppliers accounting for 81.93%, 73.20% and 81.07% of our total purchases for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. Any disruption in our relationships with such manufacturers and suppliers could materially and adversely affect our business, financial condition, results of operations and cash flows.

d) **Dependence on Brunswick and Exclusivity Arrangements:** We are the exclusive distributor of Brunswick bowling product LLC in certain jurisdictions, and revenues generated from Brunswick bowling equipment accounted for 50.21%, 34.42% and 50.67% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively. Any loss of exclusivity, deterioration in our relationship with Brunswick, or disruption in the supply of Brunswick products could materially and adversely affect our business, financial condition, results of operations and cash flows.

e) **Dependence on Family Entertainment Centres:** Our business is substantially dependent on demand from family entertainment centres, which accounted for 87.47%, 73.77% and 78.70% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024 respectively, and on our ability to maintain long-term relationships with customers in our key end-user segments. Any adverse developments affecting such customer segments or relationships could materially and adversely affect our business, financial condition, results of operations and cash flows.

f) **Negative Cash Flows:** We have experienced negative cash flows in the past operating, investing and financing activities and may continue to do so in the future, which could materially and adversely affect our liquidity, financial condition, results of operations and ability to implement our growth plans.

g) **Geographical Concentration of Revenue:** A substantial portion of our revenue from operations is geographically concentrated in Maharashtra, Karnataka and Telangana, which collectively contributed 78.57%, 60.95% and 55.44% of our revenue from operations for the Fiscal 2026, Fiscal 2025 and Fiscal 2024, respectively. We also derive a portion of our revenue from export sales to a limited number of international jurisdictions. Any adverse developments affecting these geographies could materially and adversely affect our business, financial condition, results of operations and cash flows.

h) **Dependence on Discretionary Consumer Spending:** Our business depends, in part, on discretionary consumer spending, customer footfall at entertainment venues and general economic conditions that are beyond our control. Any adverse changes in such fa ctors could adversely affect demand for our products and services and materially and adversely affect our business, financial condition, results of operations and cash flows.

i) **Dependence on Skilled Technical Personnel:** Our business is significantly dependent on the competence, experience, and reliability of our technicians, who are responsible for the on-site assembly, installation, testing, and commissioning of amusement equipment at customer locations. The nature of our products requires strict adherence to technical specifications, safety standards, and site-specific requirements, making the role of these technicians critical to ensuring safe and effective operation.

j) **Sustainability of Revenue Growth:** Our recent growth in revenue may not be sustainable, and any slowdown in demand for our key products and services could materially and adversely affect our business, financial condition, results of operations and cash flows.

2. **Details of suitable ratios of the company and its listed peer group for the latest full financial year ended March 31, 2026:**
There are no listed companies in India that are engaged in a business comparable to that of our Company. Accordingly, a comparison of the key performance indicators of our Company with those of its listed industry peers has not been provided.

3. **Price/Earning ("P/E") ratio in relation to the Price Band of ₹128 to ₹135 per Equity Share:**

Particulars	P/E at the lower end of the Price Band (number of times)	P/E at the higher end of the Price Band (number of times)
Based on basic EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on basic EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15
Based on diluted EPS for Fiscal 2026 as per the Restated Standalone Financial Information	10.70	11.29
Based on diluted EPS for Fiscal 2026 as per the Restated Consolidated Financial Information	10.57	11.15

4. **Weighted Average Return on Net worth for the last 3 financial years ("RoNW")**

As per Restated Standalone Financial Information:

Particulars	RoNW (%)	Weights
March 31, 2026	42.27	3
March 31, 2025	46.42	2
March 31, 2024	76.82	1
Weighted Average	**49.41**	

As derived from the Restated Consolidated Financial Information:

Financial Year/ Period ended	RoNW (%)	Weights
March 31, 2026	42.56	2
March 31, 2025	46.42	1
Weighted Average	**43.85**	**--**

Notes:

(i) Weighted average = Aggregate of year wise weighted Return on Net Worth divided by the aggregate of weights i.e. (Return on Net Worth x Weight) for each year / Total of weights.

