Date: September 21, 2026

To,
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai– 400051

Dear Sir/Ma'am,

Sub.: Due Diligence Certificate to be given as per Form-A of Schedule V of SEBI (ICDR) Regulations, 2018

Ref: Proposed Initial Public Issue by Sssmehta Industries Limited ("The Company") on Emerge Platform of NSE.

We, the under noted Book Running Lead Manager to the above-mentioned forthcoming issue confirm as follows:

1. We have examined various documents including those relating to litigation, including commercial disputes, patent disputes, disputes with collaborators, etc. and other material while finalizing the Draft Red Herring Prospectus of the subject issue;
2. On the basis of such examination and the discussions with the Company, its directors and other officers, other agencies, and independent verification of the statements concerning the objects of the offer, price justification and the contents of the documents and other papers furnished by the Company, we confirm that:
   a) The Draft Red Herring Prospectus filed with the stock exchange is in conformity with the documents, materials and papers which are material to the Issue,
   b) all material legal requirements relating to the issue as specified by the Board, the Central Government and any other competent authority in this behalf have been duly complied with, and
   c) the material disclosures made in the Draft Red Herring Prospectus are true and adequate to enable the investors to make a well informed decision as to the investment in the proposed Issue and such disclosures are in accordance with the requirements of the Companies Act, 2013, The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable legal requirements;
3. Besides ourselves, all intermediaries named in the Draft Red Herring Prospectus are registered with the Board and that till date, such registration is valid.
4. We have satisfied ourselves about the capability of the underwriter to fulfil underwriting commitments. - ***Noted For Compliance***
5. We confirm that written consent from promoters have been obtained for inclusion of their specified securities as part of promoters' contribution subject to lock-in and the specified securities proposed to form part of promoters' contribution subject to lock-in shall not be disposed/ sold/ transferred by the promoter during the period starting from the date of filing the Draft Red Herring Prospectus with the stock exchange till the date of commencement of lock-in period as stated in the Draft Red Herring Prospectus.
6. All applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, which relates to specified securities ineligible for computation of promoter's contribution, has been and shall be duly complied with and appropriate disclosures as to compliance with the said regulation have been made in the Draft Red Herring Prospectus.

7. All applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, which relate to receipt of promoters' contribution prior to opening of the issue, shall be complied with. Arrangements have been made to ensure that the promoters' contribution shall be received at least one day before the opening of the issue and that the auditors' certificate to this effect shall be duly submitted to the

   stock exchange. We further confirm that arrangements have been made to ensure that the promoters' contribution shall be kept in an escrow account with a scheduled commercial bank and shall be released to the Company along with the proceeds of the Issue. – ***Noted for Compliance***

8. Necessary arrangements shall be made to ensure that the monies received pursuant to the issue are credited or transferred to in a separate bank account as per the provisions of sub-section (3) of Section 40 of the Companies Act, 2013 and that such monies shall be released by the said bank only after permission is obtained from the stock exchange, and that the agreement entered into between the bankers to the issue and the Company specifically contains this condition. - ***Noted For Compliance***

9. The existing business as well as any new business of the Company for which the funds are being raised fall within the '*main objects*' in the object clause of the Memorandum of Association or other charter of the Company and that the activities which have been carried in the last ten years are valid in terms of the object clause of the Memorandum of Association.

10. Following disclosures have been made in the Draft Red Herring Prospectus

    a) An undertaking from the Company that at any given time, there shall be only one denomination for the equity shares of the Company; and

    b) An undertaking from the Company that it shall comply with such disclosure and accounting norms specified by the Board.

11. We undertake to comply with the regulations pertaining to advertisement in terms of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – ***Noted for Compliance***

We enclose a note explaining the process of due diligence that has been exercised by us including in relation to the business of the Company, the risks in relation to the business, experience of the promoters and that the related party transactions entered into for the period disclosed in the offer document have been entered into by the Company in accordance with applicable laws.

We enclose a checklist confirming regulation-wise compliance with the applicable provisions of these regulations, containing details such as the regulation number, its text, the status of compliance, page number of the Draft Red Herring Prospectus where the regulation has been complied with and our comments, if any.

Thanking you,
For **GYR Capital Advisors Private Limited**

BAID MOHIT Digitally signed by BAID MOHIT
Date: 2026.09.21 21:24:07 +05'30'

Mr. Mohit Baid
Director
DIN: 08594571
SEBI Reg. No.: INM000012810

Date: September 21, 2026

To,
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai– 400051

Dear Sir/Ma'am,

Sub.: Additional Confirmation / Certifications to be given as per Form G of Schedule V of SEBI (ICDR)Regulations, 2018

Ref: Proposed Initial Public Issue of Sssmehta Industries Limited ("The Company") on Emerge Platform of NSE.

We confirm that:

(1) None of the intermediaries named in the Draft Red Herring Prospectus are debarred from functioning by any regulatory authority.

(2) The abridged Draft Red Herring Prospectus contains all the disclosures as specified in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. - ***Noted for Compliance***

(3) All material disclosures in respect of the Company have been made in Draft Red Herring Prospectus and that any material development in the Company or relating to the issue up to the commencement of listing and trading of the specified securities offered through this issue shall be informed through public notices/ advertisements in all those newspapers in which pre-issue advertisement and advertisement for opening or closure of the issue have been given. - ***Noted for Compliance***

(4) Agreements have been entered into with the depositories for dematerialization of the Equity Shares of the Company.

(5) We confirm that the underwriting and market making arrangements as per requirements of Regulation 261 and 262 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 have been made.

(6) We confirm that the Company has redressed at least ninety-five percent of the complaints received from the investors till the end of the quarter immediately preceding the month of the filing of the Draft Red Herring Prospectus with the Registrar of Companies.

Thanking you,
For **GYR Capital Advisors Private Limited**

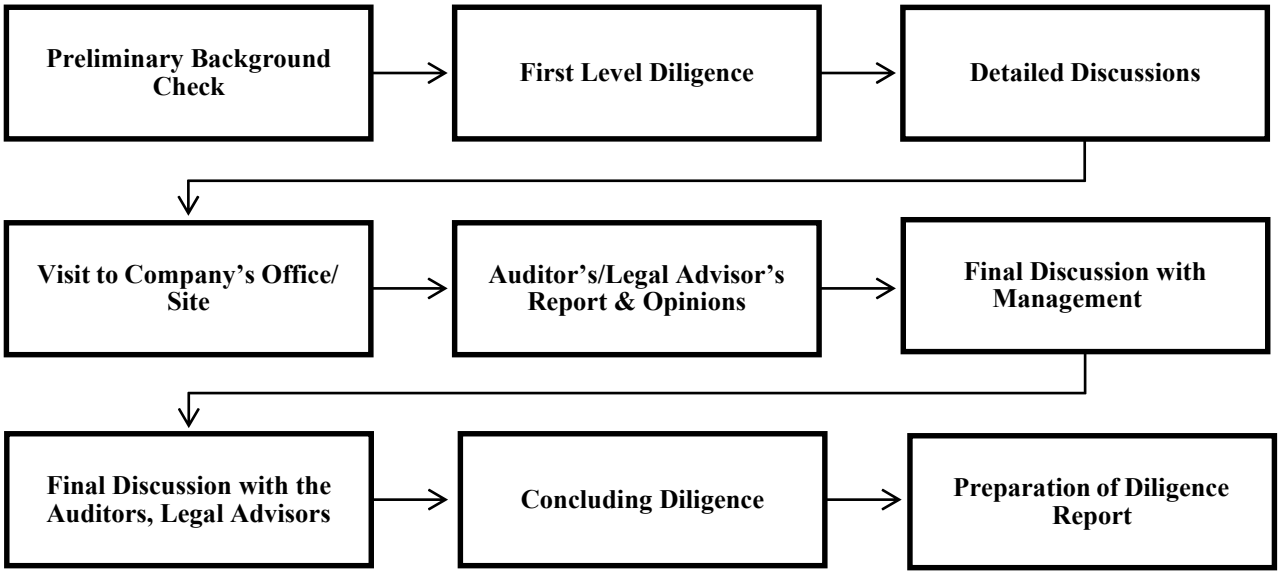
BAID MOHIT
Digitally signed by BAID MOHIT
Date: 2026.09.21 21:24:21 +05'30'

Mr. Mohit Baid
Director
DIN: 08594571
SEBI Reg. No.: INM000012810

NOTE REGARDING OUR DUE DILIGENCE PROCESS

We, the Book Running Lead Manager to the proposed SME IPO of **Sssmehta Industries Limited** (the "Company"), have conducted the Due Diligence of the Company, a summary of which is explained herein below:

A step plan of our entire Due Diligence exercise is depicted below for easy understanding:



However, the Due Diligence procedure set forth below is only a summary and is not exhaustive.

Some of the key highlights of the above process are captured below as a summary:

Preliminary Background Check: We conducted a preliminary background check of the Company, its existing Directors and Promoters through websites in public domain like watchoutinvestors.com, RBI list of willful defaulters and the like.

First-level Diligence: We submitted a check list of documents containing salient features of the Draft Red herring Prospectus covering like General Corporate Information, Capital Structure, Business Overview, Management, History and Corporate Structure, Group Companies, Legal Information, Governments as well as general approvals amongst others.

On receipt of documents from the Company as per the Due Diligence Checklist, we have examined all the documents with their supporting back up source documents and have evaluated the product/services issued by the Company, the management team and their background, technology (if any), market, competition, differentiators, financial plan amongst other areas.

Detailed Discussions & Visit:

We further had follow-up meetings with the management team of the Company including visits to their Registered office and Corporate Office at Jamshedpur, which enabled us to assess management and operational capabilities, business nature of the company, Corporate Governance compliances etc. During the course of visit, we interacted with the various personnel of Company and after a detailed discussion we developed an understanding on the model of the Company.

Post visit, we made broad comparison of the Company's process with the help of Company write ups, published documents, annual report etc. which enabled us to carry out SWOT Analysis, and areas of risk relating to the industry as well as specific to the company.

Concluding Due Diligence:

In this phase of Due Diligence, we consolidated the inputs received through the earlier phases and concluded our Due Diligence with carrying out inter alia the following activities:

a) We have verified whether the Company is regular with their RoC compliances, Income Tax and compliances of other statutory authorities by reviewing RoC Challans (to the extent available), Forms, Income Tax Acknowledgements, and Company's Resolutions etc.

b) We have reviewed the minutes books of AGM, EGM and Board Meetings, which helped us to know the important decisions taken by the company & inherent risk with decisions and also checked the Company's compliances with RoC.

c) We checked the registration of intermediaries proposed to be involved in the issue in various capacities.

d) We prepared a checklist of all the disclosures required to be made in the Draft Red herring Prospectus as per the SEBI (ICDR) Regulations and mapped all those against the actual disclosures made in the Draft Red herring Prospectus of this Issue.

e) We discussed the basis for Issue Price with the Company's management and its auditors.

We have examined originals or where that was not possible copies, certified or otherwise, of such documents, corporate records, certificates from public officials and other instruments as we have deemed relevant to the Issue. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents and records submitted to us as originals and the conformity with the originals of all documents and records submitted to us as copies thereof.

We have relied on the Certifications or Undertakings provided by the Management of the Company, Statutory Auditors, Legal Advisor to the Issue and other Advisors/Consultants if any for various disclosures in the Offer Documents.

