

IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE PROSPECTUS

This is an abridged prospectus containing salient features of the Prospectus dated September 04, 2023 (the "Prospectus"). You are encouraged to read greater details available in the Prospectus (Download link:- <https://jiwanramgroup.com/investors/>.) Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Prospectus.

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



Fixed Price Issue

JIWANRAM SHEODUTTRAI INDUSTRIES LIMITED

CIN: U17111WB1997PLC085533; Date of Incorporation: September 23, 1997

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
30D Jawaharlal Nehru Road, 2 nd Floor, Kolkata- 700016	Shilpangan, LB 1, Phase - 1, Module 301 & 302, Sector III, Kolkata - 700098	Anupama Prakash, Chief Financial Officer	Email: investor@jiwan.co.in Tel: +91 33 4016 9500	www.jiwanramgroup.com

NAME OF PROMOTERS OF THE COMPANY: ALOK PRAKASH, ANUPAMA PRAKASH, GYAN PRAKASH AND ALOK PRAKASH HUF

Details of Offer to Public:

Type of Issue (Fresh/OFS/Fresh & OFS)	Fresh Issue Size (by no. of shares or by amount in Rs.)	OFS Size (by no. of shares or by amount in Rs.)	Total Issue Size (by no. of shares or by amount in Rs.)	Offer under 229(1)/229(2)	Share Reservation			
					QIB	NII	RII	Market Maker
Fresh Issue	Up to 74,22,000 Equity Shares aggregating to ₹ 1707.06 lacs	Nil	Up to 74,22,000 Equity Shares of face value of ₹ 10/- each ("Equity Shares") aggregating to ₹ 1707.06 lacs ("Offer")	229(1)	-	Not more than 35,22,000 Equity Shares	Not less than 35,28,000 Equity Shares	Upto 3,72,000 Equity Shares

These equity shares are proposed to be listed on EMERGE platform of National Stock Exchange of India Limited ("NSE Emerge")

OFS: Offer for Sale

Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders: N.A.

Name	Type	No of Shares offered / Amount in Rs.	WACA in Rs. per Equity	Name	Type	No. of Shares offered / Amount in Rs.	WACA in Rs. per Equity
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NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES

PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES

Price Band*	Rs. 23 per Equity Share of Face Value of Rs. 10/- each
Minimum Bid Lot Size	6,000 Equity Shares
Bid/Issue Open On	Friday September 08, 2023
Bid/Closes Open On	Tuesday September 12, 2023
Finalisation of Basis of Allotment	Friday September 15, 2023
Initiation of Refunds	Monday September 18, 2023
Credit of Equity Shares to Demat accounts of Allottees	Wednesday September 20, 2023
Commencement of trading of Equity Shares	Thursday September 21, 2023

*For details of Price and Basis of Offer Price, please refer to Page 94 of Prospectus.

Details of WACA of all shares transacted over the trailing eighteen months from the date of Prospectus

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper End of the Price Band is 'X' times the WACA	Range of acquisition price Lowest Price- Highest Price (in Rs.)
Trailing Eighteen Months from the date of Prospectus	Nil [#]	N.A.	N.A.

#The company has issued 1,23,75,875 Equity Shares in trailing eighteen months from the date of Prospectus, under the bonus issue, thus the weighted average price of equity share is NIL for trailing eighteen months from the date of Prospectus.

WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for the trailing eighteen months from the date of Prospectus.

RISKS IN RELATION TO THE FIRST ISSUE

The face value of the Equity Shares is Rs. 10/-. The Issue Price determined by our Company in consultation with the 'LM' on the basis of the assessment of market demand for the Equity Shares by way of the Fixed Method Process, as stated under "Basis for Issue Price" on page 94 of the Prospectus should not be considered to be indicative of the market price of the Equity Shares after listing. No assurance can be given regarding frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity & equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares in this Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does, SEBI guarantee the accuracy or adequacy of the contents of the Prospectus. Specified attention of the investors is invited to "Risk Factors" at page 25 of the Prospectus and on page 7 of this Abridged Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the Prospectus from the Stock Exchange, Syndicate Members, Registrar to the Issue, Share Transfer Agents, Depository Participants, Stock Brokers, Underwriters, Bankers to the issue, Investors' Associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the Prospectus and/ or the General Information Document (GID) from the LM's or download it from the website of the Stock Exchange i.e., www.nseindia.com; and the LM at www.affinityglobalcap.in

