

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 May 25, 2024. You are encouraged to read greater details available in the Prospectus (Download link: <https://3citsolutions.com/prospectus/>). 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 CONSIST OF 12 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.



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3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

CIN: U72200PN2015PLC154459; Date of Incorporation: March 24, 2015

| Registered Office | Corporate Office | Contact Person | Email and Telephone | Website |
|---|------------------|--|---|---|
| Flat No.104 & 105, Pavitra Enclave, Somwar Peth, Opp. Ladkat Petrol Pump, Pune, MH 411011, India. | N.A | Ms. Laxmi Tiwari Company Secretary & Compliance Officer | E-mail: corporateoffice@3citsolutions.com Tel No.: 020 46047009 | http://3citsolutions.com/ |

THE PROMOTERS OF OUR COMPANY ARE MR. RANJIT KULLADHAJA MAYENGBAM AND MRS. GANGARANI DEVI MAYENGBAM

Details of Offer to Public

Amount in lakhs

| Type of Issue (Fresh/OFS/ Fresh & OFS) | Fresh Issue Size (by no. of shares) | OFS Size (by no. of shares) | Total Issue Size (by no. of shares) | Issue Under 229 (1)/ 229(2) | Share Reservation | | |
|--|--|---|---|--|------------------------|---------------------------------|--|
| | | | | | Market Maker | Retail Individual Investor(RII) | Other than Retail Individual Investor/NII/ QIB |
| Fresh Offer and OFS | Up to 17,00,000 Equity Shares aggregating up to ₹ 884.00 Lakhs | Up to 5,00,000 Equity Shares aggregating up to ₹ 260.00 Lakhs | Up to 22,00,000 Equity Shares aggregating up to ₹ 1144.00 Lakhs | The Issue is being made pursuant to Regulation 229(1) of SEBI (ICDR) Regulations (As the post offer paid up share capital of our Company does not exceed Rs. 1000 lakhs) | 1,12,000 Equity Shares | 10,44,000 Equity Shares | 10,44,000 Equity Shares |

These equity shares are proposed to be listed on BSE SME (i.e. SME platform of BSE).

OFS: Offer for Sale.

Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders

| Name | Type | No of Shares offered/ Amount in | WACA in per Equity |
|---------------------------------------|---------------------|---|--------------------|
| M/s. Gold Circle Venture Partners LLP | Selling Shareholder | Up to 5,00,000 Equity Shares aggregating up to ₹ 260.00 Lakhs | 9.58 |

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

| Issue Price , Minimum Bid Lot & Indicative Timelines | |
|--|--|
| Issue Price | ₹ 52/- Per Equity Share of Face Value of ₹ 5/- Each. |
| Minimum Bid Lot Size | 2000 |
| Offer Open On | Tuesday, June 4, 2024 |
| Offer Closes On* | Friday, June 7, 2024 |
| Finalisation of Basis of Allotment (T+1) | On or before Monday, June 10, 2024 |
| Initiation of Refunds (T+2) | On or before Tuesday, June 11, 2024 |
| Credit of Equity Shares to Demat accounts of Allottees (T+2) | On or before Tuesday, June 11, 2024 |
| Commencement of trading of Equity Shares (T+3) | On or before Wednesday, June 12, 2024 |

*UPI mandate end time and date shall be at 5:00 p.m. on the Issue Closing Date.

For details of "Basis of Offer price", please refer to page 80 of the Prospectus.

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The Weighted average cost of acquisition of all Equity Shares transacted in the last eighteen months from the date of Prospectus is as given below:

| Period | Weighted average cost of acquisition (₹ per Equity Shares)* | Range of acquisition price Lowest Price – Highest Price (in Rs.) |
|----------------------|---|--|
| Last Eighteen months | 0.79 | 0 - 10 |

*This does not include secondary sale of shares.

The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933 (the “U.S. Securities Act”) or any state securities laws in the United States, and unless so registered, and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered and sold outside the United States in ‘offshore transactions’ in reliance on Regulation S and the applicable laws of each jurisdictions where such offers and sales are made. There will be no public offering of the Equity Shares in the United States.

RISKS IN RELATION TO THE FIRST ISSUE

This being the first public Offer of our Company, there has been no formal market for the Equity Shares. The face value of the Equity Shares is ₹5/- each and the Offer Price is 10.4 times of the face value of the Equity Shares. The Offer Price (determined and justified by our Company and Selling Shareholders in consultation with the Lead Manager as stated in “Basis for Offer Price” on page 80 of the Prospectus) should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Offer unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Offer. For taking an investment decision, bidders must rely on their own examination of our Company and the Offer, including the risks involved. The Equity Shares in the Offer 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. Specific attention of the bidders is invited to “Risk Factors” on page 23 of the Prospectus and on page 9 of this Abridged Prospectus.

PROCEDURE

You may obtain a physical copy of the Application Form and the Prospectus from the stock exchange, syndicate members, registrar to the offer, registrar and share transfer agents (RTAs), collecting depository participants (CDPs), registered brokers, bankers to the offer, investors’ associations or Self Certified Syndicate Banks (SCSBs).