Thanking you,
For **GYR Capital Advisors Private Limited**

BAID MOHIT
Digitally signed by BAID MOHIT
Date: 2026.09.21 21:24:37 +05'30'

Mr. Mohit Baid
Director
DIN: 08594571
SEBI Reg. No.: INM000012810

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
PART I: ELIGIBILITY REQUIREMENTS						
228		**Entities not eligible to make an initial public issue**				
		An issuer shall not be eligible to make an initial public issue:				
	(a)	if the issuer, any of its promoters, promoter group or directors or selling shareholders are debarred from accessing the capital market by the Board	Yes	-	**218**	
	(b)	if any of the promoters or directors of the issuer is a promoter or director of any other company which is debarred from accessing the capital market by the Board	Yes	-	**218**	
	(c)	if the issuer or any of its promoters or directors is a wilful defaulter or a fraudulent borrower	Yes	-	**218**	
	(d)	if any of its promoters or directors is a fugitive economic offender,	Yes	-	**218**	
	(e)	if there are any outstanding convertible securities or any other right which would entitle any person with any option to receive equity shares of the issuer: Provided that the provisions of this clause shall not apply to: i. outstanding options granted to employees, whether currently an employee or not pursuant to an employee stock option scheme in compliance with the Companies Act,2013, the relevant Guidance Note or accounting standards, if any, issued by the Institute of Chartered Accountants of India or pursuant to the Companies Act, 2013, in this regard; ii. fully paid-up outstanding convertible securities which are required to be converted on or before the date of filing of the red herring prospectus (in case of book-built issues) or the prospectus (in case of fixed price issues), as the case may be	-	NA	**-**	
229		**Eligibility requirements for an initial public offer**				
	(1)	An issuer shall be eligible to make an initial public offer only if its post-issue paid-up capital is less than or equal to ten crore rupees.	-	NA		-
	(2)	An issuer, whose post issue Paid up capital is more than ten crore rupees and upto twenty-five crore rupees, may also issue specified securities in accordance with provisions of this Chapter.	Yes	-	**218**	

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
	3	An issuer may make an initial public offer, if it satisfies track record and/or other eligibility conditions of the SME Exchange(s) on which the specified securities are proposed to be listed. Provided that In case of an issuer which had been a partnership firm or a limited liability partnership, the track record of operating profit of the partnership firm or the limited liability partnership shall be considered only if the financial statements of the partnership business for the period during which the issuer was a partnership firm or a limited liability partnership, conform to and are revised in the format prescribed for companies under the Companies Act, 2013 and also comply with the following: a) adequate disclosures are made in the financial statements as required to be made by the issuer as per Schedule III of the Companies Act, 2013; b) the financial statements are duly certified by auditors, who havesubjected themselves to the peer review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid certificate issued by the Peer Review Board' of the ICAI, stating that: (i) the accounts and the disclosures made are in accordance with the provisions of Schedule III of the Companies Act, 2013; (ii) the accounting standards prescribed under the Companies Act, 2013 have been followed; (iii) the financial statementspresent a true and fair view of the firm's accounts : Provided further that in case of an issuer formed out of merger or a division of an existing company, the track record of the resulting issuer shall be considered only if the requirements regarding financial statements as specified above in the first proviso are complied with.	Yes	-	**218**	
	4	In case of an issuer, which had been a proprietorship or a partnership firm or a limited liability partnership before conversion to a company or body corporate, such issuer may make an initial public offer only if the issuer company has been in existence for at least one full financial year before filing of draft offer document Provided that the restated financial statements of the issuer company prepared post conversion shall be in accordance with Schedule III of the Companies Act, 2013		N.A		

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
	5	In cases where there is a complete change of promoter of the issuer or there are new promoter(s) of the issuer who have acquired more than fifty per cent of the shareholding of the issuer, the issuer shall file draft offer document only after a period of one year from the date of such final change(s).		NA		
	6	An issuer may make an initial public offer, only if the issuer had minimum operating profits (earnings before interest, depreciation and tax) of ₹1 crore from operations for at least two out of the three previous financial years."	Yes	-	**218**	
230		**General conditions**				
	(1)	An issuer making an initial public issue shall ensure that: a) it has made an application to one or more SME exchanges for listing of its specified securities on such SME exchange(s) and has chosen one of them as the designated stock exchange, in terms of Schedule XIX: b) it has entered into an agreement with a depository for dematerialization of its specified securities already issued and proposed to be issued; c) all its existing partly paid-up equity shares have either been fully paid-up or forfeited; d) all its specified securities held by – (i) the promoters, (ii) the promoter group, (iii) the selling shareholder(s), (iv) the directors, (v) the key managerial personnel, (vi) the senior management, (vii) qualified institutional buyer(s), (viii) employees, (ix) shareholders holding SR equity Shares, (x) entities regulated by Financial Sector Regulators, (xi) any other categories of shareholders as maybe specified by the Board from time to time, are in the dematerialized form prior to the filing of the draft offer document;	Yes Yes Yes Yes NA		Cover page **222** **222**	- Noted for Compliance

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		it has made firm arrangements of finance through verifiable means towards seventy five per cent. of the stated means of finance for the project proposed to be funded from the issue proceeds, excluding the amount to be raised through the proposed public issue or through existing identifiable internal accruals: Provided that if there is a requirement of firm arrangement and the project is partially funded by the bank(s) / financial institution(s), the details regarding sanction letter(s) from the bank(s)/ financial institution(s) shall be disclosed in the draft offer document and offer document."; f) the size of offer for sale by selling shareholders shall not exceed twenty per cent of the total issue size g) the shares being offered for sale by selling shareholders shall not exceed fifty per cent of such selling shareholders' pre-issue shareholding on a fully diluted basis; h) its objects of the issue should not consist of repayment of loan taken from promoter, promoter group or any related party, from the issue proceeds, directly or indirectly.				
	(2)	The amount for general corporate purposes, as mentioned in objects of the issue in the draft offer document and the offer document shall not exceed Fifteen per cent. of the amount being raised by the issuer.	Yes	-	**84**	Noted for Compliance
	(3)	The amount for: (i) general corporate purposes, and (ii) such objects where the issuer company has not identified acquisition or investment target, as mentioned in objects of the issue in the draft offer document and the offer document shall not exceed twenty-five percent of the amount being raised by the issuer. Provided that the amount raised for such objects where the issuer company has not identified acquisition or investment target, as mentioned in objects of the issue in the draft offer document and the offer document, shall not exceed twenty-five per cent. of the amount being raised by the issuer or ₹10 crores whichever is less Provided		N.A		Noted for Compliance

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		further that such limits shall not apply if the proposed acquisition or strategic investment object has been identified and suitable specific disclosures about such acquisitions or investments are made in the draft offer document and the offer document at the time of filing of offer documents.				
PART II: ISSUE OF CONVERTIBLE DEBT INSTRUMENTS AND WARRANTS						
227		An issuer shall be eligible to make an initial public offer of convertible debt instruments even without making a prior public issue of its equity shares and listing thereof; Provided that an issuer shall not be eligible if it is in default of payment of interest or repayment of principal amount in respect of debt instruments issued by it to the public, if any, for a period of more than six months.		NA		
228		**Additional requirements for issue of convertible debt instruments**				
	(1)	In addition to other requirements laid down in these regulations, an issuermaking an initial public offer of convertible debt instruments shall also comply with the following conditions: (a) it has obtained credit rating from at least one credit rating agency; (b) it has appointed at least one debenture trustees in accordance with the provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993; (c) it shall create a debenture redemption reserve in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder; (d) if the issuer proposes to create a charge or security on its assets in respect of secured convertible debt instruments, it shall ensure that: i) such assets are sufficient to discharge the principal amount at all times; ii) such assets are free from any encumbrance; iii) where security is already created on such assets in favour of any existinglender or security trustee or the issue of convertible debt instruments is proposed to be secured by creation of security on a leasehold land, the consent of such lender or security trustee or lessor for a second or paripassu charge has been obtained and		NA		

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		submitted to the debenture trustee before theopening of the issue; iv)the security or asset cover shall be arrived at after reduction of the liabilities having a first or prior charge, in case the convertible debt instruments are secured by a second or subsequent charge				
	(2)	The issuer shall redeem the convertible debt instruments as stipulated in the offer document.		NA		
233		**Conversion of optionally convertible debt instruments into equity share capital**				
	(1)	The issuer shall not convert its optionally convertible debt instruments into equity shares unless the holders of such convertible debt instruments have sent their positive consent to the issuer and non-receipt of reply to any notice sent by the issuer for this purpose shall not be construed as consent for conversion of any convertible debt instruments.		NA		
	(2)	Where the value of the convertible portion of any listed convertible debt instruments issued by a issuer exceeds fifty lakh rupees and the issuer has not determined the conversion price of such convertible debt instruments at the time of making the issue, the holders of such convertible debt instruments shall be given the option of not converting the convertible portion into equity shares: Provided that where the upper limit on the price of such convertible debt instruments and justification thereon is determined and disclosed to the investors at the time of making the issue, it shall not be necessary to give such option to the holders of the convertible debt instruments for converting the convertible portion into equity share capital within the said upper limit.		NA		
	(3)	Where an option is to be given to the holders of the convertible debt instruments in terms of sub-regulation (2) and if one or more of such holders do not exercise the option to convert the instruments into equity share capital at a price determined in the general meeting of the shareholders, the issuer shall redeem that part of the instruments within one month from the last date by which option is to be exercised, at a price which shall not be less than its face value.		NA		
	(4)	The provision of sub-regulation (3) shall not apply if such redemption is in terms of the disclosures made in the offer document.		NA		
234		**Issue of convertible debt instruments for financing**				
		An issuer shall not issue convertible debt instruments for financing or for		NA		

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		providing loans to or for acquiring shares of any person who is part of the promoter group or group companies; Provided that an issuer shall be eligible to issue fully convertible debt instruments for these purposes if the period of conversion of such debt instruments is less than eighteen months from the date of issue of such debt instruments.				
235		**Issue of warrants**				
		An issuer shall be eligible to issue warrants in an initial public offer subject to the following: a) the tenure of such warrants shall not exceed eighteen months from theirdate of allotment in the initial public offer; b) A specified security may have one or more warrants attached to it; c) the price or formula for determination of exercise price of the warrants shall be determined upfront and disclosed in the offer document and at leasttwenty-five per cent. of the consideration amount based on the exercise price shall also be received upfront; Provided that in case the exercise price of warrants is based on a formula, twenty-five per cent. consideration amount based on the cap priceof the price band determined for the linked equity shares or convertible securities shall be received upfront.; d) in case the warrant holder does not exercise the option to take equity shares against any of the warrants held by the warrant holder, within three months from the date of payment of consideration, such consideration made in respect of such warrants shall be forfeited by the issuer.		NA		
PART III: PROMOTERS' CONTRIBUTION						
236		**Minimum Promoters' Contribution**				
	(1)	The promoters of the issuer shall hold at least twenty per cent. of the post-issue capital: Provided that in case the post-issue shareholding of the promoters is less than twenty per cent., alternative investment funds or foreign venture capital investors or scheduled commercial banks or public financial institutions or insurance companies registered with Insurance Regulatory and Development Authority of India may contribute to meet the shortfall in minimum contribution as	Yes		**68**	Noted for Compliance

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		specified for the promoters, subject to a maximum of ten per cent. of the post-issue capital without being identified as promoter(s); Provided further that the requirement of minimum promoters' contribution shall not apply in case an issuer does not have any identifiable promoter.				
		The minimum promoters' contribution shall be as follows: a) The promoters shall contribute twenty per cent. as stipulated sub- regulation (1), as the case may be, either by way of equity shares or by way of subscription to the convertible securities: Provided that if the price of the equity shares allotted pursuant to conversion is not pre-determined and not disclosed in the offer document, the promoters shall contribute only by way of subscription to the convertible securities being issued in the public offer and shall undertake in writing to subscribe to the equity shares pursuant to conversion of such securities. b) in case of any issue of convertible securities which are convertible or exchangeable on different dates and if the promoters' contribution is by way of equity shares (conversion price being pre-determined), such contribution shall not be at a price lower than the weighted average price of the equity share capital arising out of conversion of such securities. c) subject to the provisions of clause (a) and (b) above, in case of an initialpublic offer of convertible debt instruments without a prior public issue ofequity shares, the promoters shall bring in a contribution of at least twentyper cent. of the project cost in the form of equity shares, subject to contributing at least twenty per cent. of the issue size from its own funds inthe form of equity shares: Provided that if the project is to be implemented in stages, the promoters' contribution shall be with respect to total equity participation till the respective stage vis-à-vis the debt raised or proposed to be raised through the public offer. d) The promoters shall satisfy the requirements of this regulation			**68**	