PRICE INFORMATION OF LM

Issue Name	Name of Merchant Banker	+/- % change in closing price, (+/- % change in closing benchmark) - 30th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark)- 90th calendar days from listing	+/- % change in closing price, (+/- % change in closing benchmark) - 180th calendar days from listing
Auro Impex & Chemicals Limited	Affinity Global Capital Market Private Limited	-8.78%	-15.00%	N.A.

Name and contact details of LM	AFFINITY GLOBAL CAPITAL MARKET PRIVATE LIMITED 20B, Abdul Hamid Street, East India House, 1 st Floor, Room No. 1F, Kolkata – 700069, India Telephone: 033 – 4004 7183 E-mail: jiwanram@affinityglobalcap.in Investor Grievance Email: investor@affinityglobalcap.in Website: www.affinityglobalcap.in Contact Person: Ms. Ayushi Hansaria SEBI Regn. No.: INM000012838 CIN: U74110WB1995PTC073711
Name of Syndicate Members	N.A.
Name and contact details of Underwriter	AFFINITY GLOBAL CAPITAL MARKET PRIVATE LIMITED 20B, Abdul Hamid Street, East India House, 1 st Floor, Room No. 1F, Kolkata – 700069, India Telephone: 033 – 4004 7183 E-mail: jiwanram@affinityglobalcap.in Investor Grievance Email: investor@affinityglobalcap.in Website: www.affinityglobalcap.in Contact Person: Ms. Ayushi Hansaria SEBI Regn. No.: INM000012838 CIN: U74110WB1995PTC073711
Name and contact details of Market Maker	GIRIRAJ STOCK BROKING PRIVATE LIMITED HMP House, 4 th Floor, Suite No. 421A, 4 Fairlie Place, Kolkata – 700001, West Bengal Tel. No.: (033) 4005 4519; Email: girirajstock@yahoo.com Contact Person: Mr. Kuntal Laha SEBI Regn. No. INZ000212638; Member Code: 90318
Name of Registrar to the Issue and contact details	CAMEO CORPORATE SERVICES LIMITED Subramanian Building, No. 1, Club House Road, Chennai – 600002, India Tel. No.: (044) 2846 0390; Email: priya@cameoindia.com ; Website: https://cameoindia.com/ Investor Grievance Email: investor@cameoindia.com Contact Person: K. Sreepriya; SEBI Regn. No.: INR000003753; CIN: U67120TN1998PLC041613
Name of Statutory Auditor	M/s S. K. Bhalotia & Co., Chartered Accountants

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Name of Credit Rating Agency and the rating or grading obtained, if any	Not Applicable
Name of Debenture Trustee, if any	Not Applicable
Self – Certified Syndicate Banks	The list of SCSBs notified by SEBI for the ASBA process is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes on the SEBI website, or at such other website as may be prescribed by SEBI from time to time. A list of the Designated Branches of the SCSBs with which an ASBA Applicant (other than an UPI Applicants using the UPI mechanism), not applying through Syndicate/Sub Syndicate or through a Registered Broker, may submit the ASBA Forms is available at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 on the SEBI website, and at such other websites as may be prescribed by SEBI from time to time. Further, the branches of the SCSBs where the Designated Intermediaries could submit the ASBA Form(s) of Applicants (other than UPI Applicants) is provided on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 which may be updated from time to time or at such other website as may be prescribed by SEBI from time to time.
Non – Syndicate Registered Brokers	You can submit Bid cum Application Forms in the Issue to Non Syndicate Registered Brokers at the Non Syndicate Broker Centres. For further details, see section titled “Offer Procedure” beginning at page 269 of the Prospectus
Details regarding website address(es)/ link(s) from which the investor can obtain list of registrars to Issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	The details of the Designated Registrar and Share Transfer Agents Locations and Designated Collecting Depository Participant Locations, along with their names and contact details are available on the website of the NSE at (https://www.nseindia.com/) and updated from time to time.