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 Lead Manager or download it from the website of the Stock Exchange i.e. <https://www.bsesme.com/> and the LM at <https://www.kreocapital.com>

PRICE INFORMATION OF LEAD MANAGER

| Sr. No. | Issue name | Name of Merchant Banker | +/- % change in closing price, [+/- % change in closing benchmark]- 30 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]- 90 th calendar days from listing | +/- % change in closing price, [+/- % change in closing benchmark]- 180 th calendar days from listing |
|---------|------------|-------------------------|---|---|--|
|---------|------------|-------------------------|---|---|--|

Not Applicable

| | |
|---|--|
| Name of Lead Manager and contact details. | Kreo Capital Private Limited Address Block No. 503, 6 th floor, B Wing, Shriram Shyam Tower, Near NIT Building Kingsway Sadar, Nagpur - 440001 Maharashtra, India Tel No: +91 712 664 1111 (Extn. No. 250/251) Email: office@kreocapital.com Contact Person: Mr. Ayush Parakh: |
| Name of Syndicate Members | N.A |

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| | |
|---|---|
| Name of Market Maker | Shreni Shares Limited (Previously known as Shreni Shares Private Limited) Address: Office No. 217, Hive 67 Icon, Poisar Gymkhana Road Lokmanya Tilak Nagar Poisar, Near Raghuleela Mall, Kandivali West, Mumbai, Maharashtra, India, 400067 Tel No.: +91-22-20897022 E-mail: shrenisharespvtltd@yahoo.in Investor Grievance Id.: info@shreni.in Website: www.shreni.in Contact Person: Hitesh Punjani SEBI Registration No.: INZ000268538 MM BSE Registration No.: SMMM0621909112018 BSE Clearing No.: 6219 |
| Name of Registrar to the Issue and contact details (telephone and email id) | SKYLINE FINANCIAL SERVICES PRIVATE LIMITED Address: A-506, Dattani Plaza, Kurla Road, Safeed Pool, Andheri (East), Mumbai – 400072, Maharashtra, India. Tel. No.: 022 28511022 Investor Grievance ID: investor@skyline.com Contact Person: Mr. Anuj Rana Website: https://www.skylinerta.com/ SEBI Registration No.: INR000003241 CIN: U74899DL1995PTC071324 |
| Name of Statutory Auditor | Mr. Kishorlal T. Gandhi, Address: 27, Shravan, Vishrambaug Housing Society, Opp. Cross Word, Senapati Bapat Road, Pune, Maharashtra, 411016. Email: ktgonline@rediffmail.com Contact No: 9119565371 Contact Person: Kishorlal T. Gandhi Membership No: 046374 |
| 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 banks registered with SEBI, offering services, in relation to ASBA where the Application Amount will be blocked by authorising an SCSB, a list of which is available on the website of SEBI on www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 or such other website as updated from time to time, and in relation to RIIs using the UPI Mechanism, a list of which is available on the website of SEBI at https://sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 or such other website as updated from time to time. In accordance with SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019 and SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019, Retail Individual Investors using the UPI Mechanism may apply through the SCSBs and mobile applications whose names appears on the website of the SEBI (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40) and (https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43) respectively, as updated from time to time |
| Non-Syndicate Registered Brokers | You can submit Application Forms in the Issue to Non-Syndicate Registered Brokers at the Non-Syndicate Broker Centres. The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the website of the BSE at www.bseindia.com , as updated from time to time. |
| Details regarding website address(es)/ link(s) from which the investor can obtain list of RTAs, CDPs and stock brokers who can accept application from investor, as applicable : | https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes |

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PROMOTERS OF THE ISSUER COMPANY

| Sr. No. | Name | Individual/ Corporate | Experience & Educational Qualification/ Corporate Information |
|---------|---------------------------------|-----------------------|--|
| 1 | Mr. Ranjit Kulladhaja Mayengban | Individual | Aged 47 years is the Founder, Promoter and Chairman and Managing Director of our Company. He has been on the Board of Directors of our Company since incorporation. He has more than 16 years of experience in the Industry. He holds a bachelor's degree from University of Pune in Bachelor of Science and a Masters degree from University of Pune in Marketing Management. He is responsible for providing strategic advice and guiding the board members, keeping the board aware of the latest developments within the industry and ensuring that the appropriate policies are implemented to meet our Company's mission and objectives. Under his guidance our Company has witnessed continuous growth and has been instrumental in the growth of our business. |
| 2 | Mrs. Gangarani Devi Mayengban | Individual | Aged 45 years is the Founder, Promoter and Executive Director & CFO of our Company. She has been on the Board of Directors of our Company since incorporation and was later appointed as the Chief Financial Officer of our Company in August 16, 2023. She holds a Master's degree in History from Jamia Millia Islamia, (New Delhi) and a Bachelor's degree in Arts from Manipur University and a diploma in archival studies from school of Archival Studies, New Delhi. She is responsible for planning and taking significant decisions relating to investment, making strategies, managing financial activities including budgeting, forecasting expenses, mitigating financial risks for sustainable growth with overall supervision of financial and accounts team of the employees. |

BUSINESS OVERVIEW AND STRATEGY

Company Overview: We are an established IT systems integration company that, specializes in consolidating all aspects of a company's IT systems into a unified, streamlined solution tailored to their needs. Our services encompass identifying client requirements, designing solutions, and implementing comprehensive IT system integration solutions.

Product/Services offerings:

Our service portfolio includes Infrastructure Solutions (End user and devices, computer accessories, networking solutions, IT security solutions, audio video solutions and power solutions); Digital Business Solutions (Mobile device management, business software, cloud services) and Consultancy Solutions (FMS solutions, IT infrastructure Renting solutions, IT manage services, Remote infrastructure management, Multibrand Hardware Break-Fix service (AMC)).

Geographies Served: Our Company caters to Domestic Markets.