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		at least one day prior to the date of opening of the issue. e) In case the promoters have to subscribe to equity shares or convertible securities towards minimum promoters' contribution, the amount of promoters' contribution shall be kept in an escrow account with a scheduled commercial bank, which shall be released to the issuer along with the release of the issue proceeds: Provided that where the promoters' contribution has already been brought in and utilised, the issuer shall give the cash flow statement disclosing the use of such funds in the offer document.				
237		**Securities ineligible for minimum promoters' contribution**				
	(1)	For the computation of minimum promoters' contribution, the following specified securities shall not be eligible: a) specified securities acquired during the preceding three years, if they are: (i) acquired for consideration other than cash and revaluation of assets or capitalisation of intangible assets is involved in such transaction; or (ii) resulting from a bonus issue by utilisation of revaluation reserves or unrealised profits of the issuer or from bonus issue against equity shares which are ineligible for minimum promoters' contribution; b) specified securities acquired by the promoters and alternative investment funds or foreign venture capital investors or scheduled commercial banks or public financial institutions or insurance companies registered with Insurance Regulatory and Development Authority of India,during the preceding one year at a price lower than the price at which specified securities are being offered to the public in the initial public offer: For the purpose of this sub-regulation, it is clarified that the price per share for determining securities ineligible for minimum promoters' contribution, shall be determined after adjusting the same for corporate actions such as share split,	Yes		**68**	Noted for compliance

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		bonus issue, etc. undertaken by the issuer;" Provided that nothing contained in this clause shall apply: (i) if the promoters and alternative investment funds or foreign venture capital investors or scheduled commercial banks or public financial institutions or insurance companies registered with Insurance Regulatory and Development Authority of India as applicable, pay to the issuer the difference between the price at which the specified securities are offered in the initial public offer and the price at which the specified securities had been acquired (ii) if such specified securities are acquired in terms of the scheme under sections 230 to 234 of the Companies Act, 2013, as approved by a High Court or a tribunal, as applicable, by the promoters or alternative investment funds or foreign venture capital investors or scheduled commercial banks or public financial institutions or insurance companies registered with Insurance Regulatory and Development Authority of India or any non-individual public shareholder holding at least five per cent. of the post-issue capital or any entity (individual or non - individual) forming part of promoter group other than the promoter(s), as applicable in lieu of business and invested capital that had been in existence for a period of more than one year prior to such approval; (iii) to an initial public offer by a government company, statutory authorityor corporation or any special purpose vehicle set up by any of them, whichis engaged in the infrastructure sector specified securities allotted to the promoters and alternative investmentfunds during the preceding one year at a price less than the issue price, against funds brought in by them during that period, in case of an issuer formed by conversion of one or more partnership firms or limited liability partnerships, where the partners of the erstwhile partnership firms or limited liability partnerships are the promoters of the issuer and there is nochange in the management:Provided that specified securities, allotted to				

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		the promoters against thecapital existing in such firms for a period of more than one year on a continuous basis, shall be eligible; specified securities pledged with any creditor.				
	(2)	Specified securities referred to in clauses (a) and (c) of sub-regulation (1) shall be eligible for the computation of promoters' contribution, if such securities are acquired pursuant to a scheme which has been approved under the Companies Act, 2013 or any previous company law.	-	N.A	-	
PART IV: LOCK-IN AND RESTRICTIONS ON TRANSFERRABILITY						
238		**Lock-in of specified securities held by the promoters**				
		The specified securities held by the promoters shall not be transferable (hereinafter referred to as 'lock-in') for the periods as stipulated hereunder:	Yes		**68**	
	(a)	minimum promoters' contribution including contribution made by alternative investment funds or foreign venture capital investors or scheduled commercial banks or public financial institutions or insurance companies registered with Insurance Regulatory and Development Authority of India, as applicable, shall be locked-in for a period of three years from the date of commencement of commercial production or date of allotment in the initial public offer, whichever is later;		N.A		
	(b)	promoters' holding in excess of minimum promoters' contribution shall be as Follow "(i) fifty percent. of promoters' holding in excess of minimum promoters' contribution shall be locked in for a period of two years from the date of allotment in the initial public offer; and (ii) remaining fifty percent. of promoters' holding in excess of minimum promoters' contribution shall be locked in for a period of one year from the date of allotment in the initial public offer."	Yes		**68**	
239		**Lock-in of specified securities held by persons other than the promoters**				
		The entire pre-issue capital held by persons other than the promoters shall be locked-in for a period of one year from the date of allotment in the initial public issue: Provided that nothing contained in this regulation shall apply to:			**68**	Noted for Compliance
	(a)	equity shares allotted to employees, whether currently an employee or not, under an employee stock option or a stock appreciation right scheme or		NA		

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		employee stock purchase scheme of the issuer prior to the initial public offer, if the issuer has made full disclosures with respect to such options or scheme in accordance with Part A of Schedule VI				
	(b)	equity shares held by an employee stock option trust or transferred to the employees by an employee stock option trust pursuant to exercise of options by the employees, whether currently employees or not, in accordance with the employee stock option plan or employee stock purchase scheme or a stock appreciation right scheme Provided that the equity shares allotted to the employees shall be subject to the provisions of lock-in as specified under the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014.		NA		
	(c)	equity shares held by a venture capital fund or alternative investment fund of category I or Category II or a foreign venture capital investor: Provided that such equity shares shall be locked in for a period of at least one year from the date of purchase by the venture capital fund or alternative investment fund or foreign venture capital investor.		NA		
240		**Lock-in of specified securities lent to stabilising agent under the green shoe option**				
		The lock-in provisions shall not apply with respect to the specified securities lent to stabilising agent for the purpose of green shoe option, during the period starting from the date of lending of such specified securities and ending on the date on which they are returned to the lender in terms of sub-regulation (5) or (6) of regulation 279: Provided that the specified securities shall be locked-in for the remaining period from the date on which they are returned to the lender.		NA		
241		**Inscription or recording of non-transferability**				
		The certificates of specified securities which are subject to lock-in shall contain the inscription "non- transferable" and specify the lock-in period and in case such specified securities are dematerialised, the issuer shall ensure that the lock-in is recorded by the depository.		NA		
242		**Pledge of locked-in specified securities**				
		Specified securities held by the promoters and locked-in may be pledged as a collateral security for a loan granted by a scheduled commercial bank or a public financial institution or a systemically important non-banking			**68**	Noted for compliance

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		finance company or a housing finance company, subject to the following:				
	(a)	if the specified securities are locked-in in terms of clause (a) of regulation 238, the loan has been granted to the issuer company or its subsidiary(ies) for the purpose of financing one or more of the objects of the issue and pledge of specified securities is one of the terms of sanction of the loan;				
	(b)	if the specified securities are locked-in in terms of clause (b) of regulation 238 and the pledge of specified securities is one of the terms of sanction of the loan. Provided that such lock-in shall continue pursuant to the invocation of the pledge and such transferee shall not be eligible to transfer the specified securities till the lock-in period stipulated in these regulations has expired.				
243		**Transferability of locked-in specified securities**				
		Subject to the provisions of Securities and Exchange Board of India (Substantial Acquisition of shares and Takeovers) Regulations, 2011, the specified securities held by the promoters and locked-in as per regulation 238 may be transferred to another promoter or any person of the promoter group or a new promoter or a person in control of the issuer and the specified securities held by persons other than the promoters and locked-in as per regulation 239 may be transferred to any other person (including promoter or promoter group) holding the specified securities which are locked-in along with the securities proposed to be transferred: Provided that the lock-in on such specified securities shall continue for the remaining period with the transferee and such transferee shall not be eligible to transfer them till the lock-in period stipulated in these regulations has expired.	Yes		**68**	
PART V: APPOINTMENT OF LEAD MANAGER, OTHER INTERMEDIARIES AND COMPLIANCE OFFICER						
244	(1)	The issuer shall appoint one or more merchant bankers, which are registered with the Board, as lead manager(s) to the issue.	Yes	-	Cover Page	
	(2)	Where the issue is managed by more than one lead manager, the rights, obligations and responsibilities, relating inter alia to disclosures, allotment, refund and underwriting obligations, if any, of each lead manager shall be predetermined and disclosed in the draft offer document and the offer document as specified in Schedule I.	-	NA	-	

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	(3)	At least one lead manager to the issue shall not be an associate (as defined under the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992) of the issuer and if any of the lead manager is an associate of the issuer, it shall disclose itself as an associate of the issuer and its role shall be limited to marketing of the issue.	-	NA	-	
	(4)	The issuer shall, in consultation with the lead manager(s), appoint other intermediaries which are registered with the Board after the lead manager(s) have independently assessed the capability of other intermediaries to carry out their obligations.	Yes	-	**51**	RTA appointed and noted for compliance for other intermediaries
	(5)	The issuer shall enter into an agreement with the lead manager(s) in the format specified in Schedule II and enter into agreements with other intermediaries as required under the respective regulations applicable to the intermediary concerned: Provided that such agreements may include such other clauses as the issuer and the intermediary may deem fit without diminishing or limiting in any way the liabilities and obligations of the lead manager(s), other intermediaries and the issuer under the Act, the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and the rules and regulations made thereunder or any statutory modification or statutory enactment thereof: Provided further that in case of ASBA process, the issuer shall take cognisance of the deemed agreement of the issuer with self-certified syndicate banks.	Yes	-	**273**	RTA Agreement, CDSL, NSDL Agreement executed
	(6)	The issuer shall, in case of an issue made through the book building process, appoint syndicate member(s) and in the case of any other issue, appoint bankers to issue, at centres specified in Schedule XII.	Yes	-	-	Noted for Compliance
	(7)	The issuer shall appoint a registrar to the issue, registered with the Board, which has connectivity with all the depositories: Provided that if issuer itself is a registrar, it shall not appoint itself as registrar to the issue; Provided further that the lead manager shall not act as a registrar to the issue in which it is also handling the post-issue responsibilities.	Yes	-	Cover Page	
	(8)	The issuer shall appoint a person qualified to be a company secretary as the compliance officer who shall be responsible for monitoring the compliance of the securities laws and for redressal of investors' grievances	Yes	-	Cover Page	

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PART VI: DISCLOSURES IN AND FILING OF OFFER DOCUMENTS						
245		**Disclosures in the draft offer document and offer document**				
	(1)	The offer document shall contain all material disclosures which are true adequate so as to enable the applicants to take an informed investment decision.	Yes	-	**220**	Refer completeoffer document
	(2)	Without prejudice to the generality of sub-regulation (1), the offer document shall contain: a) Disclosures specified in the Companies Act, 2013; and b) Disclosures specified in Part A of Schedule VI c) Disclosures pertaining to details of Employees' Provident Fund and Employees State Insurance Corporation; such as number of employees registered, amount paid, etc d) Site visit report of issuer prepared by the lead manager(s) shall be made available as a material document for inspection e) fees of lead manager(s) in any form/ name /purpose	Yes	-	**220**	Refer completeoffer document
	(3)	The lead manager(s) shall exercise due diligence and satisfy themselves about all aspects of the issue including the veracity and adequacy of disclosure in the draft offer document and the offer document.	Yes	-	**220**	Refer completeoffer document
	(4)	The lead manager(s) shall call upon the issuer, its promoters and its directors to fulfil their obligations as disclosed by them in the draft offer document or offer document, as the case may be, and as required in terms of these regulations.	-	NA	-	-
	(5)	The lead manager(s) shall ensure that the information contained in the offer document and the particulars as per audited financial statements in the offer document are not more than six months old from the issue opening date.	Yes	-	-	Noted for compliance
246		**Filing of the offer document**				
	(1)	The issuer shall file a copy of the offer document with the Board through the lead manager(s), immediately upon filing of the offer document with the Registrar of Companies:	Yes	-	**57**	Noted for compliance
	(2)	The Board shall not issue any observation on the offer document	-	NA	-	-
	(3)	The lead manager(s) shall submit a due-diligence certificate as per Form A of Schedule V to which the site visit report of the issuer prepared by the lead manager(s) shall also be annexed, including additional confirmations	Yes	-	**221**	Noted for compliance

