(Please scan this QR code to view the DRHP and Draft Abridged Prospectus)

DRAFT ABRIDGED PROSPECTUS
Dated June 30, 2026

SHREE KRISHNA

SHREEKRISHNA IMPEX VENTURES LIMITED

(Formerly Known as Shreekrishna Impex Ventures Private Limited)

Corporate Identity Numbers: U52190MP2020PLC050793

REGISTERED OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
7th Floor, SE- 020-022, Bansal One, Rani Kamlapati Railway Station, E-2 Sector, Huzur, Bhopal- 462016, Madhya Pradesh, India	Ms. Chani Agarwal Company Secretary and Compliance Officer	Telephone No.: +91 0755-2992301 Email ID: ipo@skimpex.net	skimpex.net

PROMOTERS OF OUR COMPANY: MR. ASHISH AGARWAL AND MR. RAMESH CHANDRA GUPTA

DETAILS OF THE ISSUE

TYPE	FRESH ISSUE SIZE (IN ₹ LAKHS)	OFFER FOR SALE SIZE (NO. OF SHARES)	TOTAL ISSUE SIZE	ELIGIBILITY 229(1) / 229(2) & SHARE RESERVATION AMONG QIB, NIB & INDIVIDUAL INVESTORS
Fresh Issue	Upto 74,28,000 Equity Shares aggregating to ₹ [●] Lakhs	Not Applicable	Upto 74,28,000 Equity Shares aggregating to ₹ [●] Lakhs	The Issue is being made pursuant to Regulation 229 (2) and 253 (1) and 253 (2) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"). For further details, see "***Other Regulatory and Statutory Disclosures – Eligibility for the Issue***" on page 336 of the Draft Red Herring Prospectus. For details of share reservation among NIIs and Individual Investors, see "***Issue Structure***" on page 361 of the Draft Red Herring Prospectus.

DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDERS AND THEIR AVERAGE COST OF ACQUISITION PER EQUITY SHARE – NOT APPLICABLE AS THE ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES

RISK IN RELATION TO THE FIRST ISSUE

This being the first public offer of Equity Shares of our Company, there has been no formal market for the Equity Shares. The face value of the Equity Shares is ₹ 10/- each. The Floor Price, the Cap Price and the Issue Price to be determined by our Company in consultation with the Book Running Lead Manager on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process, as disclosed in "***Basis for Issue Price***" on page 125 of the Draft Red Herring Prospectus or in case where, Price Band is not disclosed otherwise, will be advertised in two national daily newspapers (one each in English and in Hindi) with wide circulation at least two working days prior to the Bid / Issue Opening Date, should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of this Draft Red Herring Prospectus. Specific attention of the investors is invited to section titled "***Risk Factors***" appearing on page 21 of the Draft Red Herring Prospectus.

ISSUER'S ABSOLUTE RESPONSIBILITY

Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Red Herring Prospectus contains all information with regard to our Company and the Issue, which is material in the context of the Issue, that the information contained in this Draft Red Herring Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes this Draft Red Herring Prospectus as a whole or any of such information or the expression of any such opinions or intentions, misleading in any material respect.

LISTING

The Equity Shares issued through this Draft Red Herring Prospectus are proposed to be listed on the SME Platform of BSE Limited (**BSE SME**) in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. Our Company has received an 'in-principle' approval letter dated [●] from BSE SME for using its name in this Offer Document for listing our shares on the SME Platform of BSE Limited. For this Issue, the Designated Stock Exchange will be the BSE Limited (BSE).

BOOK RUNNING LEAD MANAGER TO THE ISSUE

DETAILS OF BOOK RUNNING LEAD MANAGER		CONTACT PERSON	EMAIL & TELEPHONE
DIGGI CORPORATE ADVISORS ™	**DIGGI CORPORATE ADVISORS PRIVATE LIMITED**	Mr. Tarun Dhandh/Ms. Heena Hora	**Email:** smeipo@diggicorporate.com **Tel. No:** +91-8097987119

DETAILS REGISTRAR TO THE ISSUE

NAME AND LOGO OF THE REGISTRAR		CONTACT PERSON	EMAIL & TELEPHONE
MudraRTA	**MUDRA RTA VENTURES PRIVATE LIMITED**	Mr. Akshay Tanwar	**Email**: ipo@mudrarta.com **Tel. No**: +91- 9958808069

BID/ISSUE PERIOD

Anchor Investor Bidding Date: [●]*	Bid/Issue Opens On: [●]*	Bid/Issue Closes On**: [●]^

Our Company, in consultation with the BRLM, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bid/ Issue Period shall be one Working Day prior to the Bid/ Issue Opening Date.