(ii) Return on Net Worth (%) = Net Profit after tax, as per the restated financials for the year divided by Net worth as per the restated financial as at year end.

(iii) Net worth in accordance with Regulation 2(1)(hh) of the SEBI ICDR Regulation has been defined as the aggregate value of the paid-up share capital and all reserve created out of the profits and securities premium account and debit or credit balance of profit & loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per audited balance sheet, but does not include reserve created out of revaluation of assets, write-back of deprecation and amalgamation.

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

Restated Net Asset Value per Equity Share as per the Restated Standalone Financial Information:

Net Asset Value per Equity Share	Particulars *(₹ per share)*
As on March 31, 2026	28.29
As on March 31, 2025	16.38
As on March 31, 2024	8.77
After completion of the Issue	
- At Floor Price	50.90
- At Cap Price	52.79
- At the Issue Price	52.79

Restated Net Asset Value per Equity Share as per the Restated Consolidated Financial Information:

Net Asset Value per Equity Share	Particulars *(₹ per share)*
As on March 31, 2026	28.46
As on March 31, 2025	16.38
After completion of the Issue	
- At Floor Price	51.02
- At Cap Price	52.91
- At the Issue Price	52.91

Notes: *Net Asset Value (NAV) per equity share (₹) = Net Worth divided by the number of equity shares outstanding as at the end of year, as adjusted for bonus issue of Equity Shares and Sub Division of Equity Shares from beginning of previous financial year i.e., April 1, 2023.*

6. **Details of weighted average cost of acquisition of Equity Shares of our Promoters**

a) Weighted average price at which the Equity Shares were acquired by our Promoters in the last one year preceding the date of this Prospectus is as follows:

Sr. No.	Name of Promoter	Number of Equity Shares acquired in last one year	Weighted average price of Equity Shares acquired in the last one year (in ₹)*
1.	Rohit Rajesh Mathur	75,00,000	Nil
2.	Abha Rohit Mathur	51,45,000	Nil
3.	Rohan Rohit Mathur	15,01,000	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

b) The weighted average price for all Equity Shares acquired in one year, 18 months and three years preceding the date of this Prospectus is mentioned below:

Period	Weighted Average Cost of Acquisition per Equity Share (in ₹)	Cap Price (₹ 135) is 'X' times the weighted average cost of acquisition	Range of acquisition price: per Equity Share: lowest price – highest price (in ₹)*
Last one year preceding the date of the Prospectus	Nil	Nil	Nil
Last 18 months preceding the date of the Prospectus	Nil	Nil	Nil
Last three years preceding the date of the Prospectus	Nil	Nil	Nil

**As certified by R H Nisar & Co., Chartered Accountants, pursuant to their certificate dated August 18, 2026.*

7. **Disclosures as per clause (9)(K)(4) of Part A to Schedule VI:**

a) The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ ESOS and issuance of bonus shares

There have been no primary issuances of Equity Shares or any convertible securities (excluding issuance of Equity Shares pursuant to bonus issue) during the 18 months preceding the date of the Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-Issue capital before such transaction(s) and excluding employee stock options granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days ("**Primary Issuances**").

b) The price per share of our Company based on the secondary sale / acquisition of shares (equity shares)

There have been no secondary sales/ acquisitions of Equity Shares or any convertible securities, where the Promoter, Promoter Group or Shareholder(s) having the right to nominate Director(s) on our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("**Secondary Transactions**").

(Continued next page...)