Key Performance Indicators:

(₹ In Lakhs except percentages and ratios)

| Particulars | For the period ended December 31, 2023 | March 31, 2023 | March 31, 2022 | March 31, 2021 |
|----------------------------|--|-----------------|-----------------|-----------------|
| Revenue from operations(1) | 2,318.40 | 6,193.36 | 6,685.46 | 4,063.18 |
| Other Income | 37.27 | 100.12 | 8.65 | 0.34 |
| Total Income | 2,355.66 | 6,293.48 | 6,694.11 | 4,063.52 |
| EBITDA(2) | 253.63 | 419.53 | 289.14 | 202.48 |
| PAT(3) | 50.52 | 113.62 | 110.90 | 85.93 |
| PAT Margin (%) (4) | 2.17%* | 1.83% | 1.66% | 2.11% |

*Not Annualised Notes:

(1) Revenue from operation means revenue from sales and other operating revenues

(2) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses - Other Income

(3) PAT is calculated as Profit before tax – Tax Expenses

(4) 'PAT Margin' is calculated as PAT for the year divided by revenue from operations.

Industries Served: We consolidate all aspects of a company's IT systems and provide solutions.

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Revenue in terms of top 5 & 10 Customers from each segment– Notable portion of our revenues has been dependent upon few customers. The percentage of revenue derived from our top customers in different segments are given below:

| Sr. No. | Particulars | F.Y 2022-23 | | F.Y 2021-22 | | F.Y 2020-21 | |
|--------------------------|------------------------------|-----------------------|--------|-----------------------|--------|-----------------------|--------|
| | | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % |
| Infrastructure Solutions | | | | | | | |
| 1. | Income from top 5 customers | 2133.21 | 37.59% | 1574.36 | 25.31% | 1111.89 | 29.63% |
| 2. | Income from top 10 customers | 3013.04 | 53.10% | 2300.29 | 36.98% | 1801.76 | 48.02% |

| Sr. No. | Particulars | F.Y 2022-23 | | F.Y 2021-22 | | F.Y 2020-21 | |
|----------------------------|-----------------------------|--------------------|--------|--------------------|--------|--------------------|--------|
| | | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % |
| Digital Business Solutions | | | | | | | |
| 1. | Income from top 5 customer | 17.07 | 68.75% | 13.50 | 59.13% | 41.77 | 41.61% |
| 2. | Income from top 10 customer | 22.19 | 89.37% | 18.28 | 80.07% | 55.89 | 55.67% |

| Sr. No. | Particulars | F.Y 2022-23 | | F.Y 2021-22 | | F.Y 2020-21 | |
|----------------------|-----------------------------|-----------------------|--------|-----------------------|------|-----------------------|--------|
| | | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % | Revenue (In Lakhs) | In % |
| Consulting Solutions | | | | | | | |
| 1. | Income from top 5 customer | 316.79 | 64.13% | 349.04 | 79% | 168.29 | 79.87% |
| 2. | Income from top 10 customer | 384.46 | 77.83% | 398.76 | | 184.21 | 87.42% |

Intellectual Property, if any: The trademark & logo which we are using for our business is in the name of our Company and the same is Registered by the Registrar of Trademarks in India, under the Trade Marks Act, 1999.

Market Share: Not ascertainable

Manufacturing plant, if any: Not Applicable.

Employee Strength: As on March 31, 2024, our Company has employed around [25] employees at various levels of the Organization.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation (Independent / Whole time / Executive / Nominee) | Experience & Educational Qualification | Other Directorships |
|---------|-----------------------------|--|--|---|
| 1 | Ranjit Kulladhaja Mayengbam | Chairman & Managing Director | Ranjit Kulladhaja Mayengbam, aged 47 Years is the Founder, Promoter, Chairman and Managing Director of our Company. He has more than 16 years of experience in the industry in which our Company operates. He is a visionary entrepreneur and has played a pivotal role in setting up the business of our Company. He holds a master's degree from University of Pune in Marketing Management and bachelor's degree in Bachelors of Science University of Pune. Additionally, he holds a diploma in Business Management from University of Pune. | Indian Companies: Nil Foreign Companies: Nil LLP: Grism Enterprises LLP. |
| 2 | Gangarani Devi Mayengbam | Executive Director & Chief Financial Officer | Gangarani Devi Mayengbam, aged 46 years, is the Founder, Promoter, Executive Director and Chief Financial Officer of our Company. She has more than 9 years of experience in the industry in which our Company operates. She holds a bachelor's degree from Manipur University in bachelors of Arts, master's degree in History from Jamia Millia Islamia from New Delhi and diploma in archival studies from School of Archival Studies, New Delhi. She has been on the Board of our Company since inception. | Indian Companies: Rankpass Digital Private Limited Foreign Companies: Nil |