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		as provided in Form G of Schedule V and the draft abridged prospectus as per Part E of Schedule VI along with the draft offer document to the SME Exchange(s), where the specified securities are proposed to be listed."				
	(4)	The offer document shall be displayed from the date of filing in terms of sub-regulation (1) on the websites of the Board, the lead manager(s) and the SME exchange(s).	Yes	-	**221**	Noted for compliance
	(5)	The offer document and the abridged prospectus shall also be furnished to the Board in a soft copy.	Yes	-	**249**	Noted for compliance
247		**Offer document to be made available to public**				
	(1)	The draft offer document filed with the SME exchange shall be made public for comments, if any, for a period of at least twenty one days from the date of filing, by hosting it along with the draft abridged prospectus on the websites of the issuer, SME exchange where specified securities are proposed to be listed and lead manager associated with the issue			**53**	
	(2)	The issuer shall, within two working days of filing the draft offer document with the SME Exchange, make a public announcement in one English national daily newspaper with wide circulation, one Hindi national daily newspaper with wide circulation and one regional language newspaper with wide circulation at the place where the registered office of the issuer is situated, disclosing the fact of filing of the draft offer document with the SME exchange and inviting the public to provide their comments to the SME exchange, the issuer or the lead manager(s) in respect of the disclosures made in the draft offer document			**53**	
	(3)	The lead manager(s) shall, after expiry of the period stipulated in sub-regulation (1), file with the SME exchange, details of the comments received by them or the issuer from the public, on the draft offer document, during that period and the consequential changes, if any, that are required to be made in the draft offer document			**53**	
	(4)	The issuer and the lead manager(s) shall ensure that the Draft offer document and offer documents and the abridged prospectus are hosted on the websites as required under these regulations and its contents are the same as the versions as filed with the Registrar of Companies, Board and the SME exchange(s).	Yes	-	**224**	Noted for compliance
	(5)	The lead manager(s) and the SME exchange(s) shall provide copies of the	Yes	-	**224**	Noted for compliance

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		offer document to the public as and when requested and may charge a reasonable sum for providing a copy of the same.				
PART VII – PRICING						
248		**Face value of equity shares**				
		The disclosure about the face value of equity shares shall be made in the draft offer document, offer document, advertisements and application forms, along with the price band or the issue price in identical font size.	Yes	-	**233**	Noted for compliance
249		**Pricing**				
	(1)	The issuer may determine the price of equity shares, and in case of convertible securities, the coupon rate and the conversion price, in consultation with the lead manager(s) or through the book building process, as the case may be.	-	N.A	-	Noted for compliance
	(2)	The issuer shall undertake the book building process in the manner specified in Schedule XIII.	Yes	-	**233**	-
250		**Price and price band**				
	(1)	The issuer may mention a price or a price band in the offer document (in case of a fixed price issue) and a floor price or a price band in the red herring prospectus (in case of a book built issue) and determine the price at a later date before filing the prospectus with the Registrar of Companies: Provided that the prospectus filed with the Registrar of Companies shall contain only one price or the specific coupon rate, as the case may be.	Yes	-	Cover Page	Noted for Compliance
	(2)	The cap on the price band, and the coupon rate in case of convertible debt instruments shall be less than or equal to one hundred and twenty per cent. of the floor price.	-	NA	-	
	(3)	The floor price or the final price shall not be less than the face value of the specified securities.	Yes	-	**233**	Noted for compliance
	(4)	The issuer shall announce the floor price or the price band at least two working days before the opening of the issue in the pre-issue and price band advertisement in the format specified under Part A of Schedule X in one English national daily newspaper with wide circulation, Hindi national daily newspaper with wide circulation and one regional language newspaper with wide circulation at the place where the registered office of the issuer is situated	Yes		**233**	Noted for compliance

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	(5)	The announcement referred to in sub-regulation (4) shall contain relevant financial ratios computed for both upper and lower end of the price band and also a statement drawing attention of the investors to the section titled "basis of issue price" of the offer document.	-	NA	-	-
	(6)	The announcement referred to in sub-regulation (4) and the relevant financial ratios referred to in sub-regulation (5) shall be disclosed on the websites of the SME exchange(s) and shall also be pre-filled in the application forms to be made available on the websites of the SME exchange(s).	-	NA	-	-
251		**Differential pricing**				
	(1)	The issuer may offer its specified securities at different prices, subject to the following: a) "Individual investors who applies for minimum application sizeor individual Investors [or employees entitled for reservation made under regulation 254 may be offered specified securities at a price not lower than by more than ten per cent. of the price at which net offer is made to other categories of applicants, excluding anchor investors. b) the differential pricing and the price at which net offer is proposed to be made to other categories of applicants shall be within the range such that the minimum application lot size shall remain uniform for all the applicants. c) in case of a book-built issue, the price of the specified securities offered to the anchor investors shall not be lower than the price offered to other applicants.	-		N.A.	
	(2)	Discount, if any, shall be expressed in rupee terms in the offer document.	-	NA	-	
PART VIII: ISSUANCE CONDITIONS AND PROCEDURE						
252		**Minimum offer to public**				
		The minimum offer to the public shall be as per the provisions of clause (b) of sub-rule (2) of rule 19 of Securities Contracts (Regulations) Rules, 1957.	Yes	-	**248**	Noted for compliance
253		**Allocation in the net offer**				
	(1)	The allocation in the net offer category shall be as follows: a) not less than thirty-five per cent. to individual investors who applies for minimum application size ;				

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		b) not less than fifteen per cent. to non-institutional investors; c) not more than fifty per cent. to qualified institutional buyers, five per cent. of which shall be allocated to mutual funds d) Provided that the unsubscribed portion in either of the categories specified in clauses (a) or (b) may be allocated to applicants in any other category: Provided further thatin addition to five per cent. allocation available in terms of clause (c), mutual funds shall be eligible for allocation under the balance available for qualified institutional buyers.	Yes	-	**248**	-
	(2)	In an issue made through book building process, the allocation in the non-institutional investors' category shall be as follows a. one third of the portion available to non-institutional investors shall be reserved for applicants with application size of more than two lots and up to such lots equivalent to not more than ₹10 lakhs b. two third of the portion available to non-institutional investors shall be reserved for applicants with application size of more than ₹10 lakhs Provided that the unsubscribed portion in either of the sub-categories specified in clauses (a) or (b), may be allocated to applicants in the other sub-category of non-institutional investors."			**248**	
	(3)	In an issue made other than through the book building process, the allocation in the net offer category shall be made as follows: (a) minimum fifty per cent. to individual investors who applies for minimum application size"; and (b) remaining to: (i) individual applicants other than individual investors who applies for minimum application size ; and (ii) other investors including corporate bodies or institutions, irrespectiveof the number of specified securities applied for; Provided that the unsubscribed portion in either of the categories specified in clauses (a) or (b) may be allocated to applicants in the other category.	-	NA	-	-
254		**Reservation on a competitive basis**				

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	(1)	The issuer may make reservations on a competitive basis out of the issue size excluding promoters' contribution in favour of the following categories of persons: a) employees; b) shareholders (other than promoters and promoter group) of listed subsidiaries or listed promoter companies Provided that the issuer shall not make any reservation for the lead manager(s), registrar, syndicate member(s), their promoters, directors and employees and for the group or associate companies (as defined under the Companies Act, 2013) of the lead manager(s), registrar, and syndicate member(s) and their promoters, directors and employees.	-	NA	-	-
	(2)	The reservations on a competitive basis shall be subject to following conditions: a) the aggregate of reservations for employees shall not exceed five per cent. of the post-issue capital of the issuer and the value of allotment to anyemployee shall not exceed two lakhs rupees: Provided that in the event of under-subscription in the employee reservation portion, the unsubscribed portion may be allotted on a proportionate basis, for a value in excess of two lakhs rupees, subject to the total allotment to an employee not exceeding five lakhs rupees. b) reservation for shareholders shall not exceed ten per cent. of the issuesize; c) no further application for subscription in the net offer can be made bypersons (except an employee and retail individual shareholder) in favour ofwhom reservation on a competitive basis is made; d) any unsubscribed portion in any reserved category may be added to anyother reserved category(ies) and the unsubscribed portion, if any, after suchinter-se adjustments among the reserved categories shall be added to the net offer category; e) in case of under-subscription in the net offer category, spill-over to the extent of under-subscription shall be permitted from the reserved categoryto the net public offer.	-	NA	-	-
	(3)	An applicant in any reserved category may make an application for any number of specified securities but not exceeding the reserved portion for	-	NA	-	Noted for compliance

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		that category.				
255		**Abridged prospectus**				
	(1)	The abridged prospectus shall contain the disclosures as specified in Part E of Schedule VI Read with SEBI Circular No SEBI/HO/CFD/SSEP/CIR/P/2022/14 dated February 04, 2022 and shall not contain any matter extraneous to the contents of the offer document.	Yes	-	**-**	Noted for compliance
	(2)	Every application form distributed by the issuer or any other person in relation to an issue shall include a QR code and link to access the red herring prospectus, the abridged prospectus, and the price band advertisement.	Yes	-	**-**	Noted for compliance
256		**ASBA**				
		The issuer shall accept bids using only the ASBA facility in the manner specified by the Board or under the UPI Mechanism.	Yes	-	**85**	Noted for compliance
257		**Availability of issue material**				
		The lead manager(s) shall ensure availability of the offer document and other issue material including application forms to stock exchanges, syndicate members, registrar to issue, registrar and share transfer agents, depository participants, stock brokers, underwriters, bankers to the issue, investors' associations and selfcertified syndicate banks before the opening of the issue.	Yes	-	**2**	Noted for compliance
258		**Prohibition on payment of incentives**				
		Any person connected with the distribution of the issue, shall not offer any incentive, whether direct or indirect, in any manner, whether in cash or kind or services or otherwise to any person for making an application in the initial public offer, except for fees or commission for services rendered in relation to the issue.	Yes		-	Noted for compliance
259		**Security deposit**				
	(1)	The issuer shall, before the opening of subscription list, deposit with the designated stock exchange, an amount calculated at the rate of one per cent. of the issue size available for subscription to the public in the manner specified by Board and/or stock exchange(s).	-	-	-	Noted for compliance
	(2)	The amount specified in sub-regulation (1) shall be refundable or forfeitable in the manner specified by the Board.	-	-	-	Noted for compliance
260	(1)	The initial public offer shall be underwritten for hundred per cent of the	Yes	-	**221**	Noted for

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		offer and shall not be restricted upto the minimum subscription level.				compliance
	(2)	The lead manager(s) shall underwrite at least fifteen per cent of the issue size on their own account(s).	Yes	-		Noted for compliance
	(3)	The issuer, in consultation with lead manager(s), shall appoint merchant bankers or stock brokers, registered with the Board, to act as underwriters and the lead manager(s) may enter into an agreement with the nominated investors indicating therein the number of specified securities which they agree to subscribe at the issue price in case of under-subscription.	Yes	-		Noted for compliance
	(4)	The lead manager(s) shall file an undertaking to the Board that the issue has been hundred per cent. underwritten along with the list of underwriters, nominated investors and sub-underwriters indicating the extent of underwriting or subscription commitment made by each of them, one day before the opening of issue.	-	-		Noted for compliance
	(5)	If any of the underwriters fail to fulfill their underwriting obligations or the nominated investors fail to subscribe to the unsubscribed portion, the lead manager(s) shall fulfill the underwriting obligations.	-	-		Noted for compliance
	(6)	The underwriters/ sub-underwriters, other than the lead manager(s) and the nominated investors, who have entered into an agreement for subscribing to the issue in case of under-subscription, shall not subscribe to the issue made under this Chapter in any manner except for fulfilling their obligations under their respective agreements with the lead manager(s) in this regard.	-	-		Noted for compliance
	(7)	All underwriting and subscription arrangements made by the lead manager(s) shall be disclosed in the offer document.	Yes	-		Noted for compliance
261		**Market making**				
	(1)	The lead manager(s) shall ensure compulsory market making through the stock brokers of the SME exchange(s) appointed by the issuer, in the manner specified by the Board for a minimum period of three years from the date of listing of the specified securities or from the date of migration from the Main Board in terms of regulation 276.	Yes	-	**58**	Noted for compliance
	(2)	The market maker or issuer, in consultation with the lead manager(s) may enter into agreements with the nominated investors for receiving or delivering the specified securities in market making, subject to the prior approval of the SME exchange	-	-	-	Noted for compliance