(Continued from previous page...)

c) **Since there are no such transactions to report under (a) and (b), the price per Equity Share of our Company based on the last five primary and secondary transactions in Equity Shares (secondary transactions where the Promoters/Promoter Group entities, or Shareholder(s) having the right to nominate director(s) on the Board are a party to the transaction) not older than three years prior to the date of the Prospectus, irrespective of the size of transactions has been computed.**

Primary Transactions:

Date of Allotment	Number of equity shares allotted	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of allotment	Nature of consideration	Total consideration (₹ in lakhs)
January 22, 2026	1,50,00,000	10.00	NA	Bonus Issue (In a ratio of 1,500:1)	Other than Cash	Nil
Total	**1,50,00,000**	-	-	-	-	**Nil**
Weighted Average Cost of Acquisition based on Primary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*						**Nil**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026.*

Secondary Issuances:

Date of transfer	Details of trans-feror	Details of transferee	Nature of Transaction	Number of Equity Shares	Face value per equity share (₹)	Acquisition/ transfer price per equity share (₹)	Nature of Consid-eration	Total Consider-ation (in ₹)
December 03, 2025	Abha Rohit Mathur	Rohan Rohit Mathur	Transfer by way of gift	1,000	10.00	Nil	NA	NA
December 03, 2025		Rajeshnarain Premnarain Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Ratanmala Mathur	Transfer by way of gift	100	10.00	Nil	NA	NA
December 03, 2025		Rahul Mathur	Transfer by way of gift	50	10.00	Nil	NA	NA
December 03, 2025		Amit Thapar	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 11, 2025		Deepak Gangji Savla	Secondary Transfer	200	10.00	25,290.41	Cash	50,58,082.00
December 11, 2025		Tyna Valerian Dsilva	Secondary Transfer	50	10.00	25,290.41	Cash	12,64,520.50
December 18, 2025		Amol Namdev Shelke	Secondary Transfer	20	10.00	25,290.41	Cash	5,05,808.20
Total	-	-	-	**1,570**	-	-	-	**80,92,931.20**
Weighted Average Cost of Acquisition based Secondary Transactions (Total Consideration/ Number of Equity Shares) (in ₹ per Equity Share)*								**5,154.73**

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated August 18, 2026*

d) **Weighted average cost of acquisition, Issue Price**

Weighted average cost of acquisition of Equity Shares based on primary/ secondary transaction(s), as disclosed in paragraph above, are set out below:

Past transactions	Weighted average cost of acquisition per Equity Shares (₹)	No. of times at Floor Price (i.e., ₹ 128/-) *	No. of times at Cap Price (i.e., ₹ 135/-) *
Weighted average cost of acquisition of primary issuances as per paragraph (a) above	NA	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (b) above	NA	NA	NA
Weighted average cost of acquisition for Primary transactions as per paragraph (c) above	Nil	NA	NA
Weighted average cost of acquisition for secondary transactions as per paragraph (c) above	5,154.73	0.02 times	0.03 times

**As certified by R H Nisar & Co., Chartered Accountants, by way of their certificate dated September 02, 2026.*

8. Our Equity Shares have never been publicly traded and may experience price and volume fluctuations following the completion of the Issue. Further, our Equity Shares may not result in an active or liquid market, and the price of our Equity Shares may be volatile, and you may be unable to resell your Equity Shares at or above the Issue Price or at all.

9. The BRLM associated with the Issue has handled 28 Public issues in the past three years, out of which 06 issues were closed below the Issue/ Offer Price on Listing date:

Name of Book Running Lead Manager	Total Issues		Issues close below IPO price as on listing date
	Main Board	SME	
Smart Horizon Capital Advisors Private Limited	02	26	06

PROPOSED LISTING ON: SEPTEMBER 04, 2026*

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended (the "**SCRR**") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 (1) and 253 (2) of the SEBI ICDR Regulations 2018, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("**QIBs**") (the "**QIB Portion**"), provided that our Company in consultation with the BRLM may allocate up to 60.00% of the QIB Portion to Anchor Investors on a discretionary basis ("**Anchor Investor Portion**"). One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from the domestic Mutual Funds at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. However, with effect from December 01, 2025, pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2025, of which, up to 40% of the Anchor Investor Portion shall be reserved in the following manner, (i) 33.33% shall be available for allocation to domestic Mutual Funds and (ii) 6.67% shall be available for allocation to life insurance companies and pension funds, subject to valid Bids being received from domestic Mutual Funds, life insurance companies, and pension funds at or above the Anchor Investor Allocation Price. In the event of under-subscription under (ii) above, the allocation may be made to domestic Mutual Funds. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the remaining QIB Portion (other than the Anchor Investor Portion) ("**Net QIB Portion**"). Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, other than Anchor Investors, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations 2018, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹ 10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other subcategory of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) Regulations, 2018. All Potential Bidders, other than Anchor Investors, are required to participate in the Issue by mandatorily utilising the Application Supported by Blocked Amount ("**ASBA**") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amounts will be blocked by the Self-Certified Syndicate Banks ("**SCSBs**") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, please refer to the chapter titled *"Issue Procedure"* on page 410 of the Prospectus. The investors are advised to refer to the prospectus for full text of the Disclaimer clause pertaining to BSE. For the purpose of this Issue, the designated stock exchange will be BSE Limited. The trading is proposed to be commenced on September 04, 2026*