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| Sr. No. | Name | Designation (Independent / Whole time / Executive / Nominee) | Experience & Educational Qualification | Other Directorships |
|---------|-----------------------------|---|--|---|
| 3 | Sujeet Dinanath Naik | Non- Executive, Non-Independent Director | Sujeet Dinanath Naik, aged 50 years, is, Non-Executive and Non-independent Director of our Company. He is a goal-oriented professional with over 23 years of experience with Telecom Industry (Tata Tele Services Ltd, Tata Communications Internet Services Ltd, VSNL- Tata Indicom Broad Band Division and Reliance Communications), Consumer Durables (Gillette India Ltd) and Service Industry (Skypak Services Specialists Ltd). He also holds positions of Director in the board of Agribiosys Private Limited. He holds a master's degree in Business Administration and a degree of Bachelors of Science. | Indian Companies: Agribiosys Private Limited Foreign Companies: Nil LLP: Grism Enterprises LLP |
| 4 | Pandurang Avinash Deokar | Non- Executive, Independent Director | Pandurang Avinash Deokar, aged 51 years, is Non-Executive and independent Director of our Company. He has gained 25 years of experience in the Finance Function of the IT / Software Industry and prior to his current role, he served as Finance Controller, HOD Finance, Sr. Manager Finance to the various organizations including Thermax Group Companies, Cognizant Group Companies, Geometric, Onward, Veritas and Symbiosis. He holds a degree in master's degree in Business Administration of (Finance) and Master's in Commerce (Advance Accounting & Auditing) from BMCC | Indian Companies: • Eves Innovations Private Limited • Eligarf Technologies Private Limited Foreign Companies: Nil |
| 5 | Dhirendra Sidh Nath Trivedi | Non- Executive, Independent Director | Dhirendra Sidh Nath Trivedi, aged 46 years, is a Non-Executive and Independent Director of our Company. He started his career with Aar Kay Associates in the year 2003 as Senior Sales Officer and he has experience of 19 plus years of experience in lending and finance sector. He holds a bachelor's degree in Arts from University of Lucknow. | Indian Companies: Nil Foreign Companies: Nil |
| 6 | Shailendra Ramesh Ganeshe | Non- Executive, Independent Director | Shailendra Ramesh Ganeshe, aged 41 years, is Non-Executive and Independent Director of our Company. He is a versatile personality in area of marketing and PR. Having served the corporate world with leading brands as Centurion Bank, ICICI Bank for 5 years. He is the founder member of Poona School of Business Management, Pune having successfully run various programs as MBA PGDM/ PGP. He holds a degree in master's degree in Management (Sales and Admin) from University of Pune and bachelor's degree in Computer Application (BCA) from Rani Durgavati University, Jabalpur. Additionally, he holds degree in doctor of philosophy from California Public University. | Indian Companies: Nil Foreign Companies: Nil LLP: KGIF Educational Services LLP |

For further details in relation to our Board of Directors, see **"Our Management"** beginning on page 146 of the Prospectus.

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OBJECTS OF THE ISSUE

Details of means of finance – The fund requirements for each of the objects of the Issue are stated as follows:

(₹ In lakhs)

| Sr. No. | Objects of the Issue | Total estimate cost | Amount deployed till date | Amount to be financed from Net Proceeds | Estimated Utilization of Net Proceeds (₹ in Lakhs) Upto Financial year (2024-25)* |
|---------|--|---------------------|---------------------------|---|---|
| 1. | Funding the Capital Expenditure requirements of our company | 385.79 | Nil. | 385.79 | 385.79 |
| 2. | Repayment/ Prepayment of Certain Borrowings availed by our Company | 243.52 | Nil. | 243.52 | 243.52 |
| 3 | General Corporate Purpose# | 220.55 | Nil. | 220.56 | 220.55 |
| | Total Net Proceeds | 849.86 | Nil. | 849.86 | 849.86 |

#The amount utilized for general corporate purpose shall not exceed 25% of the gross proceeds of the Fresh Offer.

In the event of the estimated utilization of the Net Proceeds in a scheduled financial year being not undertaken in its entirety, the remaining Net Proceeds shall be utilized in subsequent financial years, as may be decided by our Company, in accordance with applicable laws. Further, if the Net Proceeds are not completely utilized for the Objects during the respective periods stated above due to factors such as (i) economic and business conditions; (ii) increased competition; (iii) timely completion of the Issue; (iv) market conditions outside the control of our Company; and (v) any other commercial considerations, the remaining Net Proceeds shall be utilized (in part or full) in subsequent periods as may be determined by our Company, in accordance with applicable laws.

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: Nil

Name of monitoring agency, if any - Not Applicable

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

Shareholding Pattern:

| Sr. No. | Particulars | Pre-Issue number of shares | % Holding of Pre issue |
|---------|------------------------------|----------------------------|------------------------|
| 1. | Promoters and Promoter Group | 31,10,396 | 72% |
| 2. | Public | 12,09,604 | 28% |
| | Total | 43,20,000 | 100.00% |

Number/amount of equity shares proposed to be sold by selling shareholders, if any. – 5,00,000 Equity Shares to be sold by Selling Shareholder.

RESTATED FINANCIALS STATEMENT

(Amt. in ₹ Lakhs)

| Particulars | As at the Period/ Year ended | | | |
|---|------------------------------|----------------|----------------|----------------|
| | December 31, 2023 | March 31, 2023 | March 31, 2022 | March 31, 2021 |
| Total income from operations (Net) | 2,318.40 | 6,193.36 | 6,685.46 | 4,063.18 |
| Net Profit/(Loss) before tax and extra ordinary items | 74.80 | 158.56 | 153.50 | 113.72 |
| Net Profit / (Loss) after tax and extraordinary items | 50.52 | 113.62 | 110.90 | 85.93 |
| Equity Share Capital | 216.00 | 36.00 | 1.00 | 1.00 |
| Reserves and Surplus | 244.26 | 373.73 | 259.65 | 148.75 |
| Net worth | 460.26 | 409.73 | 260.65 | 149.75 |
| Basic earnings per share (₹) | 1.17 | 8.87 | 92.42 | 71.61 |
| Diluted earnings per share (₹) | 1.17 | 8.87 | 92.42 | 71.61 |
| Return on net worth (%) | 10.98 % | 27.73% | 42.55% | 57.38% |
| NAV per Equity Shares after adjusting bonus & split (₹) | 10.65 | 113.81 | 2606.50 | 1497.50 |

INTERNAL RISK FACTORS

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

- Our Company, Promoters as well as our Directors are party to certain litigation and tax proceedings. Any adverse decision in such proceedings may have a material adverse effect on our business, results of operations and financial condition.
- If we fail to attract and retain highly skilled and qualified personnel, we may not have the necessary resources to properly staff projects, and failure to successfully compete for such personnel could materially adversely affect our business, financial condition and results of operations.

