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WISCON

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WISCON INDUSTRIES LIMITED

CIN: U46522DL2022PLC404671

Our Company was incorporated on September 16, 2022 as "Wiscon Industries Limited", a public limited company under the Companies Act, 2013 pursuant to a certificate of incorporation dated September 16, 2022 issued by Registrar of Companies, Central Registration Centre. Subsequently the Objects of our company were changed vide Board Resolutions dated May 08, 2026 and Special Resolution passed by Shareholders at the Extra Ordinary General Meeting of our company held on May 18, 2026. The fresh Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause was issued pursuant to special Resolution together with the copy of the Memorandum of Association as altered has this day been registered on June 03, 2026 by Registrar of Companies, Delhi. Subsequently corporate identification number of our Company was changed from U32109DL2022PLC404671 to U46522DL2022PLC404671. For further details on Incorporation and Registered Office of our Company, see *"History and Certain Corporate Matters"* beginning on page 238 of the Red Herring Prospectus.

Registered Office: C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India;
Telephone: + 91 9315848377; **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/
Contact Person: Ms. Surbhi Arora, Company Secretary and Compliance Officer

THE PROMOTER OF OUR COMPANY IS MR. SIDHANT DALMIA

"THE OFFER IS BEING MADE IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ICDR REGULATIONS (IPO OF SMALL AND MEDIUM ENTERPRISES) AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF BSE (BSE SME)."

THE OFFER

INITIAL PUBLIC OFFER OF UPTO 53,92,200* EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF WISCON INDUSTRIES LIMITED ("OUR COMPANY" OR "WISCON" OR "THE ISSUER") AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [●] LAKHS COMPRISING OF FRESH ISSUE OF UP TO 43,14,000 EQUITY SHARES AGGREGATING TO ₹ [●] LAKHS ("FRESH OFFER") AND AN OFFER FOR SALE OF UP TO 10,78,200 EQUITY SHARES BY MR. SIDHANT DALMIA ("SELLING SHAREHOLDER") AGGREGATING TO ₹ [●] LAKHS ("OFFER FOR SALE") ("PUBLIC OFFER"). THE OFFER INCLUDES A RESERVATION OF UP TO 3,90,000EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE OFFER (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC OFFER LESS MARKET MAKER RESERVATION PORTION I.E. NET OFFER OF UP TO 50,02,200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET OFFER". THE PUBLIC OFFER AND NET OFFER WILL CONSTITUTE 26.98% AND 25.03% RESPECTIVELY OF THE POST- OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

**Subject to finalisation of basis of allotment.*

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION –

Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity*
Mr. Sidhant Dalmia	Promoter Selling Shareholder	Up to 10,78,200 Equity Shares aggregating up to [●] Lakhs	NIL

** As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

PRICE BAND: ₹ 194/- TO ₹ 204/- PER EQUITY SHARE OF FACE VALUE OF ₹ 10.00 EACH

THE FLOOR PRICE IS 19.4 TIMES THE FACE VALUE OF THE EQUITY SHARES AND CAP PRICE IS 20.4 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025-26 AT THE FLOOR PRICE IS 14.31 TIMES AND AT THE CAP PRICE IS 15.04 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 600 EQUITY SHARES THEREAFTER.

OFFER PROGRAM	
	ANCHOR BID OPENS ON: MONDAY, OCTOBER 26, 2026
	OPENS ON: TUESDAY, OCTOBER 27, 2026
	CLOSES ON: THURSDAY, OCTOBER 29, 2026

^ The UPI mandate end time and date shall be at 5:00 p.m. on the Bid/ Offer Closing Date.

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

We are engaged in supplying a comprehensive range of consumer electronic products. Our product portfolio includes LED TVs, Air Coolers, Washing Machines and Air Conditioners. Our products are marketed under our flagship brand, "Wiscon," serving both (B-to-B) and (B-to-C) customers within India. We are a Delhi-based company specializing in a wide range of consumer electronic products. Further we also sell Electric Scooters in the name of third-party brand. For more details, please refer chapter titled "Our Business" beginning on page 178 of the Red Herring Prospectus.

ALLOCATION OF THE OFFER	
QIB PORTION	NOT MORE THAN 50.00% OF THE NET OFFER
INDIVIDUAL INVESTOR PORTION	NOT LESS THAN 35.00% OF THE NET OFFER
NON-INSTITUTIONAL PORTION	NOT LESS THAN 15.00% OF THE NET OFFER
MARKET MAKER PORTION	UPTO 3,90,000 EQUITY SHARES OR 7.23% OF THE OFFER

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE OFFER, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE OFFER AVAILABLE IN ANY MANNER.

The price band is justified based on the qualitative factors, quantitative factors and KPIs disclosed in the chapter title *"Basis for Offer Price"* beginning on page 143 of the Red Herring Prospectus.

RISKS TO INVESTORS

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

a) Our business operations rely significantly on the continuous and timely supply of products from top 5 and top 10 suppliers. Also, we do not have continuing and exclusive supply agreement with them. Our purchases of stock-in-trade from top 10 suppliers are 99.77%, 99.33%, 99.82% and 99.97% for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements, accordingly, this exposes us to a concentration of purchases from top 10 suppliers and also, any interruptions or discontinuation of same will adversely impact our overall performance and profitability.

b) We depend on top 10 customers for a significant portion of our revenue from operations which contributed 63.36%, 67.75%, 67.34% and 47.50% of our revenue from operations on the basis of Restated Standalone Financial Statements, for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively. Also, our Company in the usual course of Business does not have any long-term contracts with its customers and we rely on purchase orders for delivery of our products and our customers may cancel or modify their orders, change quantities, delay or change their sourcing strategy. Loss of one or more of our top Customers or a reduction in their demand for our products or reduction in revenue derived from them may adversely affect our Business, Results of Operations and Financial Condition.

c) We generate 100% of our revenue from operations from domestic market of which major portion of sales from our operations is generated from certain geographical regions especially, Delhi, Uttar Pradesh and Haryana which totally contributed 74.25%, 83.76%, 77.42% and 55.21% for the period ended June 30, 2026 and for the fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments affecting our operations in these regions could have an adverse impact on our revenue and results of operations

d) In the past and in the current scenario, our Company sources 100% of the products from domestic market and majority of the domestic purchases are from Delhi and Uttar Pradesh which totally contributed 95.54%, 99.15%, 95.87%, and 99.82% of our total purchases for the period ended June 30, 2026 and for the Fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments or any fluctuations in the future affecting our procurement from these particular states or such geographical concentration in the domestic purchases, could have an adverse impact on our revenue and results of operations

e) A major proportion of our revenues are derived from products namely LED TVs and Electric Scooters which totally contributed 92.66%, 94.75%, 94.26% and 75.45% of our revenue from operations on the basis of Restated Standalone Financial Statements for the period ended June 30, 2026 and for the Financial Years ended March 31, 2026, 2025 and 2024 respectively and any reduction in the demand for the above-mentioned products could have an adverse effect on our business, results of operations and financial condition.

f) We have entered into and may enter into related party transactions in the future, however there can be no assurance that such transactions, individually or taken together, will not have any adverse effect on our business, prospects, results of operations and financial condition.

g) We have certain outstanding litigation against us Directors, Promoter, KMP and SMP Group Companies and Wholly Owned Subsidiary, an adverse outcome of which may adversely affect our business, reputation and results of operations.

h) There are certain delay filings noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future for such delay filings with provisions of corporate or any other law could impact the financial position of the Company to that extent.

i) There are certain discrepancies and non-compliances noticed in some of our financial reporting and/or records relating to filing of returns and deposit of statutory dues with the taxation and other statutory authorities which may affect our revenue from operations

j) Our Company had incurred losses during Fiscal 2024, and we may continue to incur losses in the future, which could adversely affect our business, financial condition, cash flows, results of operations and reputation

(Continued next page...)

(Continued from previous page...)

2. Details of suitable ratios of the company and its peer group for the latest full financial year ended March 31, 2026:

Name of Company	CMP (₹)	Face Value (₹)	Basic & Diluted EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share (₹)
Wiscon Industries Limited	[●]	10	13.56	[●]	66.67%	19.53
Peer Group						
Cellecor Gadgets Limited	28.60	1	1.80	15.89	19.35%	9.27

Source: www.nseindia.com and www.bseindia.com

Notes:

1. *The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2026.*
2. *P/E Ratio has been computed based on their respective closing market price on October 19, 2026,as divided by the Basic EPS as on March 31, 2026.*
3. *RONW (%) = Restated Profit for the year attributable to equity shareholders divided by Net Worth of our Company.*
4. *Net asset value per equity share is calculated as net worth as of the end of relevant year divided by the total number of equities shares outstanding at the end of the year.*
5. *Price Earning (P/E) Ratio in relation to the Offer Price of [●] per share.*
6. *The face value of our share is ₹10/- per share and the Offer Price is of ₹[●] per share are [●] times of the face value.*

Investor should read the above-mentioned information along with the section titled "Risk Factors" beginning on page 23 and the financials of our Company including important profitability and return ratios, as set out in the chapter titled "Restated Consolidated Financial Statements" beginning on 268 of the Red Herring Prospectus.

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

As per Restated Financial Statements:

Particulars	RONW (%)	Weights
March 31, 2026*	66.67%	3
March 31, 2025**	30.08%	2
March 31, 2024**	401.97% ^	1
Weighted Average	**110.36%**	
For the period ended June 30, 2026 (Not annualised)*	**20.49%**	

**Figures taken from Restated Consolidated Financial Statements*

***Figures taken from Restated Standalone Financial Statements as consolidation were not applicable.*

^ Since both the numerator and the denominator are negative, the result is positive; however, the result is not meaningful.

***Note :** Return on Net Worth (%) = Profit for the year / Net Worth at the end of the year.*

4. 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 has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS/SAR and issuance of bonus shares) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction(s) and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

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

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group, selling shareholder or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring 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-offer share capital before such transaction s and excluding employee stock options employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Since there are no such transaction to report to under (a) and (b), the following are the details of the basis of the last five primary and secondary transactions (secondary transactions where promoters, promoter group or selling shareholder 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 Red Herring Prospectus irrespective of the size of transactions has been computed:

Primary transactions:

Except as disclosed below, there have been no primary transactions in the last three years preceding the date of the Red Herring Prospectus:

Date of Allotment	Nature of Consid-eration	Nature of Allotment	Face Value (₹)	Issue Price (₹)	No. of Equity Shares allotted	Total Consider-ation
March 30, 2024	Other than cash	Conversion of loan into equity	10/-	10/-	16,00,000	1,60,00,000
March 31, 2025	Other than cash	Conversion of loan into equity	10/-	10/-	32,50,000	3,25,00,000
March 30, 2026	Cash	Private Placement	10/-	268.80/-	2,24,500	6,03,45,600
May 30, 2026	NA	Bonus Issue	10/-	NA	1,04,49,000	NA
Total	-	-	-	-	**1,55,23,500**	**10,88,45,600**
Weighted average cost of acquisition (WACA) (In ₹ per Equity Share) based on Primary transactions						**7.01**

Secondary transactions:

Below mentioned are the last five secondary transactions in the last three years preceding the date of the Red Herring Prospectus where the Promoters, Promoter Group or selling shareholder or shareholder(s) are a party to the transaction:

Sr. No.	Name of Transferor	Date of Trans-action	Promoter/ Promoter Group/ Director	Number of Equity Shares Subscribed to/ Acquired	Number of Equity Shares Sold	Transfer price	Total Consider-ation	Subscribed/ Ac-quired/ Transferred
a	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(39,250)	85	(33,36,250)	Transferred to Online Potato Consultancy Private Limited
b	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(31,400)	85	(26,69,000)	Transferred to Ms. Lovely Kumar
c	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(7,850)	85	(6,67,250)	Transferred to Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat
d	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(875)	85	(74,375)	Transferred to Mr. Mohit Jain
Total	-	-	-	-	**(79,375)**		**(67,46,875)**	
Weighted average cost of acquisition (WACA) (In ₹ per Equity Share) based on Secondary transactions								**Nil**

d) Weighted average cost of acquisition ("WACA"), floor price and cap price

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

Types of transactions	Weighted average cost of acquisi-tion (₹ per Equity Shares)	Floor Price (₹194)*	Cap Price (₹ 204)*
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity convertible securities), excluding shares issued under an employee stock option plan/ employee stock option scheme, employee stock purchase or stock appreciation rights, and issuance of bonus shares during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction/s and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days	NA	NA	NA
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity/convertible securities), where Promoters or Promoter Group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent 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, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days*	NA	NA	NA

Since there were no primary or secondary transactions of equity shares of the Company during the 18 months preceding the date of filing of the Red Herring Prospectus, the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions (secondary transactions where Promoter /Promoter Group entities or Selling Shareholder 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 filing of the Red Herring Prospectus irrespective of the size of the transaction.