PROMOTERS OF THE ISSUER COMPANY

Sr. No.	Name	Individual/Corporate	Experience & Educational Qualification
1.	Mr. Alok Prakash	Individual	Mr. Alok Prakash, aged about 62 years, is the Managing Director and one of the Promoters of our Company. He holds a Bachelor Degree in Commerce from the University of Calcutta. He has been on the Board of the Company since November 29, 1997. He has over 24 years’ of experience in the Industrial Safety Industry that includes Industrial Safety products from head to toe. He is instrumental in penetrating new markets and achieving unprecedented sales growth for the Company. He is responsible for strategic marketing and oversees the whole of the business affairs of the Company. He has successfully implemented growth-oriented strategies and instituted significant quantitative and qualitative improvements in production, administration and finance department including streamlined the operational process, implemented cost-effective information systems which boosted productivity, cut lead times and dramatically enhanced customer satisfaction
2.	Mrs. Anupama Prakash	Individual	Mrs. Anupama Prakash, aged 58 years is Chief Financial Officer of the Company. She is a Bachelor of Science from the University of Jadavpur. She is well versed in accounts and finance. She looks after the financial affairs of the Company and takes part in the strategic and administrative decision making of the Company.
3.	Mr. Gyan Prakash	Individual	Mr. Gyan Prakash, aged 30 years is the Head of the Operations of the Company. He is a Bachelor of Science in Industrial Engineering from Northeastern University, Boston, Massachusetts, United States of America. He looks after the manufacturing of the Industrial Garments and Gloves. He oversees the international export and marketing affairs of the company along with the financial matters in relation to the Export of the manufactured products on the Company
4.	Alok Prakash HUF	HUF	Alok Prakash HUF is one of the Promoters of the Company which holds 1,24,15,200 equity shares of the Company which accounts for 71.656% of the pre issue equity share capital of the Company. The Karta of the HUF is Mr. Alok Prakash

BUSINESS OVERVIEW AND STRATEGY

Company Overview:

Our Company was originally incorporated as a Private Limited Company in 1997 in the name and style of “Jiwanram Sheoduttrai Industries Private Limited” under the provision of the Companies Act, 1956 vide certificate of incorporation dated September 23, 1997 issued by the Registrar of Companies, Kolkata, West Bengal. Further the status of our company was changed to a Public Limited Company by a special resolution passed on May 23, 2022. A fresh Certificate of Incorporation consequent upon conversion of Company to public limited Company and consequent to change of name to “Jiwanram Sheoduttrai Industries Limited” was issued on June 02, 2022 by the Registrar of Companies, Kolkata, West Bengal. The Company’s Corporate Identification Number is U17111WB1997PLC085533. The registered office of our Company is situated at 30D Jawaharlal Nehru Road Kolkata – 700016, West Bengal. The Corporate Office of our Company is situated at “Shilpangan”, LB 1, Phase -1, Module 301 & 302, Sector III, Kolkata- 700098, West Bengal. For details of change in the name of our Company and address of registered office of our Company, see “History and Certain Corporate Matters” on page 151 of the Prospectus.

Product/Service Offering: (Revenue segmentation by product/service offering)

Our Company is engaged in the manufacturing and export of the Industrial Safety Gloves and Industrial Garments which provides customized solutions in the field of Industrial Safety.

Geographies Served: (Revenue segmentation by Geographies)

Jiwanram Sheoduttrai Industries Limited began manufacturing PPEs in 1997 and has since grown to establish manufacturing facilities and export to countries such as the United States of America, Spain, Germany, and Belgium. Over the past two decades, JSIL has made its presence known around the world, particularly in Europe, America, and the Middle East, and has expanded to over twenty countries.