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	(3)	The issuer shall disclose the details of the market making arrangement in the offer document.	Yes	-	**58**	Noted for compliance
	(4)	The specified securities being bought or sold in the process of market making may be transferred to or from the nominated investors with whom the lead manager(s) and the issuer have entered into an agreement for market making: Provided that the inventory of the market maker, as on the date of allotment of the specified securities, shall be at least five per cent. of the specified securities proposed to be listed on SME exchange.	-	-	-	Noted for compliance
	(5)	The market maker shall buy the entire shareholding of a shareholder of the issuer in one lot, where the value of such shareholding is less than the minimum contract size allowed for trading on the SME exchange: Provided that market maker shall not sell in lots less than the minimum contract size allowed for trading on the SME exchange	-	-	-	Noted for compliance
	(6)	The market maker shall not buy the shares from the promoters or persons belonging to the promoter group of the issuer or any person who has acquired shares from such promoter or person belonging to the promoter group during the compulsory market making period.	-	-	-	Noted for compliance
	(7)	The promoters' holding shall not be eligible for offering to the market maker during the compulsory market making period: Provided that the promoters' holding which is not locked-in as per these regulations can be traded with prior permission of the SME exchange, in the manner specified by the Board.	-	-	-	Noted for compliance
	(8)	The lead manager(s) may be represented on the board of directors of the issuer subject to the agreement between the issuer and the lead manager(s) who have the responsibility of market making.	-	-	-	
262		**Monitoring agency**				
	(1)	If the issue size, exceeds fiftycrore rupees, the issuer shall make arrangements for the use of proceeds of the issue to be monitored by a credit rating agency registered with the Board : Provided that nothing contained in this clause shall apply to an issue of specified securities made by a bank or public financial institution or an insurance company.	-	NA	-	-
	(2)	The monitoring agency shall submit its report to the issuer in the format specified in Schedule XI on a quarterly basis, till hundred per cent. of the	-	NA	-	-

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		proceeds of the issue, have been utilised.				
	(3)	The board of directors and the management of the issuer shall provide their comments on the findings of the monitoring agency as specified in Schedule XI.	-	NA	-	-
	(4)	The issuer shall, within forty five days from the end of each quarter, publicly disseminate the report of the monitoring agency by uploading the same on its website as well as submitting the same to the stock exchange(s) on which its equity shares are listed.	-	NA	-	-
	(5)	In an issue where the issuer is not required to appoint a monitoring agency under this regulation, the issuer shall submit a certificate of the statutory auditor for utilization of money raised through the public issue (excluding offer for sale by selling shareholders) to SME exchange(s) while filing the quarterly financial results, till the issue proceeds are fully utilized.				
	(6)	In an issue where working capital is one of the objects of the issue and the amount raised for the said object exceeds five crore rupees, the issuer shall submit a certificate of the statutory auditor to SME exchange(s) while filing the quarterly financial results, for use of funds as working capital in the same format as disclosed in the offer document, till the proceeds raised for the said object are fully utilized."				
263		**Public communications, publicity materials, advertisements and research reports**				
		All public communications, publicity materials, advertisements and research reports shall comply with provisions of Schedule IX	Yes	-	-	Noted for compliance
264		**Issue-related advertisements**				
	(1)	Subject to the provisions of the Companies Act, 2013, the issuer shall, after filing the prospectus with the Registrar of Companies, make a pre-issue and price band advertisement in the same newspapers in which the public announcement under sub regulation (4) of Regulation 250 was published."	Yes	-	**274**	Noted for compliance
	(2)	The pre-issue and price band advertisement shall be in the format and shall contain the disclosures specified in Part A of Schedule X. Provided that the disclosures in relation to price band or floor price and financial ratios contained therein shall only be applicable where the issuer opts to announce the price band or floor price along with the pre-issue	-	-	**274**	Noted for compliance

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		advertisement pursuant to sub-regulation (4) of regulation 250.				
	(3)	The issuer may issue advertisements for issue opening and issue closing advertisements, which shall be in the formats specified in Parts B and C of Schedule X.	Yes	-	**274**	Noted for compliance
	(4)	During the period the issue is open for subscription, no advertisement shall be released giving an impression that the issue has been fully subscribed or oversubscribed or indicating investors' response to the issue.	-	-	-	Noted for compliance
	(5)	An announcement regarding closure of the issue shall be made only after the lead manager(s) is satisfied that at least ninety per cent. of the offer has been subscribed and a certificate has been obtained to that effect from the registrar to the issue: Provided that such an announcement shall not be made before the date on which the issue is to be closed except for issue closing advertisement made in the format prescribed in these regulations.	-	-	-	Noted for compliance
265		**Opening of the issue**				
		The issue shall be opened after at least three working days from the date of filing the offer document with the Registrar of Companies.			**9**	Noted for compliance
266		**Period of subscription**				
	(1)	Except as otherwise provided in these regulations, a public issue shall be kept open for at least three working days and not more than ten working days.	Yes	-	**9**	Noted for compliance
	(2)	In case of a revision in the price band, the issuer shall extend the bidding (issue) period disclosed in the red herring prospectus, for a minimum period of three working days, subject to the provisions of sub-regulation (1).	-	NA	-	-
	(3)	In case of force majeure, banking strike or similar circumstances, the issuer may, for reasons to be recorded in writing, extend the bidding (issue) period disclosed in the red herring prospectus (in case of a book built issue) or the issue period disclosed in the prospectus (in case of a fixed price issue), for a minimum period of three working days, subject to the provisions of sub- regulation (1).	Yes	-	Cover page	Noted for compliance
267		**Application and minimum application value**				

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	(1)	A person shall not make an application in the net offer category for a number of specified securities that exceeds the total number of specified securities offered to the public. Provided that the maximum application by non-institutional investors shall not exceed total number of specified securities offered in the issue less total number of specified securities offered in the issue to qualified institutional buyers.	Yes	-	**234**	Noted for Compliance
	(2)	The minimum application size shall be two Lots per application : Provided that the minimum application size shall be above ₹2 lakhs	Yes	-	**234**	Noted for Compliance
	(3)	The issuer shall invite applications in multiples of the Lot Size, an illustration whereof is given in Part B of Schedule XIV.	Yes	-	**234**	Noted for Compliance
	(4)	The minimum sum payable on application per specified security shall at least be twenty five per cent. of the issue price: Provided that in case of an offer for sale, the full issue price for each specified security shall be payable on application.	-	N.A	**-**	Noted for Compliance
268		**Allotment procedure and basis of allotment**				
	(1)	The issuer shall not make an allotment pursuant to a public issue if the number of allottees in an initial public offer is less than two hundred .	Yes		**234**	Noted for Compliance
	(2)	The issuer shall not make any allotment in excess of the specified securities offered through the offer document except in case of oversubscription for the purpose of rounding off to make allotment, in consultation with the designated stock exchange. Provided that in case of oversubscription, an allotment of not more than ten per cent. of the net offer to public may be made for the purpose of making allotment in minimum lots.	Yes		**234**	Noted for Compliance
	(3)	The allotment of specified securities to applicants other than individual investors who applies for minimum application size, non-institutional investors and anchor investors shall be on proportionate basis within the specified investor categories and the number of securities allotted shall be rounded off to the nearest integer, subject to minimum allotment being equal to the minimum application size as determined and disclosed in the offer document: Provided that the value of specified securities allotted to any person, except in case of employees, in pursuance of reservation made under clause (a) of sub-regulation (1) or clause (a) of sub-regulation (2) of	Yes		**234**	Noted for Compliance

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		regulation 254, shall not exceed two lakhs rupees.				
	(3)(a)	Subject to the availability of shares in non-institutional investors' category, the allotment of specified securities to each non-institutional investor shall not be less than the minimum application size in non-institutional investor category, and the remaining shares, if any, shall be allotted on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of these regulations				
	(4)	The authorised employees of the stock exchange, along with the lead manager(s) and registrars to the issue, shall ensure that the basis of allotment is finalised in a fair and proper manner in accordance with the allotment procedure as specified in Part A and A2 of Schedule XIV.	Yes		**234**	Noted for Compliance
269		**Allotment, refund and payment of interest**				
	(1)	The registrars to the issue, in consultation with the issuer and lead manager(s) shall ensure that the specified securities are allotted and/or application monies are refunded or unblocked within such time as may be specified by the Board.	Yes	-	**240**	Noted for Compliance
	(2)	The lead manager(s) shall ensure that the allotment, credit of dematerialized securities, refunding or unlocking of application monies, as may be applicable, are done electronically.	Yes	-	**240**	Noted for Compliance
	(3)	Where the specified securities are not allotted and/or application monies are not refunded or unblocked within the period stipulated in sub-regulation (1) above, the issuer shall undertake to pay interest at the rate of fifteen per cent. per annum and within such time as disclosed in the offer documentand the lead manager(s) shall ensure the same.	Yes	-	**240**	Noted for Compliance
270		**Post-issue advertisements**				
	(1)	The lead manager(s) shall ensure that advertisement giving details relating to subscription, basis of allotment, number, value and percentage of all applications including ASBA, number, value and percentage of successful allottees for all applications including ASBA, date of completion of dispatch of refund orders, as applicable, or instructions to self-certified syndicate banks by the Registrar, date of credit of specified securities and date of filing of listing application, etc. is released within ten days from the date of completion of the various activities in at least one English national daily newspaper with wide circulation, one Hindi national daily newspaper with wide circulation and one regional language daily newspaper with wide circulation at the place where registered office of the	-	-	-	Noted for Compliance

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		issuer is situated.				
	(2)	Details specified in sub regulation (1) shall also be placed on the website of the stock exchanges.	-	-	-	Noted for Compliance
271		**Post-issue responsibilities of the lead manager**				
	(1)	The responsibility of the lead manager(s) shall continue until completion of the issue process and for any issue related matter thereafter.	-	-	-	Noted for Compliance
	(2)	The lead manager(s) shall regularly monitor redressal of investor grievances arising from any issue related activities.	-	-	-	Noted for Compliance
	(3)	The lead manager(s) shall be responsible for and co-ordinate with the registrars to the issue and with various intermediaries at regular intervals after the closure of the issue to monitor the flow of applications from syndicate member(s) or collecting bank branches and or self-certified syndicate banks, processing of the applications including application form for ASBA and other matters till the basis of allotment is finalised, credit of the specified securities to the demat accounts of the allottees and unblocking of ASBA accounts/ dispatch of refund orders are completed and securities are listed, as applicable.	-	-	-	Noted for Compliance
	(4)	Any act of omission or commission on the part of any of the intermediaries noticed by the lead manager(s) shall be duly reported by them to the Board.	-	-	-	Noted for Compliance
	(5)	In case there is a devolvement on underwriters, the lead manager(s) shall ensure that the notice for devolvement containing the obligation of the underwriters is issued within a period of ten days from the date of closure of the issue.	-	-	-	Noted for Compliance
	(6)	In the case of undersubscribed issues that are underwritten, the lead manager(s) shall furnish information in respect of underwriters who have failed to meet their underwriting devolvement to the Board in the format specified in Schedule XVIII.	-	-	-	Noted for Compliance
272		**Release of subscription money**				
	(1)	The lead manager(s) shall confirm to the bankers to the issue by way of copies of listing and trading approvals that all formalities in connection with the issue have been completed and that the banker is free to release the money to the issuer or release the money for refund in case of failure of the issue.	-	-	-	Noted for Compliance
	(2)	In case the issuer fails to obtain listing or trading permission from the stock exchanges where the specified securities were to be listed, it shall refund				