Based on primary transactions	7.01	27.67	29.10
Based on secondary transactions	NA	NA	NA

**As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

ADDITIONAL INFORMATION FOR INVESTORS

1. **Details of proposed /undertaken pre-offer placements from the DRHP filing date** - Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.
2. **Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date** – None of our promoter(s) or members of promoter group(s) have undertaken any transaction in equity shares aggregating up to 1% or more of the paid-up equity share capital of the company from the DRHP filing date:
3. **Pre-Offer Shareholding of Promoter / Promoter Group and Additional Top 10 Public Shareholders of the Company:**

Sr. No.	Particulars	Pre-Offer as at the date of Advertisement		Post-Offer shareholding as at Allotment (1)			
		Number of Equity Shares	Share Holding (in %)	At the lower end of the Price Band (₹ 194.00/-)		At the upper end of the Price Band (₹ 204.00/-)	
				Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)
Promoter (A)							
1.	Mr. Sidhant Dalmia (Selling Shareholder)	1,47,61,857	94.18%	1,36,83,657	68.46%	1,36,83,657	68.46%
Total (A)		**1,47,61,857**	**94.18%**	**1,36,83,657**	**68.46%**	**1,36,83,657**	**68.46%**
Promoter Group (B)							
	NA	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B)	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Total (B)		**Nil**	**Nil**	**Nil**	**Nil**		
Additional top 10 shareholders							
1.	Mr. Yash Hitesh Patel	280,500	1.79%	280,500	1.40%	280,500	1.40%
2.	Ms. Lovely Kumar	94,200	0.60%	94,200	0.47%	94,200	0.47%
3.	Ms. Yashvi Hitesh Patel	78,600	0.50%	78,600	0.39%	78,600	0.39%
4.	SG Trinity LLP	67,500	0.43%	67,500	0.34%	67,500	0.34%
5.	Mr. Govindbhai Laljibhai Kakadia	45,000	0.29%	45,000	0.23%	45,000	0.23%
6.	Online Potato Consultancy Private Limited	39,150	0.25%	39,150	0.20%	39,150	0.20%
7.	Chittorgarh Infotech Limited	39,000	0.25%	39,000	0.20%	39,000	0.20%
8.	SK Aashray Private Limited	28,500	0.18%	28,500	0.14%	28,500	0.14%
9.	Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat	23,550	0.15%	23,550	0.12%	23,550	0.12%
10.	Ms. Esha Padmanabhan Achan	22,500	0.14%	22,500	0.11%	22,500	0.11%
Total (C)		**7,18,500**	**4.58**	**7,18,500**	**3.59%**	**7,18,500**	**3.59%**
Total (A+B+C)		**1,54,80,357**	**98.76%**	**1,44,02,157**	**72.06%**	**1,44,02,157**	**72.06%**

Notes:

1) *Assuming full subscription in the Offer. The post-offer shareholding details as at allotment will be based on the actual subscription and the final Offer price and updated in the prospectus, subject to finalization of the basis of allotment. Also, this table assumes there is no transfer of shares by these shareholders between the date of the advertisement and allotment (if any such transfers occur prior to the date of prospectus, it will be updated in the shareholding pattern in the prospectus).*

2) *As on the date of the Red Herring Prospectus, we have total 29 (Twenty Nine) shareholders, out of which 28 are Public Shareholders.*

BASIS FOR OFFER PRICE

The *"Basis for Offer Price"* on page 143 of the offer document has been updated with the above price band. Please refer to the website of the BRLM for the *"Basis for Offer Price"* updated with the above price band. You can scan the QR code given on the first page of this Advertisement for the chapter titled *"Basis for Offer Price"* on page 143 of the Red Herring Prospectus.

INDICATIVE TIMELINES FOR THE OFFER

Sequence of Activities	Listing within T+3 days (T is Offer Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) – **Upto 5 pm on T Day.** Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – **Upto 4 pm on T Day.** Electronic Applications (Syndicate Non-Institutional, Non-Individual Applications) – **Upto 3 pm on T Day.** Physical Applications (Bank ASBA) – **Upto 1 pm on T Day.** Physical Applications (Syndicate Non-Institutional, Non- Individual Applications of QIBs and NIIs) – **Upto 12 pm on T Day** and Syndicate members shall transfer such applications to banks **before 1 pm on T Day**
Bid Modification	From Offer opening date up to **5 pm on T Day**
Validation of bid details with depositories	From Offer opening date up to **5 pm on T Day**
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time): Among Stock Exchanges – Sponsor Banks – NPCI and NPCI – PSPs/TPAPs** – Issuer Banks, Reporting formats of application information, UPI analysis report and compliance timelines.	On Daily basis Merchant Bankers to submit to SEBI, sought as and when.
UPI Mandate acceptance time	**T day – 5 pm**
Offer Closure	**T day – 4 pm** for QIB and NII categories **T day – 5 pm** for II and other reserved categories
Third party check on UPI applications	On daily basis and to be completed **before 9:30 AM on T+1 day.**
Third party check on Non-UPI applications	On daily basis and to be completed **before 1 pm on T+1 day.**
Submission of final certificates: **-For UPI from Sponsor Bank** **-For Bank ASBA, from all SCSBs** **-For syndicate ASBA**	UPI ASBA – **Before 09:30 pm on T Day.** All SCSBs for Direct ASBA – **Before 07:30 pm on T Day** Syndicate ASBA - **Before 07:30 pm on T Day**
Finalization of rejections and completion of basis	Before **6 pm on T+1 day.**
Approval of basis by Stock Exchange	Before **9 pm on T+1 day.**
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA – To all SCSBs For UPI ASBA – To Sponsor Bank	Initiation not later than **09:30 am on T+2 day.** Completion before **2 pm on T+2 day** for fund transfer; Completion before **4 pm on T+2 day** for unblocking.
Corporate action execution for credit of shares	Initiation before **2 pm on T+2 day** Completion before **6 pm on T+2 day**
Filing of listing application with Stock Exchanges and issuance of trading notice	Before **7:30 pm on T+2 day**
Publish allotment advertisement	On website of Offeror, Merchant Banker and RTI - before **9 pm on T+2 day.** In newspapers – **On T+3 day** but not later than **T+4 day**
Trading starts	**T+3 day**

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects of our Company, see *"History and Certain Corporate Matters"* on page 236 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Offer. For further details, see the section *"Material Contracts and Documents for Inspection"* on page 481 of the Red Herring Prospectus.

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members of the Company is Limited.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of ₹10/- each. The issued, subscribed and paid-up share capital of the Company before the Offer is ₹15,67,35,000 divided into 1,56,73,500 Equity Shares of ₹10/ each. For details of the Capital Structure, see *"Capital Structure"* on the page 102 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

ORIGINAL SIGNATORIES			CURRENT PROMOTERS		
Name of Promoters	Face Value (₹)	No. of Shares	Name of Promoters	Face Value (₹)	No. of Shares
Mr. Sidhant Dalmia	10.00	1,49,994	Mr. Sidhant Dalmia	10.00	1,47,61,857
Mr. Sanjay Kumar Shah	10.00	1			
Mr. Mukesh Kumar	10.00	1			
Mr. Angad Pal Singh Bicaps	10.00	1			
Mr. Vardeep Singh Hora	10.00	1			
Ms. Meghpreet Kaur	10.00	1			
Mr. Anand Kumar Mishra	10.00	1			

LISTING: The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the SME Platform of BSE (**"BSE SME"**). Our Company has received an "In-principle" approval from the BSE for the listing of the Equity Shares pursuant to letter dated September 16, 2026. For the purposes of the Offer, the Designated Stock Exchange shall be BSE. A signed copy of the Red Herring Prospectus has been submitted for registration to the ROC on October 21, 2026 and Prospectus shall be filed with the RoC in accordance with Section 26(4) of the Companies Act, 2013.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Offer is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However investors may refer to the entire *"Disclaimer Clause of SEBI"* beginning on page 405 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by BSE, nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the *"Disclaimer Clause of BSE"* beginning on page 406 of the Red Herring Prospectus.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Offer. For taking an investment decision, investors must rely on their own examination of the Issuer and this Offer, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to *"Risk Factors"* on page 23 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
SMART HORIZON CAPITAL ADVISORS PRIVATE LIMITED B/908, Western Edge II, Kanakia Space, Behind Metro Mall, off Western Express Highway, Magathane, Borivali East, Mumbai – 400066, Maharashtra, India. **Tel. No.:** 022-28706822 **E-mail:** director@shcapl.com **Investors Grievance e-mail:** investor@shcapl.com **Contact Person:** Mr. Parth Shah **Website:** www.shcapl.com **SEBI Registration Number:** INM000013183	**MAASHITLA SECURITIES PRIVATE LIMITED** 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034, India. **Tel No:** 011-47581432 **Email:** investor.ipo@maashitla.com **Website:** www.maashitla.com **Investor Grievance Email Id:** investor.ipo@maashitla.com **Contact Person:** Mr. Mukul Agrawal **SEBI Registration Number:** INR000004370 **CIN:** U67100DL2010PTC208725	**MS. SURBHI ARORA,** Company Secretary and Compliance Officer **Address:** C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India. **Tel. No.:** +91 9315848377 **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/ Investors can contact the Company Secretary and Compliance Officer or the Registrar to the Offer in case of any pre offer or post-offer related grievances, grievances including non-receipt of letters of allotment, non-credit of allotted equity shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all offer related queries and for redressal of complaints, investors may also write to the BRLM.

Availability of Red Herring Prospectus: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein, before applying in the offer. Full copy of the Red Herring Prospectus will be available at the website of SEBI at www.sebi.gov.in; the website of Stock Exchange at www.bseindia.com, the website of BRLM at www.shcapl.com and website of Company at https://wiscon.in/.

Availability of Bid-Cum-Application forms: Bid-Cum-Application forms can be obtained from the Company, Wiscon Industries Limited, Book Running Lead Manager: Smart Horizon Capital Advisors Private Limited. Application Forms can also be obtained from the Stock Exchange and list of SCSBs available on the website of SEBI at www.sebi.gov.in and website of Stock Exchange at www.bseindia.com.

Application Supported by Blocked Amount (ASBA): All investors in this Issue are compulsorily apply through ASBA. The investors are required to fill the ASBA form and submit the same to their banks. The SCSB will block the amount in the ASBA account as per the authority contained in ASBA form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotted shares. Hence, there will be no need of refund.

For more details on the offer process and how to apply, please refer to the details given in the application forms and abridged prospectus and also please refer to the chapter *"Offer Procedure"* on page 432 of the Red Herring Prospectus.

BANKER TO THE OFFER: ICICI Bank Limited

All capitalized terms used herein and not specifically defined shall have the meaning assigned to them in the RHP.

For WISCON INDUSTRIES LIMITED
Sd/-
Mr. Sidhant Dalmia
Designation: Chairman & Managing Director
DIN: 08415545

Date: October 21, 2026
Place: Delhi

Wiscon Industries Limited is proposing, subject to market conditions and other considerations, public offer of its Equity Shares and has filed the Red Herring Prospectus with the Registrar of Companies, Delhi I on October 21, 2026. The Red Herring Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com , the website of the BSE i.e., www.bseindia.com, and website of our Company at https://wiscon.in/.

Investor should note that investment in equity shares involves a high degree of risk. For details, investors should refer to and rely on the Red Herring Prospectus, including the section titled *"Risk Factors"* on page 23 of the Red Herring Prospectus, which has been filed with ROC. The Equity Shares have not been and will not be registered under the U.S. Securities Act (**"the Securities Act"**) or any state securities laws in United States and may not be issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulations under the securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act of 1933.

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT. THIS DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. THIS PUBLIC ANNOUNCEMENT IS NOT INTENDED FOR PUBLICATION OR DISTRIBUTION, DIRECTLY OR INDIRECTLY OUTSIDE INDIA.