*** Our Company, in consultation with the BRLM, may consider closing the Bid/Issue Period for QIBs one Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations.*

^The UPI Mandate end time and date shall be at 5:00 p.m. on Bid/Issue Closing Day.

IN THE NATURE OF DRAFT ABRIDGED PROSPECTUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE DRAFT RED HERRING PROSPECTUS

(Please scan this QR code to view the DRHP and Draft Abridged Prospectus)	The following is a general summary of certain disclosures in the Draft Red Herring Prospectus and the terms of the Issue and is not exhaustive, nor does it purport to contain a summary of all the disclosures in the Draft Red Herring Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in the Draft Red Herring Prospectus, which is available at the websites of the BSE Limited ("BSE", "Stock Exchange") at www.bseindia.com, at the website of the Company at skimpex.net and the website of the Book Running Lead Managers at www.diggicorporate.com. References below are to the page numbers of the Draft Prospectus dated June 30, 2026 Unless otherwise specified all capitalized terms used herein and not specifically defined bear the same meaning as ascribed to them in the Draft Red Herring Prospectus.

1. Summary of the primary business

a. Business Overview - Products and Services

Our Company, Shreekrishna Impex Ventures Limited ("SKIVL" or the "Company"), was originally incorporated as 'Shreekrishna Impex Ventures Private Limited' as a private limited company under the provisions of the Companies Act, 2013 pursuant to a Certificate of Incorporation dated January 28, 2020, issued by the Registrar of Companies, Central Processing Centre, bearing Corporate Identification Number ("CIN") U52190MP2020PTC050793. Subsequently, the Company was converted into a public limited company, and a fresh Certificate of Incorporation consequent upon such conversion was issued by the Registrar of Companies, Central Processing Centre on February 27, 2025, reflecting the change in the name of the Company to 'Shreekrishna Impex Ventures Limited' and the change in its CIN to U52190MP2020PLC050793. The Registered Office of our Company is situated at 7th Floor, SE-020-022, Bansal One, Rani Kamlapati Railway Station, E-2 Sector, Huzur, Bhopal, Madhya Pradesh - 462016. The Company has evolved from a proprietorship concern, RK Distributor, founded by our Promoter, Mr. Ashish Agarwal, which was engaged in the export of fresh fruits. Our Company has acquired identified assets, liabilities, including existing buyer and supplier relationships pursuant to a MOU cum Business Transfer Agreement dated April 1, 2021. Since its incorporation, our Company has established operations in the export of fresh produce, primarily bananas and other fresh fruits, to international markets. Our operations encompass the procurement of fresh produce, pre-cooling, cold storage, grading, packaging and export to customers in international markets.

Our primary export product is the Cavendish variety of bananas. We procure bananas primarily through intermediaries who source produce from farmers across Maharashtra, Madhya Pradesh and Andhra Pradesh. The Company has also commenced direct procurement from farmers. The procured produce is processed at our facilities and exported to international markets, including Iraq, Uzbekistan, Syria, Iran, Afghanistan, the United Arab Emirates ("UAE") and Russia.

In addition to bananas, our Company also exports four varieties of table grapes, namely Thompson Seedless, Sonaka, Sharad and Crimson. These grapes are procured primarily from farmers cultivating grapes in vineyards located in Nashik and Sangli, Maharashtra.

Our revenue from operations from the sale of products is predominantly derived from the sale of bananas, which contributed approximately 99.79%, 99.63%, 96.14% and 99.78% of our revenue from operations during the nine months period ended December 31, 2025 and Fiscal 2025, Fiscal 2024 and Fiscal 2023, respectively. Accordingly, our business is significantly dependent on the sale of bananas.

Our Company operates cold chain facilities at Solapur, Maharashtra. The Solapur facility houses two cold storage units with an aggregate annual storage capacity of 78,390.73 MT, as certified by an independent Chartered Engineer from Garg and Associates vide certificate dated June 15, 2026.

Our Company holds ISO 9001:2015 (Quality Management System) and ISO 22000:2018 (Food Safety Management System) certifications. Our Company has also been recognised as a Three Star Export House by the Government of India.