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		through verifiable means the entire monies received within four days of receipt of intimation from stock exchanges rejecting the application for listing of specified securities, and if any such money is not repaid within four days after the issuer becomes liable to repay it the issuer and every director of the company who is an officer in default shall, on and from the expiry of the fourth day, be jointly and severally liable to repay that money with interest at the rate of fifteen per cent. per annum.	-	-	-	Noted for Compliance
	(3)	The lead manager(s) shall ensure that the monies received in respect of the issue are released to the issuer in compliance with the provisions of the Section 40 (3) of the Companies Act, 2013, as applicable.	-	-	-	Noted for Compliance
273		**Post-issue reports**				
		The lead manager(s) shall submit a final post-issue report as specified in Part A of Schedule XVII, along with a due diligence certificate as per the format specified in Form F of Schedule V, within seven days of the date of finalization of basis of allotment or within seven days of refund of money in case of failure of issue.	-	-	-	Noted for Compliance
274		**Reporting of transactions of the promoters and promoter group and other pre-IPO transactions**				
		1. The issuer shall ensure that all transactions in securities by the promoter and promoter group between the date of filing of the draft offer document or offer document, as the case may be, and the date of closure of the issue shall be reported to the stock exchange(s), within twenty-four hours of such transactions. 2. The issuer shall also ensure that any proposed pre-IPO placement disclosed in the draft offer document shall be reported to the stock exchange(s), within twenty-four hours of such pre-IPO transactions (in part or in entirety)." .	-	-	-	Noted for Compliance
275		**Listing**				
		Where any listed issuer issues specified securities in accordance with provisions of this Chapter, it shall migrate the specified securities already listed on any recognised stock exchange(s) to the SME exchange.	-	NA	-	The specified securities are not listed on any stock exchange.
276		**Migration to the SME exchange**				
		A listed issuer whose post-issue Paid – up capital is less than twenty five				

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		crore rupees may migrate its specified securities to SME exchange if its shareholders approve such migration by passing a special resolution through postal ballot to this effect and if such issuer fulfils the eligibility criteria for listing laid down by the SME exchange: Provided that the special resolution shall be acted upon if and only if the votes cast by shareholders other than promoters in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal.	-	NA	-	The specified securities are notlisted on any stock exchange.
277		**Migration to the main board**				
		An issuer, whose specified securities are listed on a SME Exchange and whose post-issue Paid – up capital is more than ten crore rupees and up to twenty five crore rupees, may migrate its specified securities to the main board of the stock exchanges if its shareholders approve such a migration by passing a special resolution through postal ballot to this effect and if such issuer fulfils the eligibility criteria for listing laid down by the Main Board: Provided that the special resolution shall be acted upon if and only if the votes cast by shareholders other than promoters in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal.	Yes	-	**239**	Noted for compliance
PART IX: MISCELLANEOUS						
278		**Restriction on further capital issues**				
		An issuer shall not make any further issue of specified securities in any manner whether by way of public issue, rights issue, preferential issue, qualified institutions placement, issue of bonus shares or otherwise, except pursuant to an employee stock option scheme or or a stock appreciation right scheme, during the period between the date of filing the draft offer document and the listing of the specified securities offered through the offer document or refund of application monies unless full disclosures regarding the total number of specified securities or amount proposed to be raised from such further issue are madein such draft offer document or offer document, as the case may be.	Yes	-	-	Noted for Compliance
279		**Price stabilisation through green shoe option**				
		The issuer may provide green shoe option for stabilising the post listing price of its specified securities, subject to the following: a) the issuer has been authorized, by a resolution passed in the general	-	NA	**53**	-

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	(1)	meeting of shareholders approving the public issue, to allot specified securities to the stabilising agent, if required, on the expiry of the stabilisation period; b) the issuer has appointed a lead manager(s) appointed by the issuer as a stabilising agent, who shall be responsible for the price stabilisation process; c) prior to filing the draft offer document, the issuer and the stabilising agent have entered into an agreement, stating all the terms and conditions relating to the green shoe option including fees charged and expenses to be incurred by the stabilizing agent for discharging its responsibilities; d) prior to filing the offer document, the stabilizing agent has entered into an agreement with the promoters or pre-issue shareholders or both for borrowing specified securities from them in accordance with clause (g) of this sub-regulation, specifying therein the maximum number of specified securities that may be borrowed for the purpose of allotment or allocation of specified securities in excess of the issue size (hereinafter referred to as the "over- allotment"), which shall not be in excess of fifteen per cent. Of the issue size; e) subject to clause (d), the lead manager(s), in consultation with the stabilising agent, shall determine the amount of specified securities to be over-allotted in the public issue; f) the draft offer document and offer document shall contain all material disclosures about the green shoe option specified in this regard in Part A ofSchedule VI; g) in case of an initial public offer pre-issue shareholders and promoters and in case of a further public offer pre-issue shareholders holding more than five per cent. specified securities and promoters, may lend specified securities to the extent of the proposed over-allotment; h) the specified securities borrowed shall be in dematerialised form and allocation of these securities shall be made pro-rata to all successful applicants				
	(2)	For the purpose of stabilisation of post-listing price of the specified securities, the stabilising agent shall determine the relevant aspects including the timing of buying such securities, quantity to be bought and the price at which such securities are to be bought from the market.	-	NA	-	-

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	(3)	The stabilisation process shall be available for a period not exceeding thirty days from the date on which trading permission is given by the stock exchanges in respect of the specified securities allotted in the public issue.	-	NA	-	-
	(4)	The stabilising agent shall open a special account, distinct from the issue account, with a bank for crediting the monies received from the applicants against the over-allotment and a special account with a depository participant for crediting specified securities to be bought from the market during the stabilisation period out of the monies credited in the special bank account.	-	NA	-	-
	(5)	The specified securities bought from the market and credited in the special account with the depository participant shall be returned to the promoters or pre-issue shareholders immediately, in any case not later than two working days after the end of the stabilization period.	-	NA	-	-
	(6)	On expiry of the stabilisation period, if the stabilising agent has not been able to buy specified securities from the market to the extent of such securities over-allotted, the issuer shall allot specified securities at issue price in dematerialised form to the extent of the shortfall to the special account with the depository participant, within five days of the closure of the stabilisation period and such specified securities shall be returned to the promoters or pre-issue shareholders by the stabilising agent in lieu of the specified securities borrowed from them and the account with the depository participant shall be closed thereafter.	-	NA	-	-
	(7)	The issuer shall make a listing application in respect of the further specified securities allotted under sub-regulation (6), to all the stock exchanges where the specified securities allotted in the public issue are listed and the provisions of Chapter VII shall not be applicable to such allotment.	-	NA	-	-
	(8)	The stabilising agent shall remit the monies with respect to the specified securities allotted under sub-regulation (6) to the issuer from the special bank account.	-	NA	-	-
	(9)	Any monies left in the special bank account after remittance of monies to the issuer under sub-regulation (8) and deduction of expenses incurred by the stabilising agent for the stabilisation process shall be transferred to the Investor Protection and Education Fund established by the Board and the special bank account shall be closed soon thereafter.	-	NA	-	-
	(10)	The stabilising agent shall submit a report to the stock exchange on a daily	-	NA	-	-

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		basis during the stabilisation period and a final report to the Board in the format specified in Schedule XV .				
	(11)	The stabilising agent shall maintain a register for a period of at least three years from the date of the end of the stabilisation period and such register shall contain the following particulars: a) The names of the promoters or pre-issue shareholders from whom the specified securities were borrowed and the number of specified securities borrowed from each of them; b) The price, date and time in respect of each transaction effected in the course of the stabilisation process; and c) The details of allotment made by the issuer on expiry of the stabilisation process.	-	NA	-	-
280		**Alteration of rights of holders of specified securities**				
	(1)	The issuer shall not alter the terms (including the terms of issue) of specified securities which may adversely affect the interests of the holders of that specified securities, except with the consent in writing of the holders of not less than three-fourths of the specified securities of that class or with the sanction of a special resolution passed at a meeting of the holders of thespecified securities of that class.	-	-	-	Noted for Compliance
	(2)	Where the post-issue Paid- up capital of an issuer listed on a SME exchange is likely to increase beyond twenty five crore rupees by virtue of any further issue of capital by the issuer by way of rights issue, preferential issue, bonus issue, etc. the issuer shall migrate its specified securities listed on a SME exchange to the Main Board and seek listing of the specified securities proposed to be issued on the Main Board subject to the fulfilment of the eligibility criteria for listing of specified securities laid down by the Main Board: Provided that no further issue of capital by the issuer shall be made unless a) the shareholders of the issuer have approved the migration by passing a special resolution through postal ballot wherein the votes cast by shareholders other than promoters in favour of the proposal amount to at least two times the number of votes cast by shareholders other than promoter shareholders against the proposal; b) the issuer has obtained an in-principle approval from the Main Board for listing of its entire specified securities on it.	-	-	-	Noted for Compliance

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		"Provided further that where the post-issue paid-up capital pursuant to further issue of capital including by way of rights issue, preferential issue, bonus issue, is likely to increase beyond ₹25 crores, the issuer may undertake further issuance of capital without migration from SME exchange to the main board, subject to the issuer undertaking to comply with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to companies listed on the main board of the stock exchange(s)."				
281		**Further Issues**				
		An issuer listed on a SME exchange making a further issue of capital by way of a rights issue, or further public offer or preferential issue or bonus issue etc. may do so by adhering to applicable requirements mentioned in these regulations.	-	-	-	Noted for Compliance
281A		"**Post-listing exit opportunity for dissenting shareholders**				
		The promoters or shareholders in control of an issuer shall provide an exit offer to dissenting shareholders as provided for in the Companies Act, 2013 in case of change in objects or variation in the terms of contract related to objects referred to in the offer document as per the conditions and in the manner provided in **Schedule XX**: Provided that the exit offer shall not apply where there are neither any identifiable promoters nor any shareholders in control of the issuer."				
SCHEDULE						
I		**Lead Managers' Inter-Se Allocation Of Responsibilities**	-	NA	-	GYR Capital Advisors Private Limited is the sole manager to the issue.
II		**Contents of agreement between lead manager(s) and Issuer**	-	-	-	Issue Agreement between the Company and GYR Capital Advisors Private Limited
III		**Fees to be paid along with draft Offer Document/ Draft Letter of offer**	-	-	-	Noted for