WISCON

Scan this QR to view the RHP

WISCON INDUSTRIES LIMITED

CIN: U46522DL2022PLC404671

Our Company was incorporated on September 16, 2022 as "Wiscon Industries Limited", a public limited company under the Companies Act, 2013 pursuant to a certificate of incorporation dated September 16, 2022 issued by Registrar of Companies, Central Registration Centre. Subsequently the Objects of our company were changed vide Board Resolutions dated May 08, 2026 and Special Resolution passed by Shareholders at the Extra Ordinary General Meeting of our company held on May 18, 2026. The fresh Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause was issued pursuant to special Resolution together with the copy of the Memorandum of Association as altered has this day been registered on June 03, 2026 by Registrar of Companies, Delhi. Subsequently corporate identification number of our Company was changed from U32109DL2022PLC404671 to U46522DL2022PLC404671. For further details on Incorporation and Registered Office of our Company, see *"History and Certain Corporate Matters"* beginning on page 238 of the Red Herring Prospectus.

Registered Office: C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India; **Telephone:** + 91 9315848377; **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/
Contact Person: Ms. Surbhi Arora, Company Secretary and Compliance Officer

THE PROMOTER OF OUR COMPANY IS MR. SIDHANT DALMIA

"THE OFFER IS BEING MADE IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ICDR REGULATIONS (IPO OF SMALL AND MEDIUM ENTERPRISES) AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF BSE (BSE SME)."

THE OFFER

INITIAL PUBLIC OFFER OF UPTO 53,92,200* EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF WISCON INDUSTRIES LIMITED ("OUR COMPANY" OR "WISCON" OR "THE ISSUER") AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [●] LAKHS COMPRISING OF FRESH ISSUE OF UP TO 43,14,000 EQUITY SHARES AGGREGATING TO ₹ [●] LAKHS ("FRESH OFFER") AND AN OFFER FOR SALE OF UP TO 10,78,200 EQUITY SHARES BY MR. SIDHANT DALMIA ("SELLING SHAREHOLDER") AGGREGATING TO ₹ [●] LAKHS ("OFFER FOR SALE") ("PUBLIC OFFER"). THE OFFER INCLUDES A RESERVATION OF UP TO 3,90,000EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE OFFER (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC OFFER LESS MARKET MAKER RESERVATION PORTION I.E. NET OFFER OF UP TO 50,02,200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET OFFER". THE PUBLIC OFFER AND NET OFFER WILL CONSTITUTE 26.98% AND 25.03% RESPECTIVELY OF THE POST- OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

**Subject to finalisation of basis of allotment.*

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION –

Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity*
Mr. Sidhant Dalmia	Promoter Selling Shareholder	Up to 10,78,200 Equity Shares aggregating up to [●] Lakhs	NIL

** As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

PRICE BAND: ₹ 194/- TO ₹ 204/- PER EQUITY SHARE OF FACE VALUE OF ₹ 10.00 EACH

THE FLOOR PRICE IS 19.4 TIMES THE FACE VALUE OF THE EQUITY SHARES AND CAP PRICE IS 20.4 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025-26 AT THE FLOOR PRICE IS 14.31 TIMES AND AT THE CAP PRICE IS 15.04 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 600 EQUITY SHARES THEREAFTER.

OFFER PROGRAM	
	ANCHOR BID OPENS ON: MONDAY, OCTOBER 26, 2026
	OPENS ON: TUESDAY, OCTOBER 27, 2026
	CLOSES ON: THURSDAY, OCTOBER 29, 2026

^ The UPI mandate end time and date shall be at 5:00 p.m. on the Bid/ Offer Closing Date.

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

We are engaged in supplying a comprehensive range of consumer electronic products. Our product portfolio includes LED TVs, Air Coolers, Washing Machines and Air Conditioners. Our products are marketed under our flagship brand, "Wiscon," serving both (B-to-B) and (B-to-C) customers within India. We are a Delhi-based company specializing in a wide range of consumer electronic products. Further we also sell Electric Scooters in the name of third-party brand. For more details, please refer chapter titled "Our Business" beginning on page 178 of the Red Herring Prospectus.

ALLOCATION OF THE OFFER	
QIB PORTION	NOT MORE THAN 50.00% OF THE NET OFFER
INDIVIDUAL INVESTOR PORTION	NOT LESS THAN 35.00% OF THE NET OFFER
NON-INSTITUTIONAL PORTION	NOT LESS THAN 15.00% OF THE NET OFFER
MARKET MAKER PORTION	UPTO 3,90,000 EQUITY SHARES OR 7.23% OF THE OFFER

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE OFFER, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE OFFER AVAILABLE IN ANY MANNER.

The price band is justified based on the qualitative factors, quantitative factors and KPIs disclosed in the chapter title *"Basis for Offer Price"* beginning on page 143 of the Red Herring Prospectus.

RISKS TO INVESTORS

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

a) Our business operations rely significantly on the continuous and timely supply of products from top 5 and top 10 suppliers. Also, we do not have continuing and exclusive supply agreement with them. Our purchases of stock-in-trade from top 10 suppliers are 99.77%, 99.33%, 99.82% and 99.97% for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements, accordingly, this exposes us to a concentration of purchases from top 10 suppliers and also, any interruptions or discontinuation of same will adversely impact our overall performance and profitability.

b) We depend on top 10 customers for a significant portion of our revenue from operations which contributed 63.36%, 67.75%, 67.34% and 47.50% of our revenue from operations on the basis of Restated Standalone Financial Statements, for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively. Also, our Company in the usual course of Business does not have any long-term contracts with its customers and we rely on purchase orders for delivery of our products and our customers may cancel or modify their orders, change quantities, delay or change their sourcing strategy. Loss of one or more of our top Customers or a reduction in their demand for our products or reduction in revenue derived from them may adversely affect our Business, Results of Operations and Financial Condition.

c) We generate 100% of our revenue from operations from domestic market of which major portion of sales from our operations is generated from certain geographical regions especially, Delhi, Uttar Pradesh and Haryana which totally contributed 74.25%, 83.76%, 77.42% and 55.21% for the period ended June 30, 2026 and for the fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments affecting our operations in these regions could have an adverse impact on our revenue and results of operations

d) In the past and in the current scenario, our Company sources 100% of the products from domestic market and majority of the domestic purchases are from Delhi and Uttar Pradesh which totally contributed 95.54%, 99.15%, 95.87%, and 99.82% of our total purchases for the period ended June 30, 2026 and for the Fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments or any fluctuations in the future affecting our procurement from these particular states or such geographical concentration in the domestic purchases, could have an adverse impact on our revenue and results of operations

e) A major proportion of our revenues are derived from products namely LED TVs and Electric Scooters which totally contributed 92.66%, 94.75%, 94.25% and 75.18% of our revenue from operations on the basis of Restated Standalone Financial Statements for the period ended June 30, 2026 and for the Financial Years ended March 31, 2026, 2025 and 2024 respectively and any reduction in the demand for the above-mentioned products could have an adverse effect on our business, prospects, results of operations and financial condition.

f) We have entered into and may enter into related party transactions in the future, however, there can be no assurance those such transactions, individually or taken together, will not have any adverse effect on our business, prospects, results of operations and financial condition.

g) We have certain outstanding litigation against us Directors, Promoter, KMP and SME Group Companies and Wholly Owned Subsidiary, an adverse outcome of which may adversely affect our business, reputation and results of operations.

h) There are certain delay in/non-reporting in some of our Corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future, for such delay filings with provisions of corporate or any other law could impact the financial position of the Company to that extent.

i) There are certain discrepancies and non-compliances noticed in some of our financial reporting and/or records relating to filing of returns and deposit of statutory dues with the taxation and other statutory authorities which may affect our revenue from operations

j) Our Company had incurred losses during Fiscal 2024, and we may continue to incur losses in the future, which could adversely affect our business, financial condition, cash flows, results of operations and reputation.

(Continued next page)

Ahmedabad

(Continued from previous page...)

2. Details of suitable ratios of the company and its peer group for the latest full financial year ended March 31, 2026:

Name of Company	CMP (₹)	Face Value (₹)	Basic & Diluted EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share (₹)
Wiscon Industries Limited	[●]	10	13.56	[●]	66.67%	19.53
Peer Group						
Cellecor Gadgets Limited	28.60	1	1.80	15.89	19.35%	9.27

Source: www.nseindia.com and www.bseindia.com

Notes:

1. *The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2026.*
2. *P/E Ratio has been computed based on their respective closing market price on October 19, 2026,as divided by the Basic EPS as on March 31, 2026.*
3. *RONW (%) = Restated Profit for the year attributable to equity shareholders divided by Net Worth of our Company.*
4. *Net asset value per equity share is calculated as net worth as of the end of relevant year divided by the total number of equities shares outstanding at the end of the year.*
5. *Price Earning (P/E) Ratio in relation to the Offer Price of [●] per share.*
6. *The face value of our share is ₹10/- per share and the Offer Price is of ₹[●] per share are [●] times of the face value.*

Investor should read the above-mentioned information along with the section titled "Risk Factors" beginning on page 23 and the financials of our Company including important profitability and return ratios, as set out in the chapter titled "Restated Consolidated Financial Statements" beginning on 268 of the Red Herring Prospectus.

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

As per Restated Financial Statements:

Particulars	RONW (%)	Weights
March 31, 2026*	66.67%	3
March 31, 2025**	30.08%	2
March 31, 2024**	401.97% ^	1
Weighted Average	**110.36%**	
For the period ended June 30, 2026 (Not annualised)*	**20.49%**	

**Figures taken from Restated Consolidated Financial Statements*

***Figures taken from Restated Standalone Financial Statements as consolidation were not applicable.*

^Since both the numerator and the denominator are negative, the result is positive; however, the result is not meaningful.

***Note :** Return on Net Worth (%) = Profit for the year / Net Worth at the end of the year.*

4. 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 has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS/SAR and issuance of bonus shares) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction(s) and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

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

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group, selling shareholder or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring 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-offer share capital before such transaction/s and excluding employee stock options employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Since there are no such transaction to report to under (a) and (b), the following are the details of the basis of the last five primary and secondary transactions (secondary transactions where promoters, promoter group or selling shareholder 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 Red Herring Prospectus irrespective of the size of transactions has been computed:

Primary transactions:

Except as disclosed below, there have been no primary transactions in the last three years preceding the date of the Red Herring Prospectus:

Date of Allotment	Nature of Consideration	Nature of Allotment	Face Value (₹)	Issue Price (₹)	No. of Equity Shares allotted	Total Consideration
March 30, 2024	Other than cash	Conversion of loan into equity	10/-	10/-	16,60,000	1,60,60,000
March 31, 2025	Other than cash	Conversion of loan into equity	10/-	10/-	32,50,000	3,25,00,000
March 30, 2026	Cash	Private Placement	10/-	268.80/-	2,24,500	6,03,45,600
May 30, 2026	NA	Bonus issue	10/-	NA	1,04,49,000	NA
Total	-	-	-	-	**1,55,23,500**	**10,68,45,600**
Weighted average cost of acquisition (WACA) (in ₹ per Equity Share) based on Primary transactions						**7.01**

Secondary transactions:

Below mentioned are the last five secondary transactions in the last three years preceding the date of the Red Herring Prospectus where the Promoters, Promoter Group or selling shareholder or shareholder(s) are a party to the transaction.

Sr. No.	Name of Transferor	Date of Transaction	Promoter/ Promoter Group/ Director	Number of Equity Shares Subscribed to/ Acquired	Number of Equity Shares Sold	Transfer price	Total Consideration	Subscribed/ Acquired/ Transferred
a	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(39,250)	85	(33,36,250)	Transferred to Online Potato Consultancy Private Limited
b	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(31,400)	85	(26,69,000)	Transferred to Ms. Lovely Kumar
c	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(7,850)	85	(6,67,250)	Transferred to Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat
d	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(875)	85	(74,375)	Transferred to Mr. Mohit Jain
Total	-	-	-	-	**(79,375)**		**(67,46,875)**	
Weighted average cost of acquisition (WACA) (in ₹ per Equity Share) based on Secondary transactions								**Nil**

d) Weighted average cost of acquisition ("WACA"), floor price and cap price

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

Types of transactions	Weighted average cost of acquisition (₹ per Equity Shares)	Floor Price (₹184)*	Cap Price (₹ 204)*
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/ employee stock option scheme, employee stock purchase or stock appreciation rights, and issuance of bonus shares, during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction/s and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days	NA	NA	NA
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity/convertible securities), where Promoters or Promoter Group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent 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, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days*	NA	NA	NA

Since there were no primary or secondary transactions of equity shares of the Company during the 18 months preceding the date of filing of the Red Herring Prospectus, the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions (secondary transactions where Promoter /Promoter Group entities or Selling Shareholder 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 filing of the Red Herring Prospectus irrespective of the size of the transaction.