Subject to the receipt of Listing and Trading Approval from the BSE ("BSE SME**").*

SUBSCRIPTION DETAILS

The bidding for Anchor investors opened and closed on Thursday, August 27, 2026. The Company received 8 Anchor Investor Application Forms from Eight (8) Anchor Investors (including Nil Mutual Funds through Nil Mutual Fund schemes) for 20,81,000 Equity Shares. Such Eight (8) Anchor Investors through Eight (8) Anchor Investor Application Forms were allocated 15,79,000 Equity Shares at a price of ₹135/- per Equity Share under the Anchor Investor Portion, aggregating to 21,31,65,000/-.

The Issue was subscribed to the extent of **4.63** times (excluding the Anchor Investor Portion) as per the bid books of BSE (the "**Bid Files**") after removing multiple and duplicate bids. The issue received **1,800** applications for **1,30,38,000** Equity Shares before technical rejections and after invalid bids Multiple/ Duplicate/bids, UPI Mandates not accepted by investors, bids rejected under application banked but bid not registered resulting in **3.28** times subscription (including reserved portion of market maker).

Details of the Applications Received (excluding Anchor Investor Portion and before technical rejection):

Sr. No.	Category	Number of Applications	No. of Equity Shares applied	Equity Shares Reserved as per Prospectus	No. of times Subscribed	Amount (₹)
1	Individual Investors	1,455	29,10,000	18,46,000	1.58	24,92,10,000.00
2	Non-Institutional Bidders 1 (More than 2 lots & up to ₹ 10,00,000/-)	171	5,61,000	2,64,000	2.13	3,56,40,000.00
3	Non-Institutional Bidders 2 (More than ₹10,00,000/-)	160	15,59,000	5,28,000	2.95	7,12,80,000.00
4	Qualified Institutional Buyers (excluding Anchor Portion)	13	77,28,000	10,53,000	7.34	14,21,55,000.00
5	Market Maker	1	2,80,000	2,80,000	1.00	3,78,00,000.00
	Total	**1,800**	**1,30,38,000**	**39,71,000**	**3.28**	**53,60,85,000.00**

Final Demand:

A summary of the final demand as per BSE as on the Bid/Issue Closing Date at different Bid Prices is as under:

Sr. No.	Bid Price	No. of Equity Shares	% of Total	Cumulative Share Total	Cumulative % of Total
1	128.00	81,000	0.44	81,000	0.44
2	129.00	9,000	0.05	90,000	0.49
3	130.00	22,000	0.12	1,12,000	0.61
4	132.00	2,000	0.01	1,14,000	0.62
5	133.00	8,000	0.04	1,22,000	0.66
6	134.00	2,05,000	1.11	3,27,000	1.77
7	135.00	1,81,20,000	98.23	1,84,47,000	100.00
Total		**1,84,47,000**	**100.000**		

The Basis of Allotment was finalized in consultation with the Designated Stock Exchange, being BSE Limited ("**BSE SME**") on September 02, 2026.