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		or offer document (being paid to NSE Limited)				compliance
IV		**Filing of offer documents with the board**	-	-	-	Noted for compliance
V		**Formats Of Due Diligence Certificates**	-	-	-	Enclosed as required
VI		**Disclosures in The Offer Document, Abridged Prospectus and Abridged Letter of Offer**				
		Part A				
	(1)	**Cover pages :**				
		(a) Front outside cover pages	Yes	-	-	-
		(b) Front Inside Cover page	Yes	-	-	-
		(c) Back cover pages				
	(2)	**Table of Contents**	Yes	-		-
	(3)	**Definitions and abbreviations:** (A) Conventional or general terms (B) Issue related terms (C) Issuer and industry related terms (D) Abbreviations	-	-	**5-21**	-
	(4)	**Summary of Contingent Liabilities:**			**47**	
	(5)	**Summary of Related Parties Transaction:**			**48**	
	(6)	**Risk factors:**				
		Risk factors specific to the Business and Internal to the Issuer	Yes	-	**22-41**	-
		Risk Factor external and beyond the control of the Issuer	Yes	-	**42-43**	-
	(7)	**Introduction:**				
		(A) Issue details in brief. (B) Summary of consolidated financial information (C) General Information (D) Capital Structure	Yes	-	**44-98**	-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		(E) Objects of the Issue (F) Basis for Issue Price (G) Statement of possible special Tax benefits				
	(8)	**General information:**				
		(A) Name and address of the registered and corporate offices, the registration number of the issuer, and the address of the Registrar of Companies where the issuer is registered.	Yes	-	**50-59**	-
		(B) Name, designation, address and DIN of each member of the board of directors of the issuer	Yes	-		-
		(C) Names, addresses, telephone numbers and e-mail addresses of the Company Secretary, legal advisor and bankers to the issuer.	Yes	-		
		(D) Name, address, telephone number and e-mail address of the compliance officer.	Yes	-		-
		(E) Names, addresses, telephone numbers, contact person, website addresses and e-mail addresses of the lead manager(s), registrars to the issue, bankers to the issue, brokers to the issue and syndicate member(s); URL of SEBI website listing out the details of self-certified syndicate banks, registrar to the issue and share transfer agents, depository participants, etc.	Yes	-		-
		(F) Names, addresses, telephone numbers peer review number, firm registration number and e-mail addresses of the auditors of the issuer.	Yes	-		-
		(G) Statement of inter-se allocation of responsibilities among lead manager(s).	-	NA		-
		(H) Following details of credit rating in case of a public issue of convertible debt instruments: (a) The names of all the credit rating agencies from which credit rating including unaccepted rating has been obtained for the issue of convertible debt instruments. (b) Details of all credit ratings, including unaccepted ratings, obtained for the public issue of convertible debt instruments. (c) All credit ratings obtained during the preceding three years prior to the filing the draft offer document/offer document for any of the issuer's listed convertible debt instruments at the time of accessing the market through a convertible debt instrument	-	NA		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		(I) Following details of IPO grading, if obtained: (a) Names of all credit rating agencies from which IPO grading has beenobtained. (b) Details of all grades obtained from such credit rating agencies. (c) Rationale or description of the grading(s), as furnished by the creditrating agencies.	-	NA		-
		(J) Name, address, telephone number, website address and e-mail address of the debenture trustee, in case of a public issue of convertible debtinstruments.	-	NA		-
		(K) Name, address, telephone number and e-mail address of the monitoring agency, if appointed, and disclosure as to whether such appointment ispursuant to these regulations.	-	NA		-
		(L) Name, address, telephone number and e-mail address of the appraising entity in case the project has been appraised.	-	NA		-
		(M) Filing the draft offer document/draft letter of offer/offer document: (a) Under this head, the office of the Board where the draft offer document/draft letter of offer/offer document has been filed. (b) Address of the Registrar of Companies, where copy of the offer document, having attached thereto the material contracts and documentsreferred to elsewhere in the offer document, has been filed.	Yes	-		Noted for Compliance
		(N) Where the issue is being made through the book building process, the brief explanation of the book building process.		NA		-
		(O) Details of underwriting: (a) Names, addresses, telephone numbers, and e-mail addresses of theunderwriters and the amount underwritten by each of them. (b) Declaration by the board of directors of the issuer that the underwriters have sufficient resources to discharge their respective obligations (c) In case of partial underwriting of the issue, the extent of such underwriting. (d) Details of the final underwriting arrangement indicating actual numberof specified securities underwritten, to be provided in the prospectus before it is registered with the Registrar of Companies.	-	-		Noted for compliance
		(P) Changes in the auditors during the last three years along with				

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		name, address, email address, peer review number and firm registration number of auditors and reasons thereof.	Yes	-		-
		(Q) Green Shoe Option, if applicable: (a) Name of the stabilising agent. (b) Maximum number of equity shares in number and as a percentage of the proposed issue size, proposed to be over-allotted by the issuer. (c) Maximum period for which the issuer proposes to avail of the stabilisation mechanism; (d) the stabilising agent shall disclose if it proposes to close the stabilisationmechanism prior to the maximum period. (e) Maximum increase in the equity share capital of the issuer and the post-issue shareholding pattern, in case the issuer is required to allot further equity shares to the extent of over-allotment in the issue. (f) Maximum amount of funds to be received by the issuer in case of furtherallotment and the use of these additional funds. (g) Details of the agreement or arrangement entered into by the stabilisingagent with the promoters or shareholders to borrow equity shares from the latter. The details shall, inter-alia, include the name of the promoters or shareholders, their existing shareholding in the issuer, the number and percentage of equity shares to be lent by them and other important terms and conditions including rights and obligations of each party. (h) Exact number of equity shares to be allotted/transferred pursuant to thepublic issue, stating separately the number of equity shares to be borrowedfrom the promoters or shareholders and over-allotted by the stabilising agent and the percentage of such equity shares in relation to the total issue size.				
	(9)	**Capital structure:**				
		(A) The capital structure in the following order in a tabular form: (a) Authorised, issued, subscribed and paid-up capital (number of securities, description and aggregate nominal value). (b) Size of the present issue, giving separately the promoters' contribution,if any, reservation for specified categories, if any, and net offer (number of securities, description, aggregate			**60-71**	

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		nominal value and issue amount (to be disclosed in that order) and applicable percentages in case of a book built issue. (c) Paid-up capital: (i) After the issue. (ii) After conversion of convertible instruments (if applicable). (d) Share premium account (before and after the issue).	Yes	-		-
	(B)	The following tables/notes shall be included after the table of the capital structure:				
		(a) Details of the existing share capital of the issuer in a tabular form, indicating therein with regard to each allotment, the date of allotment, the name of allottee, nature of allotment, the number of shares allotted, the face value of the shares, the issue price and the form of consideration.	Yes	-		-
		(b) Where shares have been issued for consideration other than cash or outof revaluation reserves at any point of time, details in a separate table, indicating the date of issue, date of revaluation of assets, persons to whomissued, price, reasons for the issue and whether any benefits have accrued to the issuer out of the issue.	-	NA		-
		(c) If shares have been allotted in terms of any scheme of arrangement approved under sections 391-394 of the Companies Act, 1956 or sections 230-234 of the Companies Act, 2013, as applicable, the details of such shares allotted, along with the page numbers where details of such schemeis given.	-	NA		-
		(d) Where the issuer has issued equity shares under one or more employee stock option schemes, particulars of equity shares issued under the employee stock option schemes may be aggregated quarter-wise, indicating the aggregate number of equity shares issued and the price range within which equity shares have been issued in each quarter.	-	NA		-
		(e) If the issuer has made any issue of specified securities at a price lower than the issue price during the preceding one year, specific details of the names of the persons to whom such specified securities have been issued, whether they are part of the promoter group, reasons for such issue and the price.	-	NA		-
		(f) Shareholding pattern of the issuer in the format as prescribed underRegulation 31 of the Securities and Exchange Board of	Yes	-		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		India (Listing Obligations and Disclosure Requirements) Regulations, 2015				
		(i) Following details regarding major shareholders: Names of the shareholders of the issuer holding 1% or more of the paid-up capital of theissuer as on the date of filing of the draft offer document/ or end of last week from the date of draft letter of offer and the offer document, as the case may be. Provided that details of shareholding aggregating at least 80% of capital of company shall be disclosed.	Yes	-		-
		(ii) Number of equity shares held by the shareholders specified in clause (i)including number of equity shares which they would be entitled to upon exercise of warrant, option or right to convert a debenture, loan or otherinstrument.	Yes	-		-
		(iii) Particulars specified in items (i) and (ii) as on a date two years prior to the date of filing of the draft offer document/ draft letter of offer and theoffer document, as the case may be.	Yes	-		-
		(iv) Particulars specified in items (i) and (ii) as on a date one year prior to the date of filing of the draft offer document/ draft letter of offer and theoffer document, as the case may be.	Yes	-		-
		(v) The particulars specified in items (i) and (ii) as on a date ten days prior to the date of date of filing of the draft offer document/ draft letter of offerand the offer document, as the case may be.	Yes	-		-
		(vi) If the issuer has made an initial public offer of specified securities in the preceding two years, the particulars specified in items (i), (ii), (iii) and (iv) shall be disclosed to indicate separately the names of the persons who acquired equity shares by subscription to the public issue and those who acquired the equity shares by allotment on a firm basis or through private placement.	-	NA		-
		(g) Proposal or intention, negotiations and consideration of the issuer to alter the capital structure by way of split or consolidation of the denomination of the shares, or issue of specified securities on a preferentialbasis or issue of bonus or rights or further public offer of specifiedsecurities, within a period of six months from the date of opening of the issue.	Yes	-		-
		(h) Total shareholding of each of the promoters in a tabular form,	Yes			

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		with the name of the promoter, nature of issue, date of allotment/transfer, number of shares, face value, issue price/ consideration, date when the shares were made fully paid-up, percentage of the total pre and post-issue capital, if anyand the number and percentage of pledged shares, if any, held by each promoter.		-		-
		(i) The number of members/shareholders of the issuer.	Yes	-		-
		(j) Details of:				
		(i) the aggregate shareholding of the promoter group and of the directors of the promoters, where the promoter is a body corporate.	Yes	-		-
		(ii) the aggregate number of specified securities purchased or sold by the promoter group and/or by the directors of the company which is a promoterof the issuer and/or by the directors of the issuer and their relatives in the preceding six months.	Yes	-		-
		(iii) all financing arrangements whereby the promoter group, the directorsof the company which is a promoter of the issuer, the directors of the issuerand their relatives have financed the purchase by any other person of securities of the issuer other than in the normal course of the business of the financing entity in the six months immediately preceding the date of filing of the draft offer document/offer document.	-	NA		-
		(iv) In case it is not possible to obtain information regarding sales and purchases of specified securities by any relatives of the promoter, details on the basis of the transfers as recorded in the books of the issuer and/or the depository, as applicable and a statement to such effect.	-	NA		-
		(k) Promoters' contribution:				
		(i) Details of promoters' contribution and lock-in period in a tabular form,separately in respect of each promoter by name, with the date of allotmentof specified securities, the date when fully paid-up, the nature of allotment(rights, bonus, preferential etc.), the number, face value and issue price, thepercentage of promoters' contribution to total issued capital and the date up to which the specified securities are subject to lock-in.	Yes	-		Noted for compliance