Based on primary transactions	7.01	27.67	29.10
Based on secondary transactions	NA	NA	NA

**As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

ADDITIONAL INFORMATION FOR INVESTORS

1. **Details of proposed /undertaken pre-offer placements from the DRHP filing date** - Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.
2. **Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date** – None of our promoter(s) or members of promoter group(s) have undertaken any transaction in equity shares aggregating up to 1% or more of the paid-up equity share capital of the company from the DRHP filing date.
3. **Pre-Offer Shareholding of Promoter / Promoter Group and Additional Top 10 Public Shareholders of the Company:**

Sr. No.	Particulars	Pre-Offer as at the date of Advertisement		Post-Offer shareholding as at Allotment (1)			
				At the lower end of the Price Band (₹ 194.00/-)		At the upper end of the Price Band (₹ 204.00/-)	
		Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)
Promoter (A)							
1.	Mr. Sidhant Dalmia (Selling Shareholder)	1,47,61,857	94.18%	1,36,83,657	68.46%	1,36,83,657	68.46%
Total (A)		**1,47,61,857**	**94.18%**	**1,36,83,657**	**68.46%**	**1,36,83,657**	**68.46%**
Promoter Group (B)							
	NA	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B)	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Total (B)		**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Additional top 10 shareholders							
1.	Mr. Yash Hitesh Patel	280,500	1.79%	280,500	1.40%	280,500	1.40%
2.	Ms. Lovely Kumar	94,200	0.60%	94,200	0.47%	94,200	0.47%
3.	Ms. Yashvi Hitesh Patel	78,600	0.50%	78,600	0.39%	78,600	0.39%
4.	SG Trinity LLP	67,500	0.43%	67,500	0.34%	67,500	0.34%
5.	Mr. Govindbhai Laljibhai Kakadia	45,000	0.29%	45,000	0.23%	45,000	0.23%
6.	Online Potato Consultancy Private Limited	39,150	0.25%	39,150	0.20%	39,150	0.20%
7.	Chitrgarh Infotech Limited	39,000	0.25%	39,000	0.20%	39,000	0.20%
8.	SK Aashray Private Limited	28,500	0.18%	28,500	0.14%	28,500	0.14%
9.	Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat	23,550	0.15%	23,550	0.12%	23,550	0.12%
10.	Ms. Esha Padmanabhan Achan	22,500	0.14%	22,500	0.11%	22,500	0.11%
Total (C)		**7,18,500**	**4.58**	**7,18,500**	**3.59%**	**7,18,500**	**3.59%**
Total (A+B+C)		**1,54,80,357**	**98.76%**	**1,44,02,157**	**72.06%**	**1,44,02,157**	**72.06%**

Notes:

1) *Assuming full subscription in the Offer. The post-offer shareholding details as at allotment will be based on the actual subscription and the final Offer price and updated in the prospectus, subject to finalization of the basis of allotment. Also, this table assumes there is no transfer of shares by these shareholders between the date of the advertisement and allotment (if any such transfers occur prior to the date of prospectus, it will be updated in the shareholding pattern in the prospectus).*
2) *As on the date of the Red Herring Prospectus, we have total 29 (Twenty Nine) shareholders, out of which 26 are Public Shareholders.*

BASIS FOR OFFER PRICE

The *"Basis for Offer Price"* on page 143 of the offer document has been updated with the above price band. Please refer to the website of the BRLM for the *"Basis for Offer Price"* updated with the above price band. You can scan the QR code given on the first page of this Advertisement for the chapter titled *"Basis for Offer Price"* on page 143 of the Red Herring Prospectus.

INDICATIVE TIMELINES FOR THE OFFER

Sequence of Activities	Listing within T+3 days (T is Offer Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) – **Upto 5 pm on T Day** Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – **Upto 4 pm on T Day** Electronic Applications (Syndicate Non-Institutional, Non-Individual Applications) – **Upto 3 pm on T Day** Physical Applications (Bank ASBA) – **Upto 1 pm on T Day** Physical Applications (Syndicate Non-Institutional, Non- Individual Applications of QIBs and NIIs) – **Upto 12 pm on T Day** and Syndicate members shall transfer such applications to banks **before 1 pm on T Day**
Bid Modification	From Offer opening date up to **5 pm on T Day**
Validation of bid details with depositories	From Offer opening date up to **5 pm on T Day**
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time) Among Stock Exchanges – Sponsor Banks – NPCI and NPCI – PSPs/TPAPs** – Issuer Banks; Reporting formats of application information, UPI analysis report and compliance timelines.	On Daily basis Merchant Bankers to submit to SEBI, sought as and when
UPI Mandate acceptance time	**T day – 5 pm**
Offer Closure	**T day – 4 pm** for QIB and NII categories **T day – 5 pm** for II and other reserved categories
Third party check on UPI applications	On daily basis and to be completed **before 9:30 AM on T+1 day**
Third party check on Non-UPI applications	On daily basis and to be completed **before 1 pm on T+1 day**
Submission of final certificates: **-For UPI from Sponsor Bank** **-For Bank ASBA, from all SCSBs** **-For Syndicate ASBA**	UPI ASBA – **Before 09:30 pm on T Day.** All SCSBs for Direct ASBA – **Before 07:30 pm on T Day** Syndicate ASBA - **Before 07:30 pm on T Day**
Finalization of rejections and completion of basis	Before **6 pm on T+1 day.**
Approval of basis by Stock Exchange	Before **9 pm on T+1 day.**
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA – To all SCSBs For UPI ASBA – To Sponsor Bank	Initiation not later than **09:30 am on T+2 day;** Completion before **2 pm on T+2 day** for fund transfer; Completion before **4 pm on T+2 day** for unblocking.
Corporate action execution for credit of shares	Initiation before **2 pm on T+2 day** Completion before **6 pm on T+2 day**
Filing of listing application with Stock Exchanges and issuance of trading notice	Before **7:30 pm on T+2 day**
Publish allotment advertisement	On website of Offeror, Merchant Banker and RTI - before **9 pm on T+2 day.** In newspapers – **On T+3 day** but not later than **T+4 day**
Trading starts	**T+3 day**

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects of our Company, see *"History and Certain Corporate Matters"* on page 238 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Offer. For further details, see the section *"Material Contracts and Documents for Inspection"* on page 481 of the Red Herring Prospectus.

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members of the Company is Limited.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of ₹10/- each. The issued, subscribed and paid-up share capital of the Company before the Offer is ₹15,67,35,000 divided into 1,56,73,500 Equity Shares of ₹10/- each. For details of the Capital Structure, see *"Capital Structure"* on the page 102 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

ORIGINAL SIGNATORIES			CURRENT PROMOTERS		
Name of Promoters	Face Value (₹)	No. of Shares	Name of Promoters	Face Value (₹)	No. of Shares
Mr. Sidhant Dalmia	10.00	1,49,994	Mr. Sidhant Dalmia	10.00	1,47,61,857
Mr. Sanjay Kumar Shah	10.00	1			
Mr. Mukesh Kumar	10.00	1			
Mr. Angad Pal Singh Bicaps	10.00	1			
Mr. Vardeep Singh Hora	10.00	1			
Ms. Meghpreet Kaur	10.00	1			
Mr. Anand Kumar Mishra	10.00	1			

LISTING: The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the SME Platform of BSE (**"BSE SME"**). Our Company has received an "in-principle" approval from the BSE for the listing of the Equity Shares pursuant to letter dated September 16, 2026. For the purposes of the Offer, the Designated Stock Exchange shall be BSE. A signed copy of the Red Herring Prospectus has been submitted for registration to the ROC on October 21, 2026 and Prospectus shall be filed with the RoC in accordance with Section 26(4) of the Companies Act, 2013.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Offer is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire *"Disclaimer Clause of SEBI"* beginning on page 405 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by BSE, nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the *"Disclaimer Clause of BSE"* beginning on page 406 of the Red Herring Prospectus.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Offer. For taking an investment decision, investors must rely on their own examination of the Issuer and this Offer, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to *"Risk Factors"* on page 23 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
SMART HORIZON CAPITAL ADVISORS PRIVATE LIMITED B/908, Western Edge II, Kanakia Space, Behind Metro Mall, off Western Express Highway, Magathane, Borivali East, Mumbai – 400066, Maharashtra, India. **Tel. No.:** 022-28706822 **E-mail:** director@shcapl.com **Investors Grievance e-mail:** investor@shcapl.com **Contact Person:** Mr. Parth Shah **Website:** www.shcapl.com **SEBI Registration Number:** INM000013183	**MAASHITLA SECURITIES PRIVATE LIMITED** 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034, India. **Tel No:** 011-47581432 **Email:** investor.ipo@maashitla.com **Website:** www.maashitla.com **Investor Grievance Email Id:** investor.ipo@maashitla.com **Contact Person:** Mr. Mukul Agrawal **SEBI Registration Number:** INR000004370 **CIN:** U67100DL2010PTC208725	**MS. SURBHI ARORA,** Company Secretary and Compliance Officer **Address:** C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India **Tel. No.:** +91 9315648377 **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/ Investors can contact the Company Secretary and Compliance Officer or the Registrar to the Offer in case of any pre-offer or post-offer related grievances, grievances including non-receipt of letters of allotment, non-credit of allotted equity shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all offer related queries and for redressal of complaints, investors may also write to the BRLM.

Availability of Red Herring Prospectus: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein, before applying in the offer. Full copy of the Red Herring Prospectus will be available at the website of SEBI at www.sebi.gov.in; the website of Stock Exchange at www.bseindia.com, the website of BRLM at www.shcapl.com and website of Company at https://wiscon.in/.

Availability of Bid-Cum-Application forms: Bid-Cum-Application forms can be obtained from the Company, Wiscon Industries Limited, Book Running Lead Manager, Smart Horizon Capital Advisors Private Limited, Application Forms can also be obtained from the Stock Exchange and list of SCSBs available on the website of SEBI at www.sebi.gov.in and website of Stock Exchange at www.bseindia.com.

Application Supported by Blocked Amount (ASBA): All investors in this offer have to compulsorily apply through ASBA. The investors are required to fill the ASBA form and submit the same to their banks. The SCSB will block the amount in the account as per the authority contained in ASBA form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund.

For more details on the offer process and how to apply, please refer to the instructions given in application forms and abridged prospectus and also please refer to the chapter *"Offer Procedure"* on page 432 of the Red Herring Prospectus.

BANKER TO THE OFFER: ICICI Bank Limited

All capitalized terms used herein and not specifically defined shall have the meanings ascribed to them in the RHP.

For WISCON INDUSTRIES LIMITED
Sd/-
Mr. Sidhant Dalmia
Designation: Chairman & Managing Director
DIN: 08415545

Date: October 21, 2026
Place: Delhi

Wiscon Industries Limited is proposing, subject to market conditions and other considerations, public offer of its Equity Shares and has filed the Red Herring Prospectus with the Registrar of Companies, Delhi on October 21, 2026. The Red Herring Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com , the website of the BSE i.e., www.bseindia.com, and website of our Company at https://wiscon.in/.

Investor should note that investment in equity shares involves a high degree of risk. For details, investors should refer to and rely on the Red Herring Prospectus, including the section titled *"Risk Factors"* on page 23 of the Red Herring Prospectus, which has been filed with ROC. The Equity Shares have not been and will not be registered under the U.S. Securities Act (**"the Securities Act"**) or any state securities laws in United States and may not be issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulations under the securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act of 1933.

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WISCON

Scan this QR to view the RHP

WISCON INDUSTRIES LIMITED

CIN: U46522DL2022PLC404671

Our Company was incorporated on September 16, 2022 as "Wiscon Industries Limited", a public limited company under the Companies Act, 2013 pursuant to a certificate of incorporation dated September 16, 2022 issued by Registrar of Companies, Central Registration Centre. Subsequently the Objects of our company were changed vide Board Resolutions dated May 08, 2026 and Special Resolution passed by Shareholders at the Extra Ordinary General Meeting of our company held on May 18, 2026. The fresh Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause was issued pursuant to special Resolution together with the copy of the Memorandum of Association as altered has this day been registered on June 03, 2026 by Registrar of Companies, Delhi. Subsequently corporate identification number of our Company was changed from U32109DL2022PLC404671 to U46522DL2022PLC404671. For further details on Incorporation and Registered Office of our Company, see *"History and Certain Corporate Matters"* beginning on page 238 of the Red Herring Prospectus.