1) **Allocation to Individual Investors (After Technical Rejections):** The Basis of Allotment to Individual Investors who applies for minimum application size, who have bid at cut-off Price or at or above the Issue Price of ₹ 135.00 per equity shares, was finalized in consultation with BSE. The category was subscribed by 1.55 times i.e., for 28,54,000 Equity Shares. Total number of shares allotted in this category is 18,46,000 Equity Shares to 923 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Category wise)	No. of Ap-plications Received	% of Total	Total No. of Equity Shares applied in this category	% to Total	Proportionate Shares avail-able	Total No. of shares allo-cated/ allotted per Applicant	Ratio of allottees to applicants	Number of successful ap-plicants (after rounding)	Total No. of shares allocate allotted
1	2,000	1,427	100.00	28,54,000	100.00	18,46,000	2,000	923:1437	923	18,46,000
Total		**1,427**	**100.00**	**28,54,000**	**100.00**	**18,46,000**			**923**	**18,46,000**

2) **Allocation to Non-Institutional Investors NII 1 Category (More than 2 lots & up to ₹ 10,00,000/-) (After Technical Rejections):** The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 1 Category, who have bid at Issue Price of ₹135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.08 times i.e., for 5,49,000 shares. The total number of shares allotted in this category is 2,64,000 Equity Shares to 88 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Cat-egory wise)	No. of Ap-plications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/ allotted
1	3,000	152	91.02	4,56,000	83.06	3,000	80:152	2,40,000
2	4,000	3	1.80	12,000	2.19	0	0:0	0
3	6,000	3	1.80	18,000	3.28	0	0:0	0
4	7,000	9	5.39	63,000	11.48	3,000	5:9	15,000
5	3,000 shares will be allotted to unsuccessful allotees in Sr. No. 2 & 3 = 9,000 shares in ratio of 3:6						3:6	9,000
TOTAL		**167**	**100.00**	**5,49,000**	**100.00**			**2,64,000**

3) **Allocation to Non-Institutional Investors NII 2 Category (More than ₹10,00,000/-) (After Technical Rejections):** The Basis of Allotment to Other than Individual Investors to Non-Institutional Investors NII 2 Category, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 2.94 times i.e., for 15,51,000 shares. The total number of shares allotted in this category is 5,28,000 Equity Shares to 159 successful applicants. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Cat-egory wise)	No. of Ap-plications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1	8,000	145	91.20	11,60,000	74.79	3,000	1:1	435,000
2	8,000		0.00		0.00	1,000	35:145	35,000
3	9,000	1	0.63	9,000	0.58	3,000	1:1	3,000
4	10,000	1	0.63	10,000	0.64	3,000	1:1	3,000
5	15,000	6	3.77	90,000	5.80	3,000	1:1	18,000
6	15,000		0.00		0.00	1,000	3:6	3,000
7	16,000	2	1.26	32,000	2.06	3,000	1:1	6,000
8	16,000		0.00		0.00	1,000	1:2	1,000
9	23,000	1	0.63	23,000	1.48	4,000	1:1	4,000
10	40,000	1	0.63	40,000	2.58	5,000	1:1	5,000
11	54,000	1	0.63	54,000	3.48	6,000	1:1	6,000
12	1,33,000	1	0.63	1,33,000	8.58	9,000	1:1	9,000
TOTAL		**159**	**100.00**	**15,51,000**	**100.00**			**5,28,000**

4) **Allocation to QIBs excluding Anchor Investors (After Technical Rejections):** The Basis of Allotment to QIBs, who have bid at Issue Price of ₹ 135.00 per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 7.16 times i.e., for 75,43,000 shares the total number of shares allotted in this category is 10,53,000 Equity Shares to 12 successful applicants. The category wise details of the Basis of Allotment are as under:

Category	FI'S/BANK'S	MF'S	IC'S	NBFC'S	AIF	FPC/FII	OTHERS	TOTAL
QIB	-	-	-	5,15,000	4,81,000	57,000	-	10,53,000

5) **Allocation to Anchor Investors (After Technical Rejections):** The Company in consultation with the BRLM has allotted 13,60,800 Equity Shares to 8 Anchor Investors at Anchor Investor Issue Price of ₹135.00 per equity shares in accordance with the SEBI ICDR Regulations. The category wise details of the Basis of Allotment are as under:

CATEGORY	FIS/BANKS	MF'S	IC'S	NBFC'S	AIF	FPI/FPC	OTHERS	TOTAL
Anchor	-	-	-	-	14,90,000	89,000	-	15,79,000

6) **Allocation to Market Maker (After Technical Rejections):** The Basis of Allotment to Market Maker, who have bid at Issue Price of ₹ 135.00/- per equity shares or above, was finalized in consultation with BSE. The category was subscribed by 1.00 time i.e., for 2,80,000 shares the total number of shares allotted in this category is 2,80,000 Equity Shares. The category wise details of the Basis of Allotment are as under:

Sr. No.	No. of Shares Applied for (Cat-egory wise)	No. of Ap-plications Received	% of Total	Total No. of Equity Shares applied in this Category	% to Total	No. of Equity Shares allocated/ allotted per Applicant	Ratio	Total Number of shares allotted	Surplus/ Deficit
1	2,80,000	1	100.00	2,80,000	100.00	2,80,000	1:1	2,80,000	0.00
TOTAL		**1**	**100.00**	**2,80,000**	**100.00**	2,80,000		**2,80,000**	**0.00**

The Board of Directors of our Company at its meeting held on September 02, 2026 has taken on record the Basis of allotment of Equity Shares as approved by the Designated Stock Exchange being BSE and has allotted the Equity Shares to various successful applicants. The Allotment Advice cum refund intimation will be dispatched to the address of the investors as registered with depositories. Further instructions to the SCSBs have been dispatched/mailed for unblocking of funds and transfer to the Public Issue Account on or before September 02, 2026 and payments to non-Syndicate brokers have been issued on September 03,2026. In case the same is not received within ten days, Investors may contact the Registrar to the Issue at the address given below. The Equity Shares allocated to the successful allottees shall be uploaded on September 03, 2026 for credit into the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The company is in process of obtaining the listing and trading approval from BSE and the trading of Equity shares is expected to commence trading on September 04, 2026.

Note: All capitalised terms used and not defined herein shall have the respective meaning assigned to them in the Prospectus dated September 02, 2026 ("**Prospectus**").

INVESTORS, PLEASE NOTE

The details of the allotment made have been hosted on the website of the Registrar to the issue, BIGSHARE SERVICES PRIVATE LIMITED at www.bigshareonline.com. All future correspondence in this regard may kindly be addressed to the Registrar to the issue quoting full name of the First/ Sole applicants, serial number of the ASBA form, address of the Bidder, the name and address of the designated Intermediary where the Bid cum Application Form was submitted by the bidder and copy of Acknowledgement Slip received from the Designated Intermediary and payment details at the address given below:

REGISTRAR TO THE ISSUE

Bigshare Services Pvt. Ltd.

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No. S6-2, 6th Floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai – 400 093, Maharashtra, India. | **Tel No:** 022 - 6263 8200
Email: ipo@bigshareonline.com | **Website:** www.bigshareonline.com
Investor Grievance Email Id: investor@bigshareonline.com
Contact Person: Mr. Aniket Seebag | **SEBI Registration Number:** INR000001385

For Complete Sports And Management India Limited

Sd/-

Date: September 03, 2026
Place: Mumbai, Maharashtra

Rohit Rajesh Mathur
Designation: Chairman & Managing Director

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED.

Disclaimer: *Complete Sports and Management India Limited has filed the Prospectus with the Registrar of Companies, Mumbai at Maharashtra on September 02, 2026 and thereafter with SEBI and the Stock Exchange. The Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com and the Company at www.csmlgroup.com and shall also be available on the website of BSE and SEBI. Investor should note that investment in equity shares involves a high degree of risk and details relating to the same, please see "Risk Factors" beginning on Page 23 of the Prospectus.*

The Equity Shares have not been and will not be registered under the U.S. Securities Act ("Securities Act") or any state securities laws in United States and unless so registered may not be issued or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S state securities law. The equity shares are being issued and sold outside the United States in 'offshore transactions' in reliance on Regulation under the Securities Act and the applicable law of each jurisdiction where such issues and sales are made. There will be no public issuing in the United States.