Our Company has also participated in multimodal export logistics initiatives for the transportation of fresh produce. In coordination with the Agricultural and Processed Food Products Export Development Authority ("APEDA"), the Andhra Pradesh State Horticulture Department and Container Corporation of India Limited ("CONCOR"), our Company participated in the dispatch of the first banana reefer train of the season from Tadipatri, Andhra Pradesh, to Jawaharlal Nehru Port, Mumbai, for onward export to Iraq.

b. Industries Served and Typical Customer

Our customer base comprises wholesale distributors and importers across our export markets. The nature of the fresh produce export business requires that customer relationships are built around consistency of supply, quality compliance with destination-market regulations, and reliable cold chain and documentation capabilities.

Our customer base is concentrated, with our top one customer contributing 67.91%, 51.38%, 36.00%, and 22.81% of our revenue from product sales for the nine months period ended December 31, 2025 and Fiscal 2025, Fiscal 2024 and Fiscal 2023, respectively. Further, our top three customers contributed 92.81%, 90.39%, 64.17%, and 59.14%, while our top five customers contributed 98.04%, 93.70%, 78.39%, and 75.16% of our revenue from product sales during the corresponding periods.

c. Segment Reporting and Revenue Contribution

Our Company is engaged in the business of procurement, packaging and export of fresh fruits. There are no separate reportable segments. For further details, please see "***Notes to the Financial Statements for the Restated Period – Note 1. S – Segment reporting***" on page 254 of the Draft Red Herring Prospectus.

d. Key Geographies

We serve customers across India and overseas in countries including Iraq, Uzbekistan, Syria, Iran, Afghanistan, the United Arab Emirates ("UAE") and Russia.

e. Revenue Concentration Among Top 10 Customers

The table below sets forth details of our revenue from operations generated from top 10 customers in each of the respective periods indicated:

(₹ in Lakhs)

Customer	Nine months period ending December 31, 2025	% of Revenue from Product Sale	Fiscal 2025	% of Revenue from Product Sale	Fiscal 2024	% of Revenue from Product Sale	Fiscal 2023	% of Revenue from Product Sale
Top 1	25,640.23	67.91	21,973.43	51.38	11,739.02	36.00	5,041.86	22.81
Top 3	35,040.41	92.81	38,652.89	90.39	20,923.32	64.17	13,071.84	59.14
Top 5	37,014.94	98.04	40,068.45	93.70	25,559.82	78.39	16,611.06	75.16
Top 10	37,718.14	99.90	41,392.00	96.79	29,917.97	91.76	20,181.06	91.31

As certified by M/s S L Chhajed & Co LLP, Statutory Auditor, by way of their certificate dated June 27, 2026

For complete break up of revenue from each top 10 customers, please refer to the section titled Risk Factors beginning on page no. 21 of the Draft Red Herring Prospectus.

f. Key manufacturing or other Facilities

We operate cold storage, warehousing, and farm infrastructure in Maharashtra. In addition, our Company has entered into lease arrangements for agricultural land in Madhya Pradesh and Maharashtra for the purpose of contract farming. Our facility network is organised around two principles: cold storage infrastructure is positioned close to sourcing regions to minimise the time between harvest and cold storage entry, and export operations infrastructure is positioned with access to major port gateways.

City	Location	Total Area	Usage Purpose
Bhopal	7th Floor, SE-020-022, Bansal One, Near Ranikamlapati Railway Station, Bhopal, Madhya Pradesh	210.66 sq. mtrs	Registered Office
Solapur	Plot No- B-2/7, Tembhurni Industrial Area, Taluka Madha, Dist. Solapur, Maharashtra - 413211	2,358 sq. mtrs	Cold Storage
Solapur	Plot No- B-2/8, Tembhurni Industrial Area, Taluka Madha, Dist. Solapur, Maharashtra - 413211	2,890 sq. mtrs	Cold Storage
Solapur	Plot No- B-2/6, Tembhurni Industrial Area, Taluka Madha, Dist. Solapur, Maharashtra - 413211	3,109 sq. mtrs	Warehouse

g. Business Strengths and Strategies

<u>Strengths</u>

1. Integrated Supply Chain Supported by Owned Infrastructure
2. Diversified Procurement Network Across Key Sourcing Regions
3. Established Presence in International Markets with Long-Term Customer Relationships
4. Product-Specific Quality Control Procedures and Export Compliance
5. Three Star Export House Recognition and Export Capabilities

For further and complete information, see "***Business Overview***" beginning on page no. 170 of the Draft Red Herring Prospectus.