Registered Office: C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India; **Telephone:** + 91 9315848377; **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/
Contact Person: Ms. Surbhi Arora, Company Secretary and Compliance Officer

THE PROMOTER OF OUR COMPANY IS MR. SIDHANT DALMIA

"THE OFFER IS BEING MADE IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ICDR REGULATIONS (IPO OF SMALL AND MEDIUM ENTERPRISES) AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF BSE (BSE SME)."

THE OFFER

INITIAL PUBLIC OFFER OF UPTO 53,92,200* EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF WISCON INDUSTRIES LIMITED ("OUR COMPANY" OR "WISCON" OR "THE ISSUER") AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [●] LAKHS COMPRISING OF FRESH ISSUE OF UP TO 43,14,000 EQUITY SHARES AGGREGATING TO ₹ [●] LAKHS ("FRESH OFFER") AND AN OFFER FOR SALE OF UP TO 10,78,200 EQUITY SHARES BY MR. SIDHANT DALMIA ("SELLING SHAREHOLDER") AGGREGATING TO ₹ [●] LAKHS ("OFFER FOR SALE") ("PUBLIC OFFER"). THE OFFER INCLUDES A RESERVATION OF UP TO 3,90,000EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE OFFER (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC OFFER LESS MARKET MAKER RESERVATION PORTION I.E. NET OFFER OF UP TO 50,02,200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET OFFER". THE PUBLIC OFFER AND NET OFFER WILL CONSTITUTE 26.98% AND 25.03% RESPECTIVELY OF THE POST- OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

**Subject to finalisation of basis of allotment.*

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION –

Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity*
Mr. Sidhant Dalmia	Promoter Selling Shareholder	Up to 10,78,200 Equity Shares aggregating up to [●] Lakhs	NIL

** As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

PRICE BAND: ₹ 194/- TO ₹ 204/- PER EQUITY SHARE OF FACE VALUE OF ₹ 10.00 EACH

THE FLOOR PRICE IS 19.4 TIMES THE FACE VALUE OF THE EQUITY SHARES AND CAP PRICE IS 20.4 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025-26 AT THE FLOOR PRICE IS 14.31 TIMES AND AT THE CAP PRICE IS 15.04 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 600 EQUITY SHARES THEREAFTER.

OFFER PROGRAM	
	ANCHOR BID OPENS ON: MONDAY, OCTOBER 26, 2026
	OPENS ON: TUESDAY, OCTOBER 27, 2026
	CLOSES ON: THURSDAY, OCTOBER 29, 2026

^ The UPI mandate end time and date shall be at 5:00 p.m. on the Bid/ Offer Closing Date.

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

We are engaged in supplying a comprehensive range of consumer electronic products. Our product portfolio includes LED TVs, Air Coolers, Washing Machines and Air Conditioners. Our products are marketed under our flagship brand, "Wiscon," serving both (B-to-B) and (B-to-C) customers within india. We are a Delhi-based company specializing in a wide range of consumer electronic products. Further we also sell Electric Scooters in the name of third-party brand. For more details, please refer chapter titled "Our Business" beginning on page 178 of the Red Herring Prospectus.

ALLOCATION OF THE OFFER

QIB PORTION	NOT MORE THAN 50.00% OF THE NET OFFER
INDIVIDUAL INVESTOR PORTION	NOT LESS THAN 35.00% OF THE NET OFFER
NON-INSTITUTIONAL PORTION	NOT LESS THAN 15.00% OF THE NET OFFER
MARKET MAKER PORTION	UPTO 3,90,000 EQUITY SHARES OR 7.23% OF THE OFFER

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE OFFER, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE OFFER AVAILABLE IN ANY MANNER.

The price band is justified based on the qualitative factors, quantitative factors and KPIs disclosed in the chapter title *"Basis for Offer Price"* beginning on page 143 of the Red Herring Prospectus.

RISKS TO INVESTORS

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

a) Our business operations rely significantly on the continuous and timely supply of products from top 5 and top 10 suppliers. Also, we do not have continuing and exclusive supply agreement with them. Our purchases of stock-in-trade from top 10 suppliers are 99.77%, 99.33%, 99.82% and 99.97% for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements, accordingly, this exposes us to a concentration of purchases from top 10 suppliers and also, any interruptions or discontinuation of same will adversely impact our overall performance and profitability.

b) We depend on top 10 customers for a significant portion of our revenue from operations which contributed 63.36%, 67.75%, 67.34% and 47.50% of our revenue from operations on the basis of Restated Standalone Financial Statements, for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively. Also, our Company in the usual course of Business does not have any long-term contracts with its customers and we rely on purchase orders for delivery of our products and our customers may cancel or modify their orders, change quantities, delay or change their sourcing strategy. Loss of one or more of our top Customers or a reduction in their demand for our products or reduction in revenue derived from them may adversely affect our Business, Results of Operations and Financial Condition.

c) We generate 100% of our revenue from operations from domestic market of which major portion of sales from our operations is generated from certain geographical regions especially, Delhi, Uttar Pradesh and Haryana which totally contributed 74.25%, 83.76%, 77.42% and 55.21% for the period ended June 30, 2026 and for the fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments affecting our operations in these regions could have an adverse impact on our revenue and results of operations

d) In the past and in the current scenario, our Company sources 100% of the products from domestic market and majority of the domestic purchases are from Delhi and Uttar Pradesh which totally contributed 95.54%, 99.15%, 95.87%, and 99.82% of our total purchases for the period ended June 30, 2026 and for the Fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments or any fluctuations in the future affecting our procurement from these particular states or such geographical concentration in the domestic purchases, could have an adverse impact on our revenue and results of operations

e) A major proportion of our revenues are derived from products sold by LED TVs and Electric Scooters which totally contributed 92.66%, 94.75%, 94.26% and 75.45% of our revenue from operations on the basis of Restated Standalone Financial Statements for the period ended June 30, 2026 and for the Financial Years ended March 31, 2026, 2025 and 2024 respectively and any reduction in the demand for the above-mentioned products could have an adverse effect on our business, results of operations and financial condition.

f) We have entered into and may enter into related party transactions in the future, however, there can be no assurance those such transactions, individually or taken together, will not have any adverse effect on our business, prospects, results of operations and financial condition.

g) We have certain outstanding litigation against us Directors, Promoter, KMP and SMP Group Companies and Wholly Owned Subsidiary, an adverse outcome of which may adversely affect our business, reputation and results of operations

h) There are certain delay filings noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future, for such delay filings with provisions of corporate or any other law could impact the financial position of the Company to that extent

i) There are certain discrepancies and non-compliances noticed in some of our financial reporting and/or records relating to filing of returns and deposit of statutory dues with the taxation and other statutory authorities which may affect our revenue from operations

j) Our Company had incurred losses during Fiscal 2024, and we may continue to incur losses in the future, which could adversely affect our business, financial condition, cash flows, results of operations and reputation

(Continued next page ...)

(Continued from previous page...)

2. Details of suitable ratios of the company and its peer group for the latest full financial year ended March 31, 2026:

Name of Company	CMP (₹)	Face Value (₹)	Basic & Diluted EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share (₹)
Wiscon Industries Limited	[●]	10	13.56	[●]	66.67%	19.53
Peer Group						
Cellecor Gadgets Limited	28.60	1	1.80	15.89	19.35%	9.27

Source: www.nseindia.com and www.bseindia.com

Notes:

1. *The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2026.*
2. *P/E Ratio has been computed based on their respective closing market price on October 19, 2026,as divided by the Basic EPS as on March 31, 2026.*
3. *RONW (%) = Restated Profit for the year attributable to equity shareholders divided by Net Worth of our Company.*
4. *Net asset value per equity share is calculated as net worth as of the end of relevant year divided by the total number of equities shares outstanding at the end of the year.*
5. *Price Earning (P/E) Ratio in relation to the Offer Price of [●] per share.*
6. *The face value of our share is ₹10/- per share and the Offer Price is of ₹[●] per share are [●] times of the face value.*

Investor should read the above-mentioned information along with the section titled "Risk Factors" beginning on page 23 and the financials of our Company including important profitability and return ratios, as set out in the chapter titled "Restated Consolidated Financial Statements" beginning on 268 of the Red Herring Prospectus.

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

As per Restated Financial Statements:

Particulars	RONW (%)	Weights
March 31, 2026*	66.67%	3
March 31, 2025**	30.08%	2
March 31, 2024**	401.97% ^	1
Weighted Average	**110.36%**	
For the period ended June 30, 2026 (Not annualised)*	**20.49%**	

**Figures taken from Restated Consolidated Financial Statements*

***Figures taken from Restated Standalone Financial Statements as consolidation were not applicable.*

^ Since both the numerator and the denominator are negative, the result is positive, however, the result is not meaningful.

***Note** : Return on Net Worth (%) = Profit for the year / Net Worth at the end of the year*

4. 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 has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS/GAR and issuance of bonus shares) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction(s) and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

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

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group, selling shareholder or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring 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-offer share capital before such transaction/s and excluding employee stock options employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Since there are no such transaction to report to under (a) and (b), the following are the details of the basis of the last five primary and secondary transactions (secondary transactions where promoters, promoter group or selling shareholder 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 Red Herring Prospectus irrespective of the size of transactions has been computed:

Primary transactions:

Except as disclosed below, there have been no primary transactions in the last three years preceding the date of the Red Herring Prospectus.

Date of Allotment	Nature of Consid-eration	Nature of Allotment	Face Value (₹)	Issue Price (₹)	No. of Equity Shares allotted	Total Consider-ation
March 30, 2024	Other than cash	Conversion of loan into equity	10/-	10/-	16,00,000	1,60,00,000
March 31, 2025	Other than cash	Conversion of loan into equity	10/-	10/-	32,50,000	3,25,00,000
March 30, 2026	Cash	Private Placement	10/-	260.80/-	2,24,500	6,03,45,600
May 30, 2026	NA	Bonus Issue	10/-	NA	1,04,49,000	NA
Total	-	-	-	-	**1,55,23,500**	**10,88,45,600**
Weighted average cost of acquisition (WACA) (in ₹ per Equity Share) based on Primary transactions						**7.01**

Secondary transactions:

Below mentioned are the last five secondary transactions in the last three years preceding the date of the Red Herring Prospectus where the Promoters, Promoter Group or selling shareholder or shareholder(s) are a party to the transaction:

Sr. No.	Name of Transferor	Date of Trans-action	Promoter/ Promoter Group/ Director	Number of Equity Shares Subscribed to/ Acquired	Number of Equity Shares Sold	Transfer price	Total Consider-ation	Subscribed/ Ac-quired/ Transferred
a	Mr. Sidhant Daimia	May 06, 2026	Promoter, Chairman and Managing Director	-	(39,250)	85	(33,36,250)	Transferred to Online Potato Consultancy Private Limited
b	Mr. Sidhant Daimia	May 06, 2026	Promoter, Chairman and Managing Director	-	(31,400)	85	(26,69,000)	Transferred to Ms. Lovely Kumar
c	Mr. Sidhant Daimia	May 06, 2026	Promoter, Chairman and Managing Director	-	(7,850)	85	(6,67,250)	Transferred to Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat
d	Mr. Sidhant Daimia	May 06, 2026	Promoter, Chairman and Managing Director	-	(875)	85	(74,375)	Transferred to Mr. Mohit Jain
Total	-	-	-	-	**(79,375)**		**(67,46,875)**	
Weighted average cost of acquisition (WACA) (in ₹ per Equity Share) based on Secondary transactions								**Nil**

d) Weighted average cost of acquisition ("WACA"), floor price and cap price

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

Types of transactions	Weighted average cost of acquisi-tion (₹ per Equity Shares)	Floor Price (₹194)*	Cap Price (₹ 204)*
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/ employee stock option scheme, employee stock purchase or stock appreciation rights, and issuance of bonus shares, during the 18 months pre-ceding the date of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (cal-culated based on the pre-offer capital before such transaction/s and excluding em-ployee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	NA	NA	NA
Weighted average cost of acquisition for last 18 months for secondary sale / acquisi-tion of shares equity/convertible securities), where Promoters or Promoter Group en-tities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent 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, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions com-bined together over a span of rolling 30 days*	NA	NA	NA
Since there were no primary or secondary transactions of equity shares of the Company during the 18 months preceding the date of filing of the Red Herring Prospectus, the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions (secondary trans-actions where Promoter /Promoter Group entities or Selling Shareholder 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 filing of the Red Herring Prospectus irrespective of the size of the transaction.			
Based on primary transactions	7.01	27.67	29.10
Based on secondary transactions	NA	NA	NA