AdBaaz

मेल्टिंग पॉट फूड प्रॉडक्ट्ससोबत शेफ हरपाल सोखी यांची भागीदारी

'इंची'च्या विस्तारासाठी ५०० कोटी रुपयांहून अधिक व्यवसायाचे लक्ष्य

मुंबई, दि. ०३ (प्रतिनिधी) : नवी मुंबईस्थित एफएमसीजी कंपनी मेल्टिंग पॉट फूड प्रॉडक्ट्स प्रायव्हेट लिमिटेडने प्रसिद्ध सेलिब्रिटी शेफ, पाककला तज्ज्ञ आणि रेस्टॉरेंटर हरपाल सिंह सोखी यांची कंपनीसोबत गुंतवणूकदार आणि ब्रँड ॲम्बेसेडर म्हणून नियुक्ती जाहीर केली आहे. सोखी हे कंपनीच्या प्रमुख 'इंची' या इंडो-चायनीज खाद्यपदार्थांच्या ब्रँडचे ब्रँड ॲम्बेसेडर म्हणूनही काम पाहणार आहेत. या भागीदारीच्या माध्यमातून 'इंची'च्या ब्रँडचा विस्तार, उत्पादनांची बाजारपेठ वाढविणे आणि ग्राहकांपर्यंत घरगुती पातळीवर इंडो-चायनीज चवीचा अधिक व्यापक प्रसार करण्याचे कंपनीचे उद्दिष्ट आहे.

२०१७ मध्ये स्थापन झालेल्या मेल्टिंग पॉट फूड प्रॉडक्ट्सच्या 'इंची' ब्रँडने अल्पावधीतच इंडो-चायनीज खाद्यपदार्थांच्या क्षेत्रात आपली स्वतंत्र ओळख निर्माण केली आहे. निखिल भारती, आर. पी. चटर्जी आणि मनीष पार्डीवाला यांच्या नेतृत्वाखाली कंपनी कार्यरत आहे. सध्या 'इंची'च्या उत्पादन पोर्टफोलिओमध्ये १०० हून अधिक उत्पादनांचा समावेश असून, त्यात शेजवान डिप आणि स्प्रेड्स, नूडल्स, विविध प्रकारचे सॉसेस, गॉरमे आणि इन्स्टंट सूप्स तसेच स्वयंपाकासाठी वापरल्या जाणाऱ्या विविध मसाल्यांचा समावेश आहे. या उत्पादनांच्या माध्यमातून ग्राहकांना घरच्या घरी रेस्टॉरंटसदृश इंडो-चायनीज पदार्थ तयार करण्याची सुविधा मिळते.

हरपाल सिंह सोखी यांच्या पाककला क्षेत्रातील अनुभवाचा आणि लोकप्रियतेचा फायदा 'इंची'च्या ब्रँड विस्ताराला होण्याची अपेक्षा आहे. दूरदर्शनवरील पाककला कार्यक्रम, खाद्यसंस्कृतीविषयक उपक्रम आणि रेस्टॉरंट व्यवसायातील त्यांच्या दीर्घ अनुभवामुळे त्यांची ग्राहकांमध्ये स्वतंत्र ओळख आहे. त्यामुळे त्यांच्या सहभागामुळे ब्रँडची विश्वासार्हता वाढविण्यासोबतच नव्या ग्राहकवर्गापर्यंत पोहोचण्यास मदत होईल, असा कंपनीचा विश्वास आहे.

कंपनीने 'इंची'च्या पुढील वाढीसाठी ५०० कोटी रुपयांहून अधिक व्यवसायाचे लक्ष्य निश्चित केले आहे. बदलत्या ग्राहकांच्या आवडीनिवडी, घरगुती स्वयंपाकातील सोयीस्कर खाद्यपदार्थांची वाढती मागणी आणि इंडो-चायनीज खाद्यसंस्कृतीची लोकप्रियता लक्षात घेऊन उत्पादनांचा विस्तार करण्यावर भर दिला जाणार आहे. नव्या बाजारपेठांमध्ये प्रवेश, ब्रँडची दृश्यमानता वाढविणे आणि उत्पादनांची उपलब्धता व्यापक करण्यासाठी ही भागीदारी महत्त्वाची ठरण्याची शक्यता आहे.