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		(ii) In the case of an initial public offer, details of all individual allotmentsfrom the date of incorporation of the issuer and in case of a further public offer by a listed issuer, such details for the preceding five years.	Yes	-		-
		(iii) In case of further public offers or rights issues, shares acquired by the promoters through a public issue, rights issue, preferential issue, bonus issue, conversion of depository receipts or under any employee stock option scheme or employee stock purchase scheme to be shown separatelyfrom the shares acquired in the secondary market and its aggregate cost of shares acquired in the secondary market, if available.	-	NA		-
		(iv) Details of compliance with applicable provisions of these regulations with respect to promoters'' contribution and lock-in requirements.	Yes	-		Noted for compliance
		(v) If the issuer is exempt from the requirements of promoters' contribution, the relevant provisions under which it is so exempt.		NA		
		(vi) A statement that the promoter undertakes to accept full conversion, if the promoters' contribution is in terms of the same optionally convertible debt instrument as is being offered to the public.		NA		-
		(l) A statement that the issuer, its directors or the lead manager(s) have not entered into any buy-back arrangements for purchase of the specified securities of the issuer	Yes	-		-
		(m) A statement that all securities offered through the issue shall be madefully paid-up, if applicable, or may be forfeited for non-payment of calls within twelve months from the date of allotment of securities.	Yes	-		-
		(n) Details of shareholding, if any, of the lead manager(s) and their associates (as defined under the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992) in the issuer.		NA		-
		(o) Details of options granted or equity shares issued under any scheme of employee stock option or employee stock purchase of issuer, in the preceding three years (separately for each year) and on a cumulative basis for all options or equity shares issued prior	-	NA		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		to the date of the offer document.				
		(p) The following details in cases where options granted to employees inpursuance of any employee stock option scheme existing prior to the initial public offer, are outstanding at the time of the initial public offer:	-	NA		-
		(i) options granted;	-	NA		-
		(ii) options vested;	-	NA		-
		(iii) options exercised;	-	NA		-
		(iv) the exercise price;	-	NA		-
		(v) the total number of shares arising as a result of exercise of option;	-	NA		-
		(vi) options lapsed;	-	NA		-
		(vii) variation of terms of options;	-	NA		-
		(viii) money realised by exercise of options;	-	NA		-
		(ix) total number of options in force;	-	NA		-
		(x) employee-wise details of options granted to: ● key managerial personnel; ● any other employee who receives a grant in any one year of optionsamounting to five per cent. or more of options granted during that year; ● identified employees who were granted options, during any one year, equal to or exceeding one per cent. of the issued capital (excluding outstanding warrants and conversions) of the issuer at the time of grant;	-	NA		-
		(xi) diluted Earnings Per Share pursuant to the issue of equity shares on exercise of options calculated in accordance with applicable accountingstandard on 'Earnings Per Share'.	-	NA		-
		(xii) where the issuer has calculated the employee compensation cost using the intrinsic value of the stock options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognised if it had used the fair value of the options and the impact of this difference on profits and on the Earnings Per Share of the issuer.	-	NA		-
		(xiii) description of the pricing formula and the method and significant assumptions used during the year to estimate the fair values of options, including weighted-average information, namely, risk-	-	NA		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		free interest rate, expected life, expected volatility, expected dividends, and the price of the underlying share in market at the time of grant of the option.				
		(xiv) impact on the profits and on the Earnings Per Share of the last three years if the issuer had followed the accounting policies specified in Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014, in respect of options granted in the last three years.	-	NA		-
		(xv) intention of the key managerial personnel and whole-time directors who are holders of equity shares allotted on exercise of options granted under an employee stock option scheme or allotted under an employee stock purchase scheme, to sell their equity shares within three months afterthe date of listing of the equity shares in the initial public offer (aggregate number of equity shares intended to be sold by the holders of options), if any. In case of an employee stock option scheme, this information same shall be disclosed regardless of whether the equity shares arise out of options exercised before or after the initial public offer.	-	NA		-
		(xvi) specific disclosures about the intention to sell equity shares arising out of an employee stock option scheme or allotted under an employee stock purchase scheme within three months after the date of listing, by directors, senior managerial personnel and employees having equity sharesissued under an employee stock option scheme or employee stock purchasescheme amounting to more than one per cent. of the issued capital (excluding outstanding warrants and conversions), which inter-alia shall include name, designation and quantum of the equity shares issued under an employee stock option scheme or employee stock purchase scheme andthe quantum they intend to sell within three months	-	NA		-
		(xvii) details of the number of shares issued in employee share purchase scheme, the price at which such shares are issued, employee-wise details of the shares issued to • key managerial personnel; • any other employee who is issued shares in any one year	-	NA		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		amounting to 5per cent. or more shares issued during that year; • identified employees who were issued shares during any one year equal to or exceeding 1 per cent. of the issued capital of the company at the timeof issuance;				
		(xviii) diluted Earnings Per Share (EPS) pursuant to issuance of shares under employee share purchase scheme; and consideration received againstthe issuance of shares.	-	NA		-
		(q) In case of a further public offer by a listed issuer, which has earlier (afterbeing a listed issuer) made any preferential allotment or bonus issue or qualified institutions placement of specified securities in the ten years preceding the date of the draft offer document/offer document, a confirmation that the relevant provisions of the regulations have been complied with.	-	NA		-
	(10)	**Particulars of the issue**				
		(A) Objects of the issue	Yes	-	**71-98**	-
		(B) Requirement of funds				
		(C) Strategic partners to the project or objects of the issue				
		(D) Financial partners to the project or objects of the issue				
		(E) Funding plan(Means of finance)		NA		
		(F) Appraisal		NA		
		(G) Schedule of implementation		NA		
		(H) Deployment/utilization of Funds	Yes			
		(I) Sources of financing of funds already deployed	Yes			
		(J) Details of balance fund deployment	Yes			
		(K) Interim use of funds	Yes	-		Noted for compliance
		(L) Expenses of the issue	Yes	-		-
		(M) Tax Benefits	Yes	-		-
	(11)	**About the Issuer:**				
		(A) Industry Overview	Yes	-	**102-123**	-
		(B) Business Overview	Yes		**124**	
		(1) Details of the business of the issuer	Yes	-	**124-150**	-
		(2) Business Strategy	Yes	-		-
		(3) Capacity and Capacity Utilization	Yes	-		-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		(4) Intellectual Property Rights	Yes	-		-
		(5) Property	Yes	-		-
		(C) Key Industry-Regulations	Yes		**151-156**	
		(D) History and Corporate Structure of the issuer	Yes	-		-
		(1) History including the following details	Yes	-	-	-
		(2) Object of the Issuer	Yes	NA	-	-
		(3) Details regarding Subsidiary	-	NA	-	-
		(E) Shareholders' agreements	-	NA	-	-
		• other agreements	-	NA	-	-
		• strategic partners	-	NA	-	-
		• financial partners	Yes	-		-
		(F) Management	Yes	-		-
		(a) Board of Directors	Yes	-	**162-174**	-
		(b) Compensation of Managing Directors and/or Whole-time Directors	Yes	-		-
		(c) Shareholding of directors	Yes	-		-
		(d) Interest of Directors	Yes	-		-
		(e) Change in the directorship the last three years,	Yes	-		-
		(f) Management Organization Structure	Yes	-		-
		(g) Corporate Governance	Yes	-		-
		(h) Key Managerial Personnel	Yes	-		-
		(i) Promoters shareholders	Yes	-		-
		(j) Dividend policy	Yes			
	(12)	**Financial Statements**	Yes	-	**182**	-
		I. **Requirements in case Indian Accounting Standards (Ind AS) isapplicable in the latest period presented in Restated Financial Information**				
		(A) Restated Financial information	-	NA	-	-
		(B) Other Financial Information	-	NA	-	-
		(C) Management's Discussion and Analysis of Financial Position andResults of Operations as reflected in the restated Ind AS CFS shall be provided in other financial information.	-	NA	-	-
		(D) Capitalization statement	-	NA	-	-
		II. **Requirements in case Indian GAAP is applicable in the**				

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		latest period presented in Restated Financial Information				
		(A) Restated Financial information	Yes	-	**182**	-
		(B) Other Financial Information	Yes	-	**183**	
		(C) Management's Discussion and Analysis of Financial Position and Results of Operations as reflected in the restated Indian GAAP CFS shallbe provided in other financial information.	Yes	-	**182**	-
		(D) Capitalization statement	Yes	-	**192**	-
		III. Financial Information of the Issuer in further public offers	-	NA	-	-
	(13)	**Legal and Other Information:**				
		(A) Outstanding Litigations and Material Developments	Yes	-		
		(B) Government approvals	Yes	-	**208-218**	
	(14)	Information with respect to group Companies	Yes	-	-	
		(A) In case of an issuer not being a government Company.	-	NA	-	-
		(B) In case there are more than five listed group companies, the financialinformation may be restricted to the five largest listed group companies to be determined on the basis of the market capitalization one month beforethe date of filing the draft offer document.	-	NA	-	-
		(C) In case there are no listed group companies, the financial informationshall be given for the five largest unlisted group companies based on turnover.	-	NA	-	-
		(D) Any pending litigation involving the group company which has a material impact on the issuer.	-	NA	-	
		(E) Information regarding significant adverse factors related to the group companies and in particular regarding: i. whether the company has become a sick company within the meaning of the Sick Industrial Companies (Special Provisions) Act, 1995 or is underwinding up/insolvency proceedings; ii. whether the company has made a loss in the immediately preceding year and if so, the profit or loss figures for the immediately preceding three years.	-	NA	-	-
		(F) Disclosure shall be made about group companies which had remained defunct and for which application was made to the	-	NA	-	-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
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		Registrar of Companiesfor striking off the name of the company, during the five years preceding the date of filing draft offer document with the Board.				
		(G) Common Pursuits	-		-	-
	(15)	Other Regulatory and Statutory Disclosures				
		(A) Authority for the issue	Yes	-	**218**	
		(B) Prohibition by Board	Yes	-	**218**	-
		(C) Confirmation in compliance with the Companies (Significant Beneficial Ownership) Rules, 2018.	Yes	-	**218**	-
		(D) Confirmation by Directors	-		**218**	-
		(E) Eligibility of the issuer			**218**	-
		(F) Compliance with Part B of this Schedule			**218**	-
		(G) Disclaimer clauses			**218**	-
		(H) Disclaimer in respect of jurisdiction:			**218**	-
		(I) Disclaimer clause of the stock exchanges			**218**	-
		(J) Disclaimer clause of the Reserve Bank of India			**218**	-
		(K) Listing: Names of the designated stock exchange			**218**	-
		(L) Consent	Yes	-	**218**	
		(M) Expert opinion			**218**	
		(N) Previous public and right issue	-	NA	-	-
		(O) Commission or brokerage on previous issues in last five years.	-	NA	-	-
		(P) particulars in regard to the issuer and other listed group companies/	-	NA	-	-
		(Q) Performance vis-à-vis objects	-	NA	-	-
		(R) Price information of past issues	-	-	-	-
		(S) Stock market data for equity shares of the issuer, if listed:		NA		-
		(T) Mechanism evolved for redressal of investor grievances				-
	(16)	**Issue Information:**				
		(A) Terms of the Issue	Yes	-	**233-240**	-
		(B) Issue Procedure	Yes	-	**241-247**	-
		(C) Description of Equity Shares and Terms of the Articles of Association	Yes	-	**281-292**	-
	(17)	**Any other material disclosures, as deemed necessary.**	-	NA	-	-

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
	(18)	In case of a fast track issue the disclosures	-	NA	-	-
	(19)	**Other Information:**				
		List of material contracts and inspection of documents for inspection	Yes	-	**293**	-
		Declaration By The Issuer	Yes	-	**293**	-
		Part B				
		Disclosures in a letter of offer	-	NA	-	-
		Part C				
		Certain disclosures not mandatory in case of a further public offer	-	NA	-	-
		Part D				
		Certain disclosures not mandatory in case of a fast track public issue	-	NA	-	-
		Part E				
		Disclosures in an abridged prospectus	-	-	-	Noted for compliance
		Part F				
		Disclosures in an abridged letter of offer	-	NA	-	-
VII		**Disclosures in a Placement Document**	-	NA	-	-
VIII		**Disclosures In Offer Document And Abridged Prospectus And Letter Of Offer For Issue Of Indian Depository Receipts**	-	NA	-	-
		Part A				
		Disclosures in offer document for issue of Indian depository receipts	-	NA	-	-
		Part B				
		Disclosures in an abridged prospectus for Indian depository receipts	-	NA	-	-
		Part C				
		Disclosures in the addendum to an offer document for rights issue of Indian depository receipts	-	NA	-	-
		Part D				
		Disclosures in an abridged letter of offer for rights issue of Indian depository receipts	-	NA	-	-
IX		**Public Communications and Publicity Materials**	-	-	-	
X		**Formats of advertisements for a public issue**				
		Part A				
		Format of pre-issue advertisement for a public issue	-	-	-	
		Part B				
		Format of issue opening advertisement for a public issue	-	-	-	Noted for compliance
		Part C				

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		Format of issue closing advertisement for a public issue	-	-	-	
		Part D				
		Format of billboards and banners	-	-	-	
		Part E				
		Compliance certificate in respect of news reports	-	-	-	
XI		**Format of Report to be Submitted By The Monitoring Agency**	-	NA	-	
XII		**Mandatory Collection Centers**	-	-	-	
XIII		**Book Building Process**	-	NA	-	
		Part A	-	NA	-	
		Book building process	-	NA	-	
		Part B	-	NA	-	
		Format of bid data displayed on stock exchange	-	-	-	
		Part C				
		Illustration regarding allotment to qualified institutional buyers other than anchor investors	-	-	-	
		Part D				
		Alternate method of book building	-	NA	-	
XIV		**Illustration Explaining The Procedure Of Allotment**				
		Part A				
		Illustration explaining the procedure of allotment	-	-	-	
		Part B				
		Illustration explaining minimum application size	-	-	-	
XV		**Format of Report for Green Shoe Option**	-	NA	-	
XVI		Nature of Changes in The Offer Document Requiring Filing of Updated Offer Document	-	-	-	
XVII		**Formats of Post-Issue Reports**				
		Part A				
		Format of final post-issue report for a public issue	-	-	-	Noted for compliance
		Part B				
		Format of initial post-issue report for a rights issue	-	NA	-	

Checklist Confirming regulation wise compliance with the Applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 for Draft Red Herring Prospectus of SSSMehta Industries Limited dated September 21, 2026						Annexure III
Reg. No.	**Sub-Reg.**	**Particulars**	**If Applicable (Yes/ No)**	**Not Applicable ("NA")**	**Page Number in DRHP where complied with**	**Comments**
		Part C				
		Format of final post-issue report for a rights issue	-	NA	-	
XVIII		**Format of Underwriting Devolvement Statement**	-	-	-	Noted for Compliance (If triggered)
XIX		**Listing of Securities on Stock Exchanges**	-	-	-	
XX		**Conditions/ Manner of Providing Exit Opportunity To Dissenting Shareholders**	-	NA	-	