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3. We face competition in our business from organized and unorganized players, which may adversely affect our business operation and financial condition.
4. Our revenue is dependent on domestic market and we do not have any export revenue. Any adverse changes in the conditions affecting domestic market could adversely affect our business, results of operations and financial condition.
5. The COVID-19 pandemic has had, and it expected to have, a material adverse effect on our business, financial condition, results of operations and cash flows.
6. We are substantially reliant on procuring third-party products from a limited number of suppliers in accordance with customer demands and specifications. Failure to expeditiously augment our existing product portfolio in response to evolving industry requisites may have an adverse impact on our operational performance. The incapacity of our suppliers to furnish these products in requisite quantities, within stipulated timeframes, and in conformity with specified quality standards and technical specifications, holds the potential to detrimentally affect our business operations and our capacity to fulfil orders punctually.
7. Our promoters, directors, key managerial personnel and senior management play key role in our functioning and we heavily rely on their knowledge and experience in operating our business and therefore, it is critical for our business that they remain associated with us. The loss of any key team member may adversely affect our business and result of operations.
8. We do not own our Registered Office and have taken the same on leave and license basis. Any revocation or adverse changes in the terms of the leave and license may have an adverse effect on our business, prospects, results of operations and financial condition.
9. If we are not successful in executing our growth strategies, our business and results of operations may suffer.
10. The restated financial statements have been provided by peer reviewed chartered accountants who are not statutory auditor of our Company.

For further details on “Risk Factors” please refer page 23 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 Entity | Criminal Proceedings | Tax Proceedings | Action by Statutory and Regulatory Authorities | Disciplinary actions by the SEBI or Stock Exchanges against our Promoters | Material Civil Litigation | Aggregate amount involved (in ₹ Lakhs) |
|----------------------|----------------------|-----------------|--|---|---------------------------|--|
| Company | | | | | | |
| By Company | Nil | Nil | Nil | Nil | Nil | Nil |
| Against Company | Nil | 8 | Nil | Nil | Nil | 57.13 |
| Directors | | | | | | |
| By Director | Nil | Nil | Nil | Nil | Nil | Nil |
| Against Director | Nil | 2 | Nil | Nil | Nil | 3.11 |
| Promoters | | | | | | |
| By Promoter | Nil | Nil | Nil | Nil | Nil | Nil |
| Against Promoter | Nil | 4 | Nil | Nil | Nil | 11.60 |
| Subsidiary | | | | | | |
| By Subsidiaries | NA | NA | NA | NA | NA | NA |
| Against Subsidiaries | NA | NA | NA | NA | NA | NA |

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

For further details on “Outstanding Litigations and Material Developments” please refer page 229 of the Prospectus.

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, 1956, 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, 1956, the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Prospectus are true and correct.