**As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

ADDITIONAL INFORMATION FOR INVESTORS

1. **Details of proposed /undertaken pre-offer placements from the DRHP filing date** - Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.
2. **Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date** – None of our promoter(s) or members of promoter group(s) have undertaken any transaction in equity shares aggregating up to 1% or more of the paid-up equity share capital of the company from the DRHP filing date.
3. **Pre-Offer Shareholding of Promoter / Promoter Group and Additional Top 10 Public Shareholders of the Company:**

Sr. No.	Particulars	Pre-Offer as at the date of Advertisement		Post-Offer shareholding as at Allotment (3)			
				At the lower end of the Price Band (₹ 194.00/-)		At the upper end of the Price Band (₹ 204.00/-)	
		Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)
Promoter (A)							
1.	Mr. Sidhant Daimia (Selling Shareholder)	1,47,61,857	94.18%	1,36,83,657	68.46%	1,36,83,657	68.46%
Total (A)		**1,47,61,857**	**94.18%**	**1,36,83,657**	**68.46%**	**1,36,83,657**	**68.46%**
Promoter Group (B)							
	NA	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B)	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Total (B)		**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Additional top 10 shareholders							
1.	Mr. Yash Hitesh Patel	280,500	1.79%	280,500	1.40%	280,500	1.40%
2.	Ms. Lovely Kumar	94,200	0.60%	94,200	0.47%	94,200	0.47%
3.	Ms. Yashvi Hitesh Patel	78,600	0.50%	78,600	0.39%	78,600	0.39%
4.	SG Trinity LLP	67,500	0.43%	67,500	0.34%	67,500	0.34%
5.	Mr. Govindbhai Laljibhai Kakadia	45,000	0.29%	45,000	0.23%	45,000	0.23%
6.	Online Potato Consultancy Private Limited	39,150	0.25%	39,150	0.20%	39,150	0.20%
7.	Chittorgarh Infotech Limited	39,000	0.25%	39,000	0.20%	39,000	0.20%
8.	SK Aashray Private Limited	28,500	0.18%	28,500	0.14%	28,500	0.14%
9.	Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat	23,550	0.15%	23,550	0.12%	23,550	0.12%
10.	Ms. Esha Padmanabhan Achan	22,500	0.14%	22,500	0.11%	22,500	0.11%
Total (C)		**7,18,500**	**4.58**	**7,18,500**	**3.59%**	**7,18,500**	**3.59%**
Total (A+B+C)		**1,54,80,357**	**98.76%**	**1,44,02,157**	**72.06%**	**1,44,02,157**	**72.06%**

Notes:

1) *Assuming full subscription in the Offer. The post-offer shareholding details as at allotment will be based on the actual subscription and the final Offer price and updated in the prospectus, subject to finalization of the basis of allotment. Also, this table assumes there is no transfer of shares by these shareholders between the date of the advertisement and allotment (if any such transfers occur prior to the date of prospectus, it will be updated in the shareholding pattern in the prospectus).*
2) *As on the date of the Red Herring Prospectus, we have total 29 (twenty Nine) shareholders, out of which 28 are Public Shareholders.*

BASIS FOR OFFER PRICE

The *"Basis for Offer Price"* on page 143 of the offer document has been updated with the above price band. Please refer to the website of the BRLM for the *"Basis for Offer Price"* updated with the above price band. You can scan the QR code given on the first page of this Advertisement for the chapter titled *"Basis for Offer Price"* on page 143 of the Red Herring Prospectus.

INDICATIVE TIMELINES FOR THE OFFER

Sequence of Activities	Listing within T+3 days (T is Offer Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) – **Upto 5 pm on T Day.** Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) - **Upto 4 pm on T Day** Electronic Applications (Syndicate Non-Institutional, Non-Individual Applications) – **Upto 3 pm on T Day.** Physical Applications (Bank ASBA) – **Upto 1 pm on T Day.** Physical Applications (Syndicate Non-Institutional, Non- Individual Applications of QIBs and NIIs) – **Upto 12 pm on T Day** and Syndicate members shall transfer such applications to banks **before 1 pm on T Day**
Bid Modification	From Offer opening date up to **5 pm on T Day**
Validation of bid details with depositories	From Offer opening date up to **5 pm on T Day**
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time): Among Stock Exchanges – Sponsor Banks – NPCI and NPCI – PSPs/TPAPs** – Issuer Banks: Reporting formats of application information, UPI analysis report and compliance timelines.	On Daily basis Merchant Bankers to submit to SEBI, sought as and when.
UPI Mandate acceptance time	**T day – 5 pm**
Offer Closure	**T day – 4 pm** for QIB and NII categories **T day – 5 pm** for II and other reserved categories
Third party check on UPI applications	On daily basis and to be completed **before 9:30 AM on T+1 day.**
Third party check on Non-UPI applications	On daily basis and to be completed **before 1 pm on T+1 day.**
Submission of final certificates: **-For UPI from Sponsor Bank** **-For Bank ASBA, from all SCSBs** **-For syndicate ASBA**	UPI ASBA – **Before 09:30 pm on T Day.** All SCSBs for Direct ASBA – **Before 07:30 pm on T Day** Syndicate ASBA - **Before 07 30 pm on T Day**
Finalization of rejections and completion of basis	Before **6 pm on T+1 day**
Approval of basis by Stock Exchange	Before **9 pm on T+1 day**
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA – To all SCSBs For UPI ASBA – To Sponsor Bank	Initiation not later than **09:30 am on T+2 day.** Completion before **2 pm on T+2 day** for fund transfer. Completion before **4 pm on T+2 day** for unblocking.
Corporate action execution for credit of shares	Initiation before **2 pm on T+2 day** Completion before **6 pm on T+2 day**
Filing of listing application with Stock Exchanges and issuance of trading notice	Before **7:30 pm on T+2 day**
Publish allotment advertisement	On website of Offeror, Merchant Banker and RTI - before **9 pm on T+2 day.** In newspapers – **On T+3 day** but not later than **T+4 day**
Trading starts	**T+3 day**

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects of our Company, see *"History and Certain Corporate Matters"* on page 238 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Offer. For further details, see the section *"Material Contracts and Documents for Inspection"* on page 481 of the Red Herring Prospectus.

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members of the Company is Limited.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of ₹10/- each. The issued, subscribed and paid-up share capital of the Company before the Offer is ₹15,67,35,000 divided into 1,56,73,500 Equity Shares of ₹10/- each. For details of the Capital Structure, see *"Capital Structure"* on the page 102 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

ORIGINAL SIGNATORIES			CURRENT PROMOTERS		
Name of Promoters	Face Value (₹)	No. of Shares	Name of Promoters	Face Value (₹)	No. of Shares
Mr. Sidhant Dalmia	10.00	1,49,994	Mr. Sidhant Dalmia	10.00	1,47,61,857
Mr. Sanjay Kumar Shah	10.00	1			
Mr. Mukesh Kumar	10.00	1			
Mr. Angad Pal Singh Bicaps	10.00	1			
Mr. Vardeep Singh Hora	10.00	1			
Ms. Meghpreet Kaur	10.00	1			
Mr. Anand Kumar Mishra	10.00	1			

LISTING: The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the SME Platform of BSE (**"BSE SME"**). Our Company has received an "in-principle" approval from the BSE for the listing of the Equity Shares pursuant to letter dated September 16, 2026. For the purposes of the Offer, the Designated Stock Exchange shall be BSE. A signed copy of the Red Herring Prospectus has been submitted for registration to the ROC on October 21, 2026, and Prospectus shall be filed with the RoC in accordance with Section 26(4) of the Companies Act, 2013.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Offer is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire *"Disclaimer Clause of SEBI"* beginning on page 405 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by BSE, nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the *"Disclaimer Clause of BSE"* beginning on page 406 of the Red Herring Prospectus.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Offer. For taking an investment decision, investors must rely on their own examination of the Issuer and this Offer, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to *"Risk Factors"* on page 23 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
SMART HORIZON CAPITAL ADVISORS PRIVATE LIMITED B/908, Western Edge II, Kanakia Space, Behind Metro Mall, off Western Express Highway, Magathane, Borivali East, Mumbai – 400066, Maharashtra, India. **Tel. No.:** 022-28706522 **E-mail:** director@shcapl.com **Investors Grievance e-mail:** investor@shcapl.com **Contact Person:** Mr. Parth Shah **Website:** www.shcapl.com **SEBI Registration Number:** INM000013163	**MAASHITLA SECURITIES PRIVATE LIMITED** 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034, India. **Tel No:** 011-47581432 **Email:** investor.ipo@maashitla.com **Website:** www.maashitla.com **Investor Grievance Email Id:** investor.ipo@maashitla.com **Contact Person:** Mr. Mukul Agrawal **SEBI Registration Number:** INR000004370 **CIN:** U67100DL2010PTC208725	**MS. SURBHI ARORA,** Company Secretary and Compliance Officer **Address:** C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India. **Tel. No.:** +91 9315848377 **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/ Investors can contact the Company Secretary and Compliance Officer or the Registrar to the Offer in case of any pre-offer or post-offer related grievances, grievances including non-receipt of letters of allotment, non-credit of allotted equity shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all offer related queries and for redressal of complaints, investors may also write to the BRLM.

Availability of Red Herring Prospectus: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein, before applying in the offer. Full copy of the Red Herring Prospectus will be available at the website of SEBI at www.sebi.gov.in; the website of Stock Exchange at www.bseindia.com, the website of BRLM at www.shcapl.com and website of Company at https://wiscon.in/.

Availability of Bid-Cum-Application forms: Bid-Cum-Application forms can be obtained from the Company, Wiscon Industries Limited, Book Running Lead Manager: Smart Horizon Capital Advisors Private Limited. Application Forms can also be obtained from the Stock Exchange and list of SCSBs available on the website of SEBI at www.sebi.gov.in and website of Stock Exchange at www.bseindia.com.

Application Supported by Blocked Amount (ASBA): All investors in this offer have to compulsorily apply through ASBA. The investors are required to fill the ASBA form and submit the same to their banks. The SCSB will block the amount in the account as per the details contained in ASBA form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. In case there will be no need of refund.

For more details on the offer process and how to apply, please refer to the details given in application forms and abridged prospectus and also please refer to the chapter *"Offer Procedure"* on page 432 of the Red Herring Prospectus.

BANKER TO THE OFFER: ICICI Bank Limited

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

For WISCON INDUSTRIES LIMITED
Sd/-
Mr. Sidhant Daimia
Designation: Chairman & Managing Director
DIN: 08415545

Date: October 21, 2026
Place: Delhi

Wiscon Industries Limited is proposing, subject to market conditions and other considerations, public offer of its Equity Shares and has filed the Red Herring Prospectus with the Registrar of Companies, Delhi on October 21, 2026. The Red Herring Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com , the website of the BSE i.e., www.bseindia.com, and website of our Company at https://wiscon.in/.

Investor should note that investment in equity shares involves a high degree of risk. For details, investors should refer to and rely on the Red Herring Prospectus, including the section titled *"Risk Factors"* on page 23 of the Red Herring Prospectus, which has been filed with ROC. The Equity Shares have not been and will not be registered under the U.S. Securities Act (**"the Securities Act"**) or any state securities laws in United States and may not be issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulations under the securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act of 1933.

AdBasic

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT. THIS DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. THIS PUBLIC ANNOUNCEMENT IS NOT INTENDED FOR PUBLICATION OR DISTRIBUTION, DIRECTLY OR INDIRECTLY OUTSIDE INDIA.

WISCON

Scan this QR to view the RHP

WISCON INDUSTRIES LIMITED

CIN: U46522DL2022PLC404671

Our Company was incorporated on September 16, 2022 as "Wiscon Industries Limited", a public limited company under the Companies Act, 2013 pursuant to a certificate of incorporation dated September 16, 2022 issued by Registrar of Companies, Central Registration Centre. Subsequently the Objects of our company were changed vide Board Resolutions dated May 08, 2026 and Special Resolution passed by Shareholders at the Extra Ordinary General Meeting of our company held on May 18, 2026. The fresh Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause was issued pursuant to special Resolution together with the copy of the Memorandum of Association as altered has this day been registered on June 03, 2026 by Registrar of Companies, Delhi. Subsequently corporate identification number of our Company was changed from U32109DL2022PLC404671 to U46522DL2022PLC404671. For further details on Incorporation and Registered Office of our Company, see *"History and Certain Corporate Matters"* beginning on page 238 of the Red Herring Prospectus.