<u>Strategies</u>

1. Deepen presence in Existing Export Markets
2. Strengthen Sourcing through Contract Farming and Farmer Engagement
3. Expand Product Portfolio and Increase Non-Banana Export Volumes
4. Expand Cold Chain cum Processing Infrastructure
5. Reduction in Financial Indebtedness
6. Expand Presence in New International Markets

For further and complete information, see "***Business Overview***" beginning on page 170 of the Draft Red Herring Prospectus.

2. Summary of the Industry (Source: Infomerics Report)

The fresh fruit industry is an important part of the horticulture sector and covers a wide range of fruits produced and consumed across domestic and international markets. Fresh fruits form an essential part of daily food consumption due to their nutritional value, natural taste and wide acceptance across households, retail markets, food service channels and export markets.

The industry is closely linked to agricultural production and is influenced by factors such as climatic conditions, crop cycles, regional cultivation patterns and availability of suitable varieties. Since all fruits cannot be cultivated across all regions due to differences in climate, soil conditions and seasonality, demand for fresh fruits is supported by regional production diversity and consumer preference for variety. Fruits are an important source of vitamins, minerals, fibre and natural sugars, making them a key component of balanced diets.

Due to their perishable nature, freshness, quality and timely availability remain important characteristics of the industry.

India has a well-established fresh fruit industry supported by its diverse agro-climatic conditions, large cultivation base and year-round production of several fruit crops. The country produces a broad range of fruits catering to both domestic consumption and international markets.

Overall, the fresh fruit industry represents a significant segment of the agricultural economy, with relevance across farming, trade, retail and exports. Its importance is supported by regular consumption, wide product variety, nutritional relevance and India's natural advantage in cultivating fruits across different regions and seasons. For further information, see "***Industry Overview***" beginning on page 137 of the Draft Red Herring Prospectus.

3. Promoters

The Promoters of our Company are Mr. Ashish Agarwal and Mr. Ramesh Chandra Gupta

Sr. No.	Name	Individual/Corporate	Experience and Educational Qualification / Corporate Information
1.	Mr. Ashish Agarwal	Individual	He has been associated with the Company, since its incorporation in 2020. He holds a Bachelor of Commerce degree from Barkatullah Vishwavidyalaya, Bhopal (1998). He possesses over 12 years of entrepreneurial and managerial experience in packaging and export of agricultural products and pharmaceutical retail.
2.	Mr. Ramesh Chandra Gupta	Individual	He was appointed to the Board on August 29, 2024. He has over 24 years of experience in pharmaceutical sector. He was the proprietor of Kumar Medical and Surgical and looked after its overall business activities from 2001 till the time it was dissolved in 2024.

For further information, see "***Promoters and Promoter Group***" beginning on page no. 234 of the Draft Red Herring Prospectus.

4. Objects of the Issue

Issue of up to 74,28,000 Equity Shares for cash at an Issue Price of ₹[●] per Equity Share (including a premium of ₹[●] per Equity Share) aggregating up to ₹ [●] Lakhs. Our Company plans to use the funds raised from this Issue for the following key purposes and to gain the benefits of listing on the BSE SME Exchange. This includes improving our brand visibility and creating a public market for our equity shares in India:

Particulars	Description
Repayment/ prepayment, in full or in part, of certain outstanding borrowings availed by our Company; (₹1,500.00 Lakhs)	Our Company proposes to utilise up to ₹1,500.00 lakh from the Net Proceeds towards repayment or prepayment, in full or in part, of certain outstanding borrowings availed by our Company, including facilities from Punjab National Bank and Bank of Maharashtra. We believe such repayment/prepayment will reduce our outstanding indebtedness and debt servicing costs, improve our debt-to-equity ratio, strengthen our capital structure, and enable utilisation of internal accruals towards business growth, thereby enhancing our credit profile and financial flexibility for future expansion.
Financing the capital expenditure requirements in relation to the expansion of our Facility; (₹2,345.00 Lakhs)	We propose to utilise ₹1,945.00 lakh towards establishing a new Cold Storage cum Pack House facility at Village Lonwadi, Taluka Niphad, Nashik, strategically located within the Nashik–Niphad horticultural belt, proximate to our procurement clusters and the JNPT export corridor. The facility, comprising pre-cooling, grading, sorting, packing and temperature-controlled storage infrastructure, is expected to reduce dependence on third-party cold-chain providers, lower post-harvest losses and strengthen export readiness. Additionally, ₹400.00 lakh is proposed for procurement of 12 trucks to expand our in-house logistics fleet and support growing export volumes.
Funding working capital requirements of our	Our Company proposes to utilise ₹2,500.00 lakh from the Net Proceeds to fund incremental working capital requirements for Fiscal 2027 and Fiscal 2028. Given our CIF-based export