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

| Sr. No. | Name of the Bank | Controlling Branch & Address | Contact Person | Telephone Number | Fax Number | Email |
|---------|---------------------------------|---|---|--|-----------------------|---|
| 1. | Axis Bank Ltd. | Centralised Collections and Payment Hub (CCPH) 5th Floor, Gigaplex, Building No. 1, Plot No. I.T.5, MIDC, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708 | Mr. Sunil Fadtare Assistant Vice President | 022-71315906, 9819803730 | 022- 71315994 | Sunil.fadtare@axisbank.com |
| 2. | Andhra Bank | 18 Horni Modi Street, P B No 114, Nanavati Mahalaya, Fort Mumbai Maharashtra 400023 | Seshagiri Rao Jonnakuti | 02222026088/22047626 | - | bmmum051@andhrabank.co.in |
| 3. | Allahabad Bank | Allahabad Bank, Fort Branch, 37, Mumbai Samachar Marg Mumbai, Maharashtra 400 023 | Shri R. Pradeep Kumar | (022)-22623224 | - | albasba@allahabadbank.in |
| 4. | Bank of Baroda | Mumbai Main Office, 10/12 Mumbai Samachar Marg, Fort, Mumbai-23 | Mr. Sonu A. Arekar | 022-40468314, 40468307, | 022-22835236 | asba.fortap@bankofbaroda.com |
| 5. | Bank of Maharashtra | Fort Branch, 1st Floor, Janmangal, 45/47, Mumbai Samachar Marg, Mumbai - 400023 | SHRI. V R Kshirsagar (DGM) | 022-22694160 22652595 22663947 | 022-22681296 | brmgr2@mahabank.co.in; bom2@mahabank.co.in |
| 6. | BNP Paribas | BNP Paribas House, 1, North Avenue, Maker Maxity, Bandra Kurla Complex, Bandra (East), Mumbai - 400051 | Mr. Ashish. Chaturvedi, Mr. Dipu SA, Ms Prathima Madiwala | (022) 61964570 / 61964594 / 61964592 | (022) 61964595 | Ashish.chaturvedi@asia.bnpparibas.comdipu.sa@asia.bnpparibas.comprathima.madiwala@asia.bnpparibas.com |
| 7. | Barclays Bank PLC | Barclays Bank PLC 601/603 Ceejay House, Shivsagar Estate, Dr Annie Besant Road, Worli, Mumbai - 400018 | Parul Parmar | +91- 22 6719 6400/ 6575 | +91- 22 6719 6996 | Parul.parmar@barclays.com |
| 8. | Bank of India | Phiroze Jeejeebhoy Tower, (New Stock Exchange Bldg), P. J. Tower, Dalal Street, Fort, Mumbai - 400 025. | Shri Navin Kumar Pathak, Senior Manager | 022-22723631/1677/ 9619810717 | 022-22721782 | Stockexchange.Mumbai.south@bankofindia.co.in |
| 9. | Corporation Bank | Capital Market Branch, 1st Floor, Earnest House, NCPA Marg Nariman Point, Mumbai-400021 | Mr. Amod Kumar | 022-22841406/22842764, 9870340031 | 022-22843823 | capmrktbr@corpbank.co.in |
| 10. | CITI Bank | Citigroup Center, Plot No C-61, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 | S Girish | 022-26535504, 98199 12248 | 022-26535824 | s.girish@citi.com, asba.ops@citi.com |
| 11. | Central Bank of India | Ground floor, Central Bank of India, Central Bank Building, Fort, Mumbai 400001 | Mr. Vineet Bansaj | 022- 22623148, 22623149 | 022-22623150 | asba4082@centralbank.co.in |
| 12. | Canara Bank | Canara Bank, Capital Market Service Branch, 407, 4th floor, Himalaya House 79, Mata Ramabai Ambedkar, Marg, MUMBAI-400 001 | Mr. Arvind Namdev Pawar | 022-22661618/ 22692973/ 9769303555 | 022-22664140 | cb2422@canarabank.com, mbdc.comcity@canarabank.com, hccmbd@canarabank.com |
| 13. | City Union Bank Ltd. | 48, Mahalakshmi St., T. Nagar, Chennai - 600 017. Tamil Nadu. | Sivaraman | 044 - 24340010, 24343517, 24346060, 24348586, 9380286558, 9382642081 | 044 - 24348586 | cub001@cityunionbank.com |
| 14. | DBS Bank Ltd. | DBS Bank Ltd, Fort House, 221, Dr. D.N. Road, Fort, Mumbai, 400 001 | Amol Natekar | +91 22 6613 1213 | +91 22 6752 8470 | amolnatekar@db.com |
| 15. | DCB Bank | 154, S.V.Patel Road, Dongri (E), Pin - 400009. | Meenaz Hasanali Thanawala | 022-67474170 | - | meenaz@dcbbank.com |
| 16. | Dena Bank | Capital Market Branch, 17 B-Horniman Circle., D. Nanji Bldgs., Mumbai-400023 | Branch Manager | 022-22661206/22702881 | 022-22694426/22702880 | cmb@denabank.co.in |