मेल्टिंग पॉट फूड प्रॉडक्ट्स आणि शेफ हरपाल सिंह सोखी यांच्या या भागीदारीमुळे 'इंची'ला खाद्यपदार्थांच्या बाजारपेठेत अधिक वेगाने विस्तार करण्याची संधी मिळणार आहे. गुंतवणूकदार तसेच ब्रँड ॲम्बेसेडर म्हणून सोखी यांचा सहभाग हा कंपनीच्या दीर्घकालीन वाढीच्या धोरणाचा महत्त्वाचा भाग मानला जात आहे.

बँक निफ्टीला आरबीआयच्या निर्णयाचा आधार ; एचडीएफसी, ॲक्सिस बँक वधारले

परकीय चलनातील मोठ्या प्रवाहामुळे बँकिंग क्षेत्रात उत्साह; मात्र प्रमुख निर्देशांकांवर विक्रीचा दबाव

मुंबई, दि. ०३ (प्रतिनिधी) : भारतीय शेअर बाजारात गुरुवारी, ३ सप्टेंबर रोजी व्यवहाराच्या अखेरच्या टप्प्यात मोठी घसरण झाली असतानाही बँकिंग समभागांनी भक्कम कामगिरी केली. रिझर्व्ह बँकेच्या विशेष परकीय चलन उभारणी उपाययोजनांमधून बँकिंग व्यवस्थेत मोठ्या प्रमाणात परकीय चलनाचा ओघ झाल्याचे स्पष्ट झाल्यानंतर बँकिंग क्षेत्रातील समभागांना आधार मिळाला. बँक निफ्टी ०.३६ टक्क्यांनी वाढून ५७,३८०.६० अंकांवर बंद झाला. दिवसाच्या सुरुवातीला या निर्देशांकाने एक टक्क्याहून अधिक वाढ नोंदवली होती; मात्र नंतर झालेल्या नफावसुलीमुळे सुरुवातीची वाढ काही प्रमाणात कमी झाली.

रिझर्व्ह बँकेने जाहीर केलेल्या आकडेवारीनुसार, परकीय चलन उभारणीसाठी करण्यात आलेल्या विविध उपाययोजनांमधून ३१ ऑगस्टपर्यंत एकूण १३६.३८ अब्ज डॉलरचा परकीय चलन प्रवाह झाला. यातील सर्वाधिक १२७.२३ अब्ज डॉलरचा निधी एफसीएनआर (बी) ठेवींमधून आला. याशिवाय परदेशातून घेतलेल्या परकीय चलन कर्जातून ५.२६ अब्ज डॉलर आणि बाह्य व्यावसायिक कर्जातून ३.८९ अब्ज डॉलरचा निधी प्राप्त झाला. अपेक्षेपेक्षा मोठ्या प्रमाणात झालेल्या या निधी उभारणीमुळे बँकिंग व्यवस्थेतील तरलता वाढण्यास आणि देशाच्या परकीय चलनाच्या गंगाजळीला बळकटी मिळण्यास मदत होण्याची शक्यता आहे.

बँकिंग क्षेत्रातील प्रमुख समभागांमध्ये ॲक्सिस बँक १.०४ टक्क्यांनी वाढून १,२६७ रुपयांवर, तर एचडीएफसी बँक ०.८३ टक्क्यांनी वधारून ७०६.६५ रुपयांवर बंद झाला. निफ्टी बँकेतील आयडीएफसी फर्स्ट बँकेने २.८३ टक्क्यांची वाढ नोंदवत ८७.५० रुपयांवर व्यवहार पूर्ण केला. इंडसइंड बँक २.७४ टक्क्यांनी, येस बँक १.७६ टक्क्यांनी आणि युनियन बँक ऑफ इंडिया १.१५ टक्क्यांनी वधारले.