Key Performance Indicators:

Financial KPI of our Company

(Amount ₹. In Thousands except Percentages)

Sr. No.	Metrix	As of and for the Fiscal		
		2023	2022	2021
1	Revenue From Operation (₹ in Thousands)	423,166.56	340,762.91	305,164.11
2	Total revenue (₹ in Thousands)	459,841.41	341,489.45	328,134.20
3	Operating EBITDA (₹ in Thousands)	42,613.80	28,520.07	25,341.17
4	Operating EBITDA Margin (%)	10.07	8.37	8.30
5	Profit/(loss) after tax for the year (₹ in Thousands)	40,264.91	14,969.42	298.38
6	Net profit Ratio / Margin (%)	9.52	4.39	0.10
7	Return on Equity (ROE) (%)	8.38	3.38	0.07
8	Debt To Equity Ratio	1.10	1.18	1.13
9	Debt Service Coverage Ratio	2.76	1.47	0.42
10	ROCE (%)	7.29	3.97	2.17
11	Current Ratio	2.79	2.78	2.00
12	Net Capital Turnover Ratio	0.77	0.72	0.44

Notes:

- a) As certified by S. K. Bhalotia & Co. Chartered Accountants pursuant to their certificate dated June 26, 2023. The Audit committee in its resolution dated June 26, 2023 has confirmed that the Company has notdisclosed any KPIs to any investors at any point of time during the three years preceding the date of this Prospectus other than as disclosed in this section.
- b) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- c) Operating EBITDA refers to earnings before interest, taxes, depreciation, amortisation, gain or loss from discontinued operations and exceptional items. Operating EBITDA excludes other income.
- d) Operating EBITDA Margin refers to EBITDA during a given period as a percentage of revenue from operations during that period.
- e) Net Profit Ratio/Margin quantifies our efficiency in generating profits from our revenue and is calculated by dividing our net profit after taxes by our revenue from operations.
- f) Return on equity (RoE) is equal to profit for the year divided by the total average equity during that period and is expressed as a percentage.
- g) Debt to equity ratio is calculated by dividing the Total debt (i.e., borrowings (current and non-current)) by total equity (Shareholders' Fund).
- h) Debt Service Coverage Ratio measures our ability to make interest payments from available earnings and is calculated by dividing Earning available for Debt service by Debt service.
- i) RoCE (Return on Capital Employed) (%) is calculated as profit before tax plus finance costs divided bytotal average equity plus non-current liabilities (i.e. Net worth + Total Debt + Deferred Tax Liabilities).
- j) Current Ratio is a liquidity ratio that measures our ability to pay short-term obligations (those which are due within one year) and is calculated by dividing the current assets by current liabilities.
- k) Net Capital Turnover Ratio quantifies our effectiveness in utilizing our working capital and is calculated by dividing our revenue from operations by our working capital (i.e., current assets less current liabilities).

Client Profile or Industries Served: (Revenue segmentation in terms of top 5/10 clients or Industries:)

Particulars	For Financial Year ended on March 31, 2023		For Financial Year ended on March 31, 2022		For Financial Year ended on March 31, 2021	
	Amount	% of Sales	Amount	% of Sales	Amount	% of Sales
Top 5	2,59,123.34	64.00%	1,32,216.63	40.70%	1,61,611.08	55.25%
Top 10	2,99,941.45	73.00%	1,98,042.18	60.97%	2,13,259.89	72.90%

INTELLECTUAL PROPERTIES: For details of Intellectual Property, please refer to page 135 of the Prospectus

Market Share: Not ascertainable

Manufacturing plant:

- (a) Baruipur: Uttarghag, Ramnagar, Canning Road, 24 Parganas (S), West Bengal, 700 144
- (b) Nandankanan: Via Gopalpur, Chandigarh, PO-Ganganagar, Kolkata – 700 132
- (c) Falta SEZ: SDF Building, 1st Floor, Sector-I, South 24 Parganas, West Bengal, 743 504

Employee Strength: Our Company has 157 employees on its pay rolls, including those in top and middle management, as well as those in the processing unit and office staff.