| 17. | Deutsche Bank | Sidrah, 110, Swami Vivekananda Road, Khar (West), Mumbai 400052 | Ms. Hetal Dholakia | (91) (022) 6600 9428 (91) (022) 6600 9419 | - | hetal.dholakia@db.com manoj-s.naik@db.com; nanette.daryanani@db.com |
| 18. | HSBC Ltd. | 3rd Floor, PCM Dept. Umang, Plot CTS No. 1406-A/28, Mindspace, Malad (West) Mumbai 400 064 (address of IPO Operations office) | Mr Jagrut Joshi | (022) 67115485/ 9870403732 | (022) 66536005 | jagrutjoshi@hsbc.co.in |
| 19. | HDFC Bank Ltd. | FIG - OPS Department HDFC Bank Ltd Lodha - I Think Techno Campus O-3 Level Next to Kanjurmarg Railway Station Kanjurmarg (East) Mumbai - 400042 | Vincent Dsouza / Siddharth Jadhav / Prasanna Uchil | 022-30752929 / 2927 / 2928 | - | vincent.dsouza@hdfcbank.com, siddharth.jadhav@hdfcbank.com, prasanna.uchil@hdfcbank.com |
| 20. | ICICI Bank Ltd. | ICICI BANK LIMITED, Capital Market Division, 1st Floor, 122, Mistry Bhavan, Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai | Roshan Tellis | 022-22859874/803 | 022-22611138 | roshan.tellis@icicibank.com |
| 21. | IDBI Bank Ltd. | IDBI Bank Limited Central Processing Unit, Sarju House, 3rd Floor, Plot No 7, Street No. 15, Andheri MIDC, Andheri (E), Mumbai Pin : 400093 | Shri. Naveen Nischal HP / Shri Viral Barodia | 022- 66700525 / 685 | - | hp.naveennischal@idbi.co.in / barodia.viral@idbi.co.in |
| 22. | Indian Bank | Nandanam Branch- 480 Anna Salai, Nandanam 600035 | Mr. V Muthukumar, Mr. M Veerabahu | 044 24330233 | 044 24347755 | nandanam@indianbank.co.in |
| 23. | IndusInd Bank | IndusInd Bank Ltd. Fort Branch Sonawalla Bldg, Mumbai Samachar Marg, Fort, Mumbai 400001 | Yogesh Adke Dy. Vice President | 022-66366589 / 91 / 929833670809 | 022-22644834 | yogesh.adke@indusind.com |
| 24. | Indian Overseas Bank | Mexxanine Floor, Cathedral Branch, 762 Anna Salai, Chennai 600 002 | Mr. V. Srinivasan | 044 - 28513616 | - | deposit@ioibnet.co.in |
| 25. | J P Morgan Chase Bank | J.P. Morgan Tower, Off C.S.T. Road, Kalina Santacruz - East, Mumbai - 400 098 | Mahesh Aras | 022-61573811 | 022-61573949 | Mahesh.aras@jpmorgan.com India.operations@jpmorgan.com |
| 26. | Janata Sahakari Bank Ltd. | N S D L Department Bharat Bhavan, 1360, Shukrawar Peth, Pune -411002 | Shri. Ajit Manohar Sane+91 9960239391 | +91 (20) 24431011 +91 (20) 24431016 +91 9503058993 | +91 (20) 24431014 | jsbnsdl@dataone.in |
| 27. | Karur Vysya Bank Ltd. | Demat Cell, Second Floor No 29, Rangan Street, T Nagar, Chennai - 600 017 | Maruthi Kumar Yenamandra | 044- 24340374 | 044-24340374 | maruthikumar@kvbmail.com, kvbdp@kvbmail.com |
| 28. | Karnataka Bank Ltd | The Karnataka Bank Ltd Mangalore-H O Complex Branch Mahaveera Circle Kankanady Mangalore - 575002 | Ravindranath Baglodi [Sr. Manager] | Ph: 0824-2228139 /140 /141 | Fax: 0824-2228138 | Email: mlr.hocomplex@ktkbank.com |
| 29. | Kotak Mahindra Bank Ltd. | Kotak Infinity, 6th Floor, Building No. 21, Infinity Park, Off Western Express Highway, General AK Vaidya Marg, Malad(E) | Prashant Sawant | D-+91 22 6605 6959M-+91 9967636316 | +91 66056642 | prashant.sawant@kotak.com |
| 30. | Mehsana Urban Co- Op. Bank Ltd. | Head Office, Urban Bank Road, Highway, Mehsana - 384002 | Branch Manager | +91-2762-251908 | +91-2762-240762 | asba@mucbank.com |
| 31. | Nutan Nagrik Sahakari Bank Ltd. | Opp Samratheshwar Mahadev, Nr, Law Garden, Ellisbridge, Ahmedabad-380006 | Miti Shah | 9879506795 | 7926564715 | smiti@1977@yahoo.com |
| 32. | Oriental Bank of Commerce | 67, Bombay Samachar Marg, Sonawala Building, Fort, Mumbai -400001 | Shri Navneet Sharma, Branch Manager, Ms. Neha, Officer | 022-22654791/95 022-22654797/022-43430710 / 022-43430701 | 022-22654779 | bm1050@obc.co.in |