Company; (₹2,500.00 Lakhs)	model, our operating cycle of approximately 105–106 days creates a timing mismatch between cash outflows towards procurement, packaging, cold-chain handling, freight and insurance, and the realisation of export proceeds from customers, typically within 90–100 days. The proposed deployment is intended to bridge this gap, support anticipated growth in export volumes, and ensure uninterrupted procurement, processing and shipment operations.
General corporate purposes [(1)]	The amount to be utilised for general corporate purposes will not exceed fifteen percent of the amount being raised by our company or ₹ 10 Crores, whichever is less in accordance with Regulation 230(2) of the SEBI ICDR Regulation, 2018. Our management, in accordance with the policies of our Board, will have flexibility in utilizing the proceeds earmarked for General Corporate Purposes

[(1)] To be finalised upon determination of the Issue Price and updated in the Prospectus prior to filing with RoC. The cumulative amount to be utilized for general corporate purposes shall not exceed 15% of the Gross Proceeds of the Issue or Rs.1000 lakh whichever is lower.

For further information, see "***Objects of the Offer***" beginning on page no 102 of the Draft Red Herring Prospectus.

5. Pre-Offer and Post-Offer shareholding of our Promoters, members of the Promoter Group and top 10 Shareholders

The shareholding pattern of our Promoters, Promoter Group and all other Shareholders before and after the Offer as at allotment is set forth below:

Sl. No.	Shareholders	Pre-Issue Shareholding		Post-Issue Shareholding	
		Number of Equity Shares	Shareholding (in%) *	Number of Equity Shares	Share Holding (in %)
	PROMOTERS AND PROMOTERS GROUP				
1.	Mr. Ashish Agarwal	1,61,28,400	92.97	[●]	[●]
2.	Mr. Ramesh Chandra Gupta	2,440	0.01	[●]	[●]
3.	Ms. Aarti Agarwal	12,07,800	6.96	[●]	[●]
4.	Ms. Kiran Gupta	2,440	0.01	[●]	[●]
5.	Mr. Shirish Ramesh Agarwal	2,440	0.01	[●]	[●]
6.	Mr. Manish Agrawal	2,440	0.01	[●]	[●]
7.	Ms. Rani Goyal	2,440	0.01	[●]	[●]
	OTHER SHAREHOLDERS				
	NIL				
	Total	**1,73,48,400**	**100**	**[●]**	**[●]**

For further details, see "***Capital Structure***" beginning on page no. 89 of the Draft Red Herring Prospectus.

6. Summary of Restated Financial Information

The following details are derived from the Restated Financial Information as at for the Financial Years ended December 31, 2025 March 31, 2025, March 31, 2024 and March 31, 2023:

(Amount in lakhs except percentages)

Particulars	Nine Month period ended	For Fiscal Year		
	December 31,2025	March 31, 2025	March 31, 2024	March 31, 2023
Share Capital/ Partners Capital	7.11	7.11	7.11	5.01

Particulars	Nine Month period ended	For Fiscal Year		
	December 31,2025	March 31, 2025	March 31, 2024	March 31, 2023
Net Worth#	3348.09	2,408.16	1,520.41	658.67
Revenue from operations$	38,727.47	43,936.89	33,228.63	22,214.35
EBITDA	1,489.00	1,205.36	1,107.01	138,98
Profit after Tax	939.93	887.75	614.8	208.61
Basic Earnings Per Share@	5.42	5.12	5.02	2.82
Diluted Earnings Per Share@	5.42	5.12	5.02	2.82
Return on Equity / Net Worth	32.66%	45.19%	56.44%	58.89%
*Net Asset Value per Equity Shares (Post Bonus)	19.3	5.39	8.76	13.88
^Total Borrowings (as per Restated)	5782.18	3562.53	2,870.54	2117.91
Cash flow from operating activities	-4059.34	-1,601.51	163.85	-1921.65
Cash flow from investing activities	609.2	81.73	-1896.84	-693.96
Cash flow from financing activities	1881.3	452.2	782.07	2,464.11

Notes:

Net Worth = Restated Equity Share Capital plus Restated Reserves & Surplus

$ Revenue = Restated Revenue from operations

@ Earnings per share (Basic & diluted) = Restated profit after tax for the period divided by Restated weighted average number of Equity Shares outstanding during the period

**Net Asset Value per Equity Share = Restated Net worth divided by Restated weighted average number of Equity Shares outstanding during the period*

^Total Borrowings = Restated Long-Term Borrowings Plus Restated Short-Term Borrowings

For details, see *"Restated Financial Information", "Other Financial Information"* and *"Management's Discussion and Analysis of Financial Conditions and Results of Operations"* on pages 240, 291 and 298, respectively of Draft Red Herring Prospectus .