Registered Office: C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India;
Telephone: + 91 9315848377; **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/
Contact Person: Ms. Surbhi Arora, Company Secretary and Compliance Officer

THE PROMOTER OF OUR COMPANY IS MR. SIDHANT DALMIA

"THE OFFER IS BEING MADE IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ICDR REGULATIONS (IPO OF SMALL AND MEDIUM ENTERPRISES) AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON SME PLATFORM OF BSE (BSE SME)."

THE OFFER

INITIAL PUBLIC OFFER OF UPTO 53,92,200* EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF WISCON INDUSTRIES LIMITED ("OUR COMPANY" OR "WISCON" OR "THE ISSUER") AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [●] LAKHS COMPRISING OF FRESH ISSUE OF UP TO 43,14,000 EQUITY SHARES AGGREGATING TO ₹ [●] LAKHS ("FRESH OFFER") AND AN OFFER FOR SALE OF UP TO 10,78,200 EQUITY SHARES BY MR. SIDHANT DALMIA ("SELLING SHAREHOLDER") AGGREGATING TO ₹ [●] LAKHS ("OFFER FOR SALE") ("PUBLIC OFFER"). THE OFFER INCLUDES A RESERVATION OF UP TO 3,90,000EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE OFFER (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC OFFER LESS MARKET MAKER RESERVATION PORTION I.E. NET OFFER OF UP TO 50,02,200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH, AT AN OFFER PRICE OF ₹ [●] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [●] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET OFFER". THE PUBLIC OFFER AND NET OFFER WILL CONSTITUTE 26.98% AND 25.03% RESPECTIVELY OF THE POST- OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

**Subject to finalisation of basis of allotment.*

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION –

Name	Type	No of Shares offered/ Amount in ₹	WACA in ₹ per Equity*
Mr. Sidhant Dalmia	Promoter Selling Shareholder	Up to 10,78,200 Equity Shares aggregating up to [●] Lakhs	NIL

** As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

PRICE BAND: ₹ 194/- TO ₹ 204/- PER EQUITY SHARE OF FACE VALUE OF ₹ 10.00 EACH

THE FLOOR PRICE IS 19.4 TIMES THE FACE VALUE OF THE EQUITY SHARES AND CAP PRICE IS 20.4 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025-26 AT THE FLOOR PRICE IS 14.31 TIMES AND AT THE CAP PRICE IS 15.04 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 600 EQUITY SHARES THEREAFTER.

OFFER PROGRAM	
	ANCHOR BID OPENS ON: MONDAY, OCTOBER 26, 2026
	OPENS ON: TUESDAY, OCTOBER 27, 2026
	CLOSES ON: THURSDAY, OCTOBER 29, 2026

^ The UPI mandate end time and date shall be at 5:00 p.m. on the Bid/ Offer Closing Date.

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER

We are engaged in supplying a comprehensive range of consumer electronic products. Our product portfolio includes LED TVs, Air Coolers, Washing Machines and Air Conditioners. Our products are marketed under our flagship brand, "Wiscon," serving both (B-to-B) and (B-to-C) customers within India. We are a Delhi-based company specializing in a wide range of consumer electronic products. Further we also sell Electric Scooters in the name of third-party brand. For more details, please refer chapter titled "Our Business" beginning on page 178 of the Red Herring Prospectus.

ALLOCATION OF THE OFFER	
QIB PORTION	NOT MORE THAN 50.00% OF THE NET OFFER
INDIVIDUAL INVESTOR PORTION	NOT LESS THAN 35.00% OF THE NET OFFER
NON-INSTITUTIONAL PORTION	NOT LESS THAN 15.00% OF THE NET OFFER
MARKET MAKER PORTION	UPTO 3,90,000 EQUITY SHARES OR 7.23% OF THE OFFER

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE OFFER, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE OFFER AVAILABLE IN ANY MANNER.

The price band is justified based on the qualitative factors, quantitative factors and KPIs disclosed in the chapter title *"Basis for Offer Price"* beginning on page 143 of the Red Herring Prospectus.

RISKS TO INVESTORS

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

a) Our business operations rely significantly on the continuous and timely supply of products from top 5 and top 10 suppliers. Also, we do not have continuing and exclusive supply agreement with them. Our purchases of stock-in-trade from top 10 suppliers are 99.77%, 99.33%, 99.82% and 99.97% for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements, accordingly, this exposes us to a concentration of purchases from top 10 suppliers and also, any interruptions or discontinuation of same will adversely impact our overall performance and profitability.

b) We depend on top 10 customers for a significant portion of our revenue from operations which contributed 63.36%, 67.75%, 67.34% and 47.50% of our revenue from operations on the basis of Restated Standalone Financial Statements, for the period ended June 30, 2026 and for the fiscal years 2026, 2025 and 2024 respectively. Also, our Company in the usual course of Business does not have any long-term contracts with its customers and we rely on purchase orders for delivery of our products and our customers may cancel or modify their orders, change quantities, delay or change their sourcing strategy. Loss of one or more of our top Customers or a reduction in their demand for our products or reduction in revenue derived from them may adversely affect our Business, Results of Operations and Financial Condition.

c) We generate 100% of our revenue from operations from domestic market of which major portion of sales from our operations is generated from certain geographical regions especially, Delhi, Uttar Pradesh and Haryana which totally contributed 74.25%, 83.76%, 77.42% and 55.21% for the period ended June 30, 2026 and for the fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments affecting our operations in these regions could have an adverse impact on our revenue and results of operations

d) In the past and in the current scenario, our Company sources 100% of the products from domestic market and majority of the domestic purchases are from Delhi and Uttar Pradesh which totally contributed 95.54%, 99.15%, 95.87%, and 99.82% of our total purchases for the period ended June 30, 2026 and for the Fiscals 2026, 2025 and 2024 respectively on the basis of Restated Standalone Financial Statements. Any adverse developments or any fluctuations in the future affecting our procurement from these particular states or such geographical concentration in the domestic purchases, could have an adverse impact on our revenue and results of operations

e) A major proportion of our revenues are derived from products namely LED TVs and Electric Scooters which totally contributed 92.66%, 94.75%, 94.26% and 75.45% of our revenue from operations on the basis of Restated Standalone Financial Statements for the period ended June 30, 2026 and for the Financial Years ended March 31, 2026, 2025 and 2024 respectively and any reduction in the demand for the above-mentioned products could have an adverse effect on our business, results of operations and financial condition.

f) We have entered into and may enter into related party transactions in the future. However, there can be no assurance those such transactions, individually or taken together, will not have any adverse effect on our business, prospects, results of operations and financial condition.

g) We have certain outstanding litigation against its director, Promoter, KMP and SMP Group Companies and Wholly Owned Subsidiary, an adverse outcome of which may adversely affect our business, reputation and results of operations.

h) There are certain delay filings noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future, for such delay filings with provisions of corporate or any other law could impact the financial position of the Company to that extent.

i) There are certain discrepancies and non-compliances noticed in some of our financial reporting and/or records relating to filing of returns and deposit of statutory dues with the taxation and other statutory authorities which may affect our revenue from operations

j) Our Company had incurred losses during Fiscal 2024, and we may continue to incur losses in the future, which could adversely affect our business, financial condition, cash flows, results of operations and reputation

(Continued next page...)

(Continued from previous page...)

2. Details of suitable ratios of the company and its peer group for the latest full financial year ended March 31, 2026:

Name of Company	CMP (₹)	Face Value (₹)	Basic & Diluted EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share (₹)
Wiscon Industries Limited	[●]	10	13.56	[●]	66.67%	19.53
Peer Group						
Cellecor Gadgets Limited	28.60	1	1.80	15.89	19.35%	9.27

Source: www.nseindia.com and www.bseindia.com

Notes:

1. *The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2026.*
2. *P/E Ratio has been computed based on their respective closing market price on October 19, 2026,as divided by the Basic EPS as on March 31, 2026.*
3. *RONW (%) = Restated Profit for the year attributable to equity shareholders divided by Net Worth of our Company.*
4. *Net asset value per equity share is calculated as net worth as of the end of relevant year divided by the total number of equities shares outstanding at the end of the year.*
5. *Price Earning (P/E) Ratio in relation to the Offer Price of [●] per share.*
6. *The face value of our share is ₹10/- per share and the Offer Price is of ₹[●] per share are [●] times of the face value.*

Investor should read the above-mentioned information along with the section titled "Risk Factors" beginning on page 23 and the financials of our Company including important profitability and return ratios, as set out in the chapter titled "Restated Consolidated Financial Statements" beginning on 268 of the Red Herring Prospectus.

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

As per Restated Financial Statements:

Particulars	RONW (%)	Weights
March 31, 2026*	66.67%	3
March 31, 2025**	30.08%	2
March 31, 2024**	401.97% ^	1
Weighted Average	**110.36%**	
For the period ended June 30, 2026 (Not annualised)*	**20.49%**	

**Figures taken from Restated Consolidated Financial Statements*

***Figures taken from Restated Standalone Financial Statements as consolidation were not applicable.*

^ Since both the numerator and the denominator are negative, the result is positive; however, the result is not meaningful.

***Note :** Return on Net Worth (%) = Profit for the year / Net Worth at the end of the year.*

4. 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 has been no issuance of Equity Shares (excluding shares issued under ESOP/ESOS/SAR and issuance of bonus shares) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-offer capital before such transaction(s) and excluding employee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days.

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

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group, selling shareholder or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring 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-offer share capital before such transaction/s and excluding employee stock options employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Since there are no such transaction to report to under (a) and (b), the following are the details of the basis of the last five primary and secondary transactions (secondary transactions where promoters, promoter group or selling shareholder 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 Red Herring Prospectus irrespective of the size of transactions has been computed:

Primary transactions:

Except as disclosed below, there have been no primary transactions in the last three years preceding the date of the Red Herring Prospectus:

Date of Allotment	Nature of Consid-eration	Nature of Allotment	Face Value (₹)	Issue Price (₹)	No. of Equity Shares allotted	Total Consider-ation
March 30, 2024	Other than cash	Conversion of loan into equity	10/-	10/-	16,00,000	1,60,00,000
March 31, 2025	Other than cash	Conversion of loan into equity	10/-	10/-	32,50,000	3,25,00,000
March 30, 2026	Cash	Private Placement	10/-	268.80/-	2,24,500	6,03,45,600
May 30, 2026	NA	Bonus Issue	10/-	NA	1,04,49,000	NA
Total	-	-	-	-	**1,55,23,500**	**10,88,45,600**
Weighted average cost of acquisition (WACA) (In ₹ per Equity Share) based on Primary transactions						**7.01**

Secondary transactions:

Below mentioned are the last five secondary transactions in the last three years preceding the date of the Red Herring Prospectus where the Promoters, Promoter Group or selling shareholder or shareholder(s) are a party to the transaction.