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

| Sr. No. | Name of the Bank | Controlling Branch & Address | Contact Person | Telephone Number | Fax Number | Email |
|---------|---|---|---|--|----------------------|---|
| 33. | Punjab National Bank | Capital Market Services Branch, PNB House, Fort, Sir P.M.Road Mumbai | Sh. K Kumar Raja | Tel - 022- 22621122, 22621123, | 022 - 22621124 | pnbpcapsumbai@pnb.co.in |
| 34. | Punjab & Sind Bank | Rajinder Place- 21 Rajindra Place Bank House New Delhi-110008 | RPS Sandhu | 011- 25825784/25711836 9911129088 | - | d0606@psb.co.in |
| 35. | RBL Bank Limited | Techniplex - I, 9 th Floor, Off Veer Savarkar Flyover, Goregaon (West), Mumbai - 400062. | Shashikant Sanil | 022-40288193, 022-40288196, 022-0288197 | 022-40288195 | asba_ops@rblbank.com |
| 36. | Rajkot Nagarik Sahakari Bank Ltd. | Nagrik Bhavan No 1 Parabazar Dhebarbhai Road Rajkot | Shri Yogesh Raveshiya | 9427495222 | (0281) 2233916/17/18 | khmesh@rmbindia.com; asba@rmbindia.com |
| 37. | State Bank of Hyderabad | Gunfoundry, Hyderabad | Sri Ashok Kulkarni | 040-23387325 | 040-23387743 | gunfoundry@sbhyd.co.in |
| 38. | State Bank of Travencore | Anakchery Buildings, Y M C A Road, Statue, Thiruvananthapuram-695001 | P. P. Muraliedharan | 0471-2333676 | 0471-2338134 | dptvm@sbt.co.in |
| 39. | SVC Co-Operative Bank Ltd. | Unit No.601-602-603 Dosti Pinnacle Plot No. E-7, Road No 22, Wagle Estate, Thane 400604 | Mr. Omkar Anil Sukhathankar | (O) 71991460 71991461 71991462, 71991463 71991465 | - | sukhathankar@svcbank.com |
| 40. | State Bank of Bikaner & Jaipur | Financial Super Market Branch, Apex Mall, Tonk Road, Jaipur | Shri N K Chandak | 0141-27444159413398505 | 0141-2744457 | sbbj11060@sbbj.co.innkchandak@sbbj.co.in |
| 41. | State Bank of India | State Bank of India, Capital Market Branch(11777),Videocon Heritage Building(Killick House),Charanjit Rai Marg, Fort, Mumbai - 400 001. | Ms. Raviti | Telephone:022-22094932 Mobile: 9870498689 | 022-22094921 | nib.11777@sbi.co.in |
| 42. | Standard Chartered Bank | Crescenzo, 3rd Floor, C/38-39, G-Block, Opposite MCA Club, Bandra-Kurla Complex, Bandra [East], Mumbai 400-051 | Rohan Ganpule | 022 - 61157250 / 022 - 61157234 | 022 -26757358 | Ipo.scb@sc.com |
| 43. | Syndicate Bank | Capital Market Service Branch, 26A, First Floor, Syndicate Building, P.M. Road, Fort, Mumbai. | P Padmavathy Sundaram, Chief Manager | 022-22621844 | 022-22700997 | padmas@syndicatebank.co.in/ cmsc@syndicatebank.co.in |
| 44. | South Indian Bank | ASBA Cell (NODAL OFFICE) 2nd Floor, Shamu Towers, North Kalamassery, Ernakulam, Kerala - 683 104 | John K Mechery | 9645817905 | 0484-2351923 | asba@sib.co.in |
| 45. | State Bank of Patiala | CO 99-102, Sector - 8C, Chandigarh | Shri. Amarjit Singh Girm | 0172-2779116, 2546124, 254386809779586096 | 0172-2546080 | b5597@sbp.co.in |
| 46. | State Bank of Mysore | P. B. No. 1066. # 24/28, Cama Building, Dalal Street, Fort, Mumbai -400 001 | Shailendra kumar | 7208048007022- 22678041 | 022-22656346 | s.kumar@sbm.co.indalalst@sbm.co.in |
| 47. | The Federal Bank Limited | ASBA CELL, Retail Business Dept., Federal Bank, Marine Drive, Ernakulam 682031 | Dhanya Dominic | 0484-2201847 | 4842385605 | rbd@federalbank.co.indhanyad@federalbank.co.inriyajacob@federalbank.co.in |
| 48. | Tamilnad Mercantile Bank Ltd. | Tamilnad Mercantile Bank Ltd., Depository Participant Services Cellthird Floor, Plot No.4923, Ac/16,2nd Avenue, Anna Nagar (West),Chennai - 600 040, Tamilnadu, India | Mr. N. Rajasegaran | 044-26192552 | 044-26204174 | dps@tmbonline.com |
| 49. | The Jammu & Kashmir Bank Ltd. | 79 A, Mehta House, Bombay Samachar Marg, Fort, Mumbai - 400 023. | Ashfaq Ahmad | 9987984105, 022-66595971 | 022-6634183 | bombay@jkbmail.com |
| 50. | The Kalupur Commercial Co-Operative Bank Ltd. | Kalupur Bank Bhavan, Nr. Income Tax Circle, Ashram Road, Ahmedabad-380 014 | Jay V. Pathak Manager | 079-27582028 | 079-27544666 | jay@kalupurbank.com |
| 51. | The Lakshmi Vilas Bank Ltd. | Bharat House, Ground Floor, 104, Bombay Samachar Marg, Fort Mumbai - 400 001. | S Ramanan | 022-22672255- 22672247(M)- 22673435(CM) | 022-22670267 | Mumbaiifort_bm@lvbank.in |
| 52. | The Surat Peoples Co-op Bank Ltd | Central Office. Vasudhara Bhavan, Timaliyawad, Nanpura, Surat - 395001 | Mr. Iqbal Shaikh | 0261-2464577 | 0261-2464577,592 | Iqbal.shaikh@spcbl.in |
| 53. | The Saraswat Co-operative Bank Ltd. | Madhusree, Plot No. 85, District Business Centre, Sector - 17, Vashi, Navi Mumbai - 400703 | Mr. Ajit Babaji Satam | 022-27884161 27884162 27884163, 27884164 | 022-27884153 | ab_satam@saraswatbank.com |
| 54. | TJSB Sahakari Bank Ltd | 2nd Floor, Madhukar Bhavan, Road No.16, Wagle Estate | Department Head | 022-25838525/530/520 | | tjsbasba@tjsb.co.in |
| 55. | Union Bank of India | MUMBAI SAMACHAR MARG,66/80, Mumbai Samachar Marg, Post Bag No.253 & 518, Fort, Mumbai - 400023. | Mr. D B JAISWAR | 022-22629408 | 022- 22676685 | jaiswar@unionbankofindia.com |
| 56. | UCO Bank | Mumbai Main (Retail) Br., UCO Bank Bldg., D. N. Road, Mumbai- 400 023 | Manager | 022 40180117 9022457840 | 022-2222870754 | bo.dnroad@mtnl.net.in |
| 57. | United Bank of India | Centralized Payment Hub, 4th Floor, United Bank of India, United Tower, Head Office,11, Hemanta Basu Sarani, Kolkata - 700 001. | CM (Operation and Services) | 033 22624174 | - | amitabhr@unitedbank.co.incmshub@unitedbank.co.inprakashr@unitedbank.co.in samikm@unitedbank.co.in sibasisb@unitedbank.co.in brjeshr@unitedbank.co.in mousumid@unitedbank.co.in kumarg1@unitedbank.co.in |
| 58. | Vijaya Bank | Head Office Bldg41/2,M G Road Bangalore | Branch Manager | 080-25584385 | 080-25584281 | ban.trinitycircle1331@VIJAYABANK.co.in |
| 59. | Yes Bank Ltd. | YES Bank Limited, Indiabulls Finance Centre, Tower -II , 8th Floor, Senapati Bapat Marg, Elphinstone Road, Mumbai - 400 013. | Alok Srivastava / Shankar Vichare / Avinash Pawar | 022 3347 7374/ 7259/ 7251 | 022 24214504 | dltbtservices@yesbank.in |
| 60. | The Ahmedabad Mercantile Co-Op. Bank Ltd. | Head office :- "Amco House", Nr. Stadium Circle, Navrangpura, Ahmedabad-09 | Bimal P Chokshi | 079-26426582-84-88 | 079-26564863 | amcoasba@rediffmail.com |
| 61. | Catholic Syrian Bank Ltd. | P B No. 1900, Ground Floor, Marshall Annex Building, Soorji Vallabhdas Marg, Ballard Estate, Mumbai, Maharashtra, Pin- 400001 | Ram Mohan G S | 022-64502165, 022-22664269, 022-22665865, 022-22650850 | - | mumbaiifort@csb.co.in |

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