BOARD OF DIRECTORS		
Name, designation, date of birth, address, occupation, current term, period of directorship and DIN	Age (in years)	Directorship in companies
Alok Prakash Designation: Managing Director Date of birth: April 03, 1961 Address: 109/8, Hazra Road, Kalighat- 700026 Occupation: Business Current term: For a period of 5 (five) years with effect from April 22, 2022 till April 21, 2027 Period of Directorship: Since November 29, 1997 DIN: 00375634	62 years	*M/s. United Creations Private Limited M/s. JS Procon Private Limited **M/s. Satya Savitri Enterprises Private Limited
Amitava Majumder Designation: Non-Executive Director Date of birth: August 17, 1961 Address: 72/F, Mahatma Gandhi Road, Haridevpur South, 24 Parganas, Kolkata- 700082 Occupation: Professional Current term: Liable to retire by rotation Period of directorship: Since April 02, 2022 DIN: 09689719	61 years	-
Madhurima Datta Designation: Non-Executive Director Date of birth: August 14, 1979 Address: Queen 1/C, Duke Gardens RB-29, VIP Road, Raghunathpur, Rajarhat Kolkata- 700059 Occupation: Professional Current term: Liable to retire by rotation Period of directorship: Director since April 02, 2022 DIN: 09570184	43 years	-

BOARD OF DIRECTORS		
Name, designation, date of birth, address, occupation, current term, period of directorship and DIN	Age (in years)	Directorship in companies
Sudeep Garg Designation: Independent Director Date of birth: November 03, 1956 Address: 86/1, Dr. Sundari Mohan Avenue	66 years	-

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Entally, Circus Avenue , Kolkata Kolkata- 700014 Occupation: Professional Current term: For a period of 5 (five) years with effect from April 02, 2022 till April 01, 2027 Period of directorship: Director since April 02, 2022 DIN: 09570215		
Apurva Kumar Sinha Designation: Independent Director Date of birth: April 12, 1973 Address: A-14, Aman Apartments, Sector – 13, Rohini Sector – 7, North West Delhi - 110085 Occupation: Professional Current term: For a period of 5 (five) years with effect from July 15, 2022 till July 14, 2027 Period of directorship: Director since July 15, 2022 DIN: 03140789	50 years	M/s. Ayyappa Impex Private Limited M/s. Sarvatma Impex Private Limited

For further details in relation to the Board of Directors, see “*Our Management*” beginning on page 157 of the Prospectus.

OBJECTS OF THE ISSUE

The Net Proceeds of the Issue are proposed to be used in accordance with the details provided in the following table:
(Amount ₹. In Thousands)

Particulars	Amount (Rs. in Thousands)
To meet working capital Expenses	91,100.10
To make Prepayment and repayment of all or a portion of certain unsecured loan availed by our company	20,000.00
General Corporate Purpose	32,000.00
To meet the Offer expenses@	27,605.90
Total	1,70,706.00

Amount to be deployed from the Net Proceeds in Fiscal 2024 : Rs. 1,70,706.00 Thousands

Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issue, if any, of the Company in the preceding 10 years. – Not Applicable

Name of monitoring agency, if any – Not Applicable

Terms of Issuance of Convertible Security, if any - Not Applicable

Shareholding Pattern of the Promoter, Promoter group & Public:

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre-issue
1.	Promoter and Promoter Group	1,73,25,525	99.996%
2.	Public	700	0.004%
	Total	1,73,26,225	100.00%

Number/amount of equity shares proposed to be sold by selling shareholder: Not Applicable

RESTATED AUDITED FINANCIALS

Annexure A

(Amount Rs. In Thousands)

Particulars	For the financial year ended on		
	March 31, 2023	March 31, 2022	March 31, 2021
Total income from operations (Net)	4,23,166.56	3,40,762.91	3,05,164.11
Net Profit before tax and extraordinary items	56,122.91	8,153.27	26,299.09

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Net Profit after tax and extraordinary items	40,264.91	14,969.42	298.38
Equity Share Capital	1,73,262.25	49,503.50	49,503.50
Reserves and Surplus	3,06,973.56	3,93,323.75	3,81,210.68
Net worth	4,80,235.81	4,42,827.25	4,30,714.18
Basic EPS (₹)	2.32	0.86	0.02
Diluted EPS (₹)	2.32	0.86	0.02
Return on Net worth (%)	8.38	3.38	0.07
Net Asset Value Per Share (₹)	27.72	25.56	24.86

INTERNAL RISK FACTORS

The below mentioned risks are top 10 risk factors as per the Prospectus.