Sr. No.	Name of Transferor	Date of Trans-action	Promoter/ Promoter Group/ Director	Number of Equity Shares Subscribed to/ Acquired	Number of Equity Shares Sold	Transfer price	Total Consider-ation	Subscribed/ Ac-quired/ Transferred
a	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(39,250)	85	(33,36,250)	Transferred to Online Potato Consultancy Private Limited
b	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(31,400)	85	(26,69,000)	Transferred to Ms. Lovely Kumar
c	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(7,850)	85	(6,67,250)	Transferred to Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat
d	Mr. Sidhant Dalmia	May 06, 2026	Promoter, Chairman and Managing Director	-	(875)	85	(74,375)	Transferred to Mr. Mohit Jain
Total	-	-	-	-	**(79,375)**		**(67,46,875)**	
Weighted average cost of acquisition (WACA) (In ₹ per Equity Share) based on Secondary transactions								**Nil**

d) Weighted average cost of acquisition ("WACA"), floor price and cap price

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

Types of transactions	Weighted average cost of acquisi-tion (₹ per Equity Shares)	Floor Price (₹194)*	Cap Price (₹ 204)*
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/ employee stock option scheme, employee stock purchase or stock appreciation rights, and issuance of bonus shares, during the 18 months pre-ceding the date of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (cal-culated based on the pre-offer capital before such transaction/s and excluding em-ployee stock options, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days	NA	NA	NA
Weighted average cost of acquisition for last 18 months for secondary sale / acquisi-tion of shares equity/convertible securities), where Promoters or Promoter Group en-tities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent 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, employee stock purchase or stock appreciation rights granted but not vested), in a single transaction or multiple transactions com-bined together over a span of rolling 30 days*	NA	NA	NA
Since there were no primary or secondary transactions of equity shares of the Company during the 18 months preceding the date of filing of the Red Herring Prospectus, the information has been disclosed for price per share of the Company based on the last five primary or secondary transactions (secondary trans-actions where Promoter /Promoter Group entities or Selling Shareholder 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 filing of the Red Herring Prospectus irrespective of the size of the transaction.			
Based on primary transactions	7.01	27.67	29.10
Based on secondary transactions	NA	NA	NA

**As certified by M/s. Hem Sandeep & Co., Chartered Accountants, Statutory Auditor and Peer Review Auditor of our Company, by way of their certificate dated October 21, 2026.*

ADDITIONAL INFORMATION FOR INVESTORS

1. **Details of proposed /undertaken pre-offer placements from the DRHP filing date -** Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.
2. **Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date –** None of our promoter(s) or members of promoter group(s) have undertaken any transaction in equity shares aggregating up to 1% or more of the paid-up equity share capital of the company from the DRHP filing date.
3. **Pre-Offer Shareholding of Promoter / Promoter Group and Additional Top 10 Public Shareholders of the Company:**

Sr. No.	Particulars	Pre-Offer as at the date of Advertisement		Post-Offer shareholding as at Allotment (1)			
				At the lower end of the Price Band (₹ 194.00/-)		At the upper end of the Price Band (₹ 204.00/-)	
		Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)	Number of Equity Shares	Share Holding (in %)
Promoter (A)							
1.	Mr. Sidhant Dalmia (Selling Shareholder)	1,47,61,857	94.18%	1,36,83,657	68.46%	1,36,83,657	68.46%
Total (A)		**1,47,61,857**	**94.18%**	**1,36,83,657**	**68.46%**	**1,36,83,657**	**68.46%**
Promoter Group (B)							
	NA	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B)	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Total (B)		**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Additional top 10 shareholders							
1.	Mr. Yash Hitesh Patel	280,500	1.79%	280,500	1.40%	280,500	1.40%
2.	Ms. Lovely Kumar	94,200	0.60%	94,200	0.47%	94,200	0.47%
3.	Ms. Yashvi Hitesh Patel	78,600	0.50%	78,600	0.39%	78,600	0.39%
4.	SG Trinity LLP	67,500	0.43%	67,500	0.34%	67,500	0.34%
5.	Mr. Govindbhai Laljibhai Kakadia	45,000	0.29%	45,000	0.23%	45,000	0.23%
6.	Online Potato Consultancy Private Limited	39,150	0.25%	39,150	0.20%	39,150	0.20%
7.	Chittorgarh Infotech Limited	39,000	0.25%	39,000	0.20%	39,000	0.20%
8.	SK Aashray Private Limited	28,500	0.18%	28,500	0.14%	28,500	0.14%
9.	Mr. Virendra Prasad Bhagat and Ms. Madhu Bhagat	23,550	0.15%	23,550	0.12%	23,550	0.12%
10.	Ms. Esha Padmanabhan Achan	22,500	0.14%	22,500	0.11%	22,500	0.11%
Total (C)		**7,18,500**	**4.58**	**7,18,500**	**3.59%**	**7,18,500**	**3.59%**
Total (A+B+C)		**1,54,80,357**	**98.76%**	**1,44,02,157**	**72.06%**	**1,44,02,157**	**72.06%**

Notes:

1) *Assuming full subscription in the Offer. The post-offer shareholding details as at allotment will be based on the actual subscription and the final Offer price and updated in the prospectus, subject to finalization of the basis of allotment. Also, this table assumes there is no transfer of shares by these shareholders between the date of the advertisement and allotment (if any such transfers occur prior to the date of prospectus, it will be updated in the shareholding pattern in the prospectus).*

2) *As on the date of the Red Herring Prospectus, we have total 29 (Twenty Nine) shareholders, out of which 28 are Public Shareholders.*

BASIS FOR OFFER PRICE

The *"Basis for Offer Price"* on page 143 of the offer document has been updated with the above price band. Please refer to the website of the BRLM for the *"Basis for Offer Price"* updated with the above price band. You can scan the QR code given on the first page of this Advertisement for the chapter titled *"Basis for Offer Price"* on page 143 of the Red Herring Prospectus.

INDICATIVE TIMELINES FOR THE OFFER

Sequence of Activities	Listing within T+3 days (T is Offer Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) – **Upto 5 pm on T Day**. Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – **Upto 4 pm on T Day**. Electronic Applications (Syndicate Non-Institutional, Non-Individual Applications) – **Upto 3 pm on T Day**. Physical Applications (Bank ASBA) – **Upto 1 pm on T Day**. Physical Applications (Syndicate Non-Institutional, Non- Individual Applications of QIBs and NIIs) – **Upto 12 pm on T Day** and Syndicate members shall transfer such applications to banks **before 1 pm on T Day**
Bid Modification	From Offer opening date up to **5 pm on T Day**
Validation of bid details with depositories	From Offer opening date up to **5 pm on T Day**
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time); Among Stock Exchanges – Sponsor Banks – NPCI and NPCI – PSPs/TPAPs** – Issuer Banks; Reporting formats of application information, UPI analysis report and compliance timelines.	On Daily basis Merchant Bankers to submit to SEBI, sought as and when.
UPI Mandate acceptance time	**T day – 5 pm**
Offer Closure	**T day – 4 pm** for QIB and NII categories **T day – 5 pm** for II and other reserved categories
Third party check on UPI applications	On daily basis and to be completed **before 9:30 AM on T+1 day**.
Third party check on Non-UPI applications	On daily basis and to be completed **before 1 pm on T+1 day**.
Submission of final certificates: **-For UPI from Sponsor Bank** **-For Bank ASBA, from all SCSBs** **-For syndicate ASBA**	UPI ASBA – **Before 09:30 pm on T Day** All SCSBs for Direct ASBA – **Before 07:30 pm on T Day** Syndicate ASBA - **Before 07:30 pm on T Day**
Finalization of rejections and completion of basis	Before **6 pm on T+1 day**.
Approval of basis by Stock Exchange	Before **9 pm on T+1 day**.
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA – To all SCSBs For UPI ASBA – To Sponsor Bank	Initiation not later than **09:30 am on T+2 day**; Completion before **2 pm on T+2 day** for fund transfer; Completion before **4 pm on T+2 day** for unblocking.
Corporate action execution for credit of shares	Initiation before **2 pm on T+2 day** Completion before **6 pm on T+2 day**
Filing of listing application with Stock Exchanges and issuance of trading notice	Before **7:30 pm on T+2 day**
Publish allotment adverticement	On website of Offeror, Merchant Banker and RTI - before **9 pm on T+2 day**. In newspapers – **On T+3 day** but not later than **T+4 day**
Trading starts	**T+3 day**

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects of our Company, see *"History and Certain Corporate Matters"* on page 238 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Offer. For further details, see the section *"Material Contracts and Documents for Inspection"* on page 481 of the Red Herring Prospectus.

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members of the Company is Limited.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of ₹10/- each. The issued, subscribed and paid-up share capital of the Company before the Offer is ₹15,67,35,000 divided into 1,56,73,500 Equity Shares of ₹10/- each. For details of the Capital Structure, see *"Capital Structure"* on the page 102 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

ORIGINAL SIGNATORIES			CURRENT PROMOTERS		
Name of Promoters	Face Value (₹)	No. of Shares	Name of Promoters	Face Value (₹)	No. of Shares
Mr. Sidhant Dalmia	10.00	1,49,994	Mr. Sidhant Dalmia	10.00	1,47,61,857
Mr. Sanjay Kumar Shah	10.00	1			
Mr. Mukesh Kumar	10.00	1			
Mr. Angad Pal Singh Bicaps	10.00	1			
Mr. Vardeep Singh Hora	10.00	1			
Ms. Meghpreet Kaur	10.00	1			
Mr. Anand Kumar Mishra	10.00	1			

LISTING: The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the SME Platform of BSE (**"BSE SME"**). Our Company has received an "In-principle" approval from the BSE for the listing of the Equity Shares pursuant to letter dated September 16, 2026. For the purposes of the Offer, the Designated Stock Exchange shall be BSE. A signed copy of the Red Herring Prospectus has been submitted for registration to the ROC on October 21, 2026 and Prospectus shall be filed with the RoC in accordance with Section 26(4) of the Companies Act, 2013.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Offer is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire *"Disclaimer Clause of SEBI"* beginning on page 405 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by BSE, nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the *"Disclaimer Clause of BSE"* beginning on page 406 of the Red Herring Prospectus.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Offer. For taking an investment decision, investors must rely on their own examination of the Issuer and this Offer, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to *"Risk Factors"* on page 23 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
SMART HORIZON CAPITAL ADVISORS PVT. LTD	**MAASHITLA SECURITIES PRIVATE LIMITED**	**MS. SURBHI ARORA,**
SMART HORIZON CAPITAL ADVISORS PRIVATE LIMITED B/908, Western Edge II, Kanakia Space, Behind Metro Mall, off Western Express Highway, Magathane, Borivali East, Mumbai – 400066, Maharashtra, India. **Tel. No.:** 022-28706822 **E-mail:** director@shcapl.com **Investors Grievance e-mail:** investor@shcapl.com **Contact Person:** Mr. Parth Shah **Website:** www.shcapl.com **SEBI Registration Number:** INM000013183	451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034, India. **Tel No:** 011-47581432 **Email:** investor.ipo@maashitla.com **Website:** www.maashitla.com **Investor Grievance Email Id:** investor.ipo@maashitla.com **Contact Person:** Mr. Mukul Agrawal **SEBI Registration Number:** INR000004370 **CIN:** U67100DL2010PTC208725	Company Secretary and Compliance Officer **Address:** C 64, DDA Shed, Okhla Ind Area PH 1, South Delhi, New Delhi, Delhi, 110020, India. **Tel. No.:** + 91 9315848377 **Email:** investor.relations@wiscon.in; **Website:** https://wiscon.in/ Investors can contact the Company Secretary and Compliance Officer or the Registrar to the Offer in case of any pre-offer or post-offer related grievances, grievances including non-receipt of letters of allotment, non-credit of allotted equity shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all offer related queries and for redressal of complaints, investors may also write to the BRLM.

Availability of Red Herring Prospectus: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein, before applying in the offer. Full copy of the Red Herring Prospectus will be available at the website of SEBI at www.sebi.gov.in; the website of Stock Exchange at www.bseindia.com, the website of BRLM at www.shcapl.com and website of Company at https://wiscon.in/;

Availability of Bid-Cum-Application forms: Bid-Cum-Application forms can be obtained from the Company: Wiscon Industries Limited, Book Running Lead Manager: Smart Horizon Capital Advisors Private Limited. Application Forms can also be obtained from the Stock Exchange and list of SCSBs available on the website of SEBI at www.sebi.gov.in and website of Stock Exchange at www.bseindia.com.

Application Supported by Blocked Amount (ASBA): All investors in this offer have to compulsorily apply through ASBA. The investors are required to fill the ASBA form and submit the same to their banks. The SCSB will block the amount in the account as per the authority contained in ASBA form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund.

For more details on the offer process and how to apply, please refer to the details given in application forms and abridged prospectus and also please refer to the chapter *"Offer Procedure"* on page 432 of the Red Herring Prospectus.

BANKER TO THE OFFER: ICICI Bank Limited

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

For WISCON INDUSTRIES LIMITED
Sd/-
Mr. Sidhant Dalmia
Designation: Chairman & Managing Director
DIN: 08415545

Date: October 21, 2026
Place: Delhi

Wiscon Industries Limited is proposing, subject to market conditions and other considerations, public offer of its Equity Shares and has filed the Red Herring Prospectus with the Registrar of Companies, Delhi I on October 21, 2026. The Red Herring Prospectus is available on the website of the Book Running Lead Manager at www.shcapl.com , the website of the BSE i.e., www.bseindia.com, and website of our Company at https://wiscon.in/.

Investor should note that investment in equity shares involves a high degree of risk. For details, investors should refer to and rely on the Red Herring Prospectus, including the section titled *"Risk Factors"* on page 23 of the Red Herring Prospectus, which has been filed with ROC. The Equity Shares have not been and will not be registered under the U.S. Securities Act ("**the Securities Act**") or any state securities laws in United States and may not be issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulations under the securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act of 1933.

AdBaaz