7. Summary of Key Performance Indicators

Key Operational and Financial KPIs of our Company

KPI	Unit	Nine months ended December 31, 2025	Fiscal 2025	Fiscal 2024	Fiscal 2023
Financial KPI					
Revenue from Operations (1)	₹	38,727.47	43,936.89	33,228.63	22,214.35
Gross Profit (2)	₹	2,030.62	1,738.88	1,503.34	388.48
Gross Profit Margin (3)	%	*5.24%*	*3.96%*	*4.52%*	*1.75%*
EBITDA (4)	₹	1,489.00	1,205.36	1,107.01	138.98
EBITDA Margin (5)	%	*3.84%*	*2.74%*	*3.33%*	*0.63%*
PAT (6)	₹	939.93	887.75	614.89	208.61
PAT Margin (7)	%	*2.43%*	*2.02%*	*1.85%*	*0.94%*
Net worth (8)	₹	3348.09	2408.16	1520.41	658.67
Return on equity (9)	%	32.66%	45.19%	56.44%	58.89%
Return on capital employed (10)	%	17.06%	27.24%	23.84%	12.02%
Operational KPI					
Export Revenue from Sale of Goods (11)	₹	37,756.30	42,202.68	31,365.43	21,976.57
Export volume (12)	In MT	77505.74	84634.96	69055.74	44668.26
No of Container exported (13)	No	3,681.00	4,018.00	3,279.00	2,121.00

KPI	Unit	Nine months ended December 31, 2025	Fiscal 2025	Fiscal 2024	Fiscal 2023
Average revenue per employee (14)	₹	277.62	417.85	482.55	477.75
Revenue per Container (15)	₹	10.26	10.50	9.57	10.36
Number of Countries Exported (16)	No	6	5	7	8
Export Revenue per Country (17)	₹	6,292.72	8,440.54	4,480.78	2,747.07

As certified by M/s S L Chhajed & Co LLP, Statutory Auditor, by way of their certificate dated June 27, 2026.

Explanation of KPIs:

(1) Revenue from operations means revenue from sales and other operating revenue.
(2) Gross profit means revenue from operation minus cost of goods sold which includes purchase of stock in trade and other procurement expenses and transportation expenses and ocean freight
(3) Gross Profit margin means Gross profit divided by revenue from operations
(4) EBITDA is calculated as Profit before tax and exceptional item + Depreciation + Finance cost - Other Income
(5) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations
(6) PAT is calculated as Profit after tax as per restated financial
(7) 'PAT Margin' is calculated as PAT for the year divided by revenue from operations
(8) Net worth is equal to paid up share capital + total reserve
(9) Return on Equity (RoE) is calculated as Profit after Tax divided by Average Shareholders' Equity, where Average Shareholders' Equity is computed as (Opening Shareholders' Equity + Closing Shareholders' Equity) ÷ 2. Whereas Shareholders' Equity represents the aggregate of the Company's paid-up equity share capital and other equity (including reserves).
(10) Return on Capital Employed (RoCE) is calculated as Earnings Before Interest and Tax (EBIT) ÷ Capital Employed, where Capital Employed is the aggregate of Net Worth, Long-term Borrowings, and Short-term Borrowings.
(11) Export Revenue from Sale of Goods represents the revenue generated by our Company from the export of goods to customers located outside India.
(12) Export Volume represents the aggregate quantity of goods, including bananas, grapes and other products, exported by our Company outside India during the relevant period.
(13) Number of Containers Exported represents the total number of export containers utilised by our Company for the shipment of goods during the relevant period.
(14) Average Revenue per Employee is calculated as Export Revenue from Sale of Goods divided by the average number of employees during the relevant period.
(15) Revenue per Container is calculated as Export Revenue from Sale of Goods divided by the Number of Containers Exported during the relevant period.
(16) Number of Countries Exported to represents the