1. Our Company and our Directors are parties to certain legal proceedings. Any adverse decision in such proceedings may have a material adverse effect on our business, result of operations and financial conditions.
2. We are highly dependent on our Top 10 suppliers for uninterrupted supply of Raw-Materials. Any disruption in supply of raw materials from these suppliers will adversely affect our operations.
3. Our business is substantially dependent on certain key customers from whom we derive a significant portion of our revenues. The loss of any significant customer may have a material and adverse effect on our business and results of operations.
4. We have certain contingent liabilities which, if materialised, may adversely affect our financial condition.
5. We have filed an application dated September 19, 2022 before the NSE for In principle approval w.r.t. Initial Public Offering of the Company which was rejected by the Stock Exchange vide its letter dated December 7, 2022
6. Our Primary Raw material is leather and fabrics – the price of which keeps on changing and fluctuations in the price of the same may increase our production expenses which may have a financial impact on the Company
7. We are mainly dependent on exports for sale of our products. Consequently, we are exposed to foreign currency fluctuations risks which may have an adverse effect on our business, result of operations and financial condition.
8. We operate in an industry with several competitors, including large and established ones, and we may fail to compete successfully against existing or new competitors, which may reduce the demand for our products and services which may lead to reduced prices, operating margins, profits and further result in loss of market share across product categories.
9. Our business is working capital intensive. If we experience insufficient cash flows from our operations or are unable to borrow to meet our working capital requirements, it may materially and adversely affect our business and results of operations.
10. Our Company's manufacturing activities are labour intensive and depend on availability of skilled and unskilled labourers in large numbers. In case of unavailability of such labourers and / or inability to retain such personnel, our business operations could be affected.

For further details on 'Risk Factors' please refer page no. 25 of the Prospectus.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION**A. Total number of outstanding litigations against the company and amount involved**

Name of the Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceeding	Disciplinary actions by the SEBI or Stock Exchanges against our Promoter	Material Civil Litigations*	Aggregate Amount (in ₹) Involved (in ₹)**
Company						
By our Company	-	-	-	-	4	78,07,95,524
Against our Company	1#	11	-	-	1	5,72,85,636
Directors (other than promoter)						
By our Company	-	-	-	-	-	-
Against our Company	-	-	-	-	-	-
Promoter						
By our Promoter	-	-	-	-	-	-
Against our Promoter	-	-	-	-	-	-

* In accordance with the Materiality Policy.

** To the extent quantifiable.

#This is also included under criminal proceedings against our Company.

The parties have agreed to settle the matter out of court and the settlement arrived at, between the parties, will be placed before the

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Hon'ble Metropolitan Magistrate, Kolkata on the next hearing date fixed on September 05, 2023 for necessary orders.

For further details, see "Outstanding Litigation and Other Material Creditors" on page no. 238

B. Brief details of material outstanding litigations against the company and amount involved

Sl. No.	Particulars	Litigation filed by	Current Status	Amount involved
1.	<u>Hon'ble High Court at Calcutta, Original Side I.A/G.A. NO. 1/2021 and CS/238/2021</u> M/s Tirupati Vancom Pvt. Ltd. filed a civil suit against the respondent to recover an inter- corporate deposit of Rs.15,00,000/- that was allegedly made by the petitioner.	M/s Tirupati Vancom Pvt. Ltd.	Pending	Rs.19,58,056/-
2.	<u>Hon'ble Metropolitan Magistrate Court, Calcutta CS/28702/2021</u> The accused in discharge of its liability had issued one cheque being No.386641 for Rs.1,00,000/- drawn on Canara Bank, Kolkata in favour of the Complainant.	S.K. Finserve Private Limited	<i># The parties have agreed to settle the matter out of court and the settlement arrived at, between the parties, will be placed before the Hon'ble Metropolitan Magistrate, Kolkata on the next hearing date fixed on September 05, 2023 for necessary orders</i>	Rs.1,00,000/-

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

D. Brief details of outstanding criminal proceedings against Promoters: Nil

ANY OTHER IMPORTANT INFORMATION AS PER LM / ISSUER COMPANY - NIL

DECLARATION BY THE COMPANY

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

On behalf of Jiwanram Sheoduttrai Industries Limited

Sd/-

**Alok Prakash
Managing Director**

Place: Kolkata

Date: September 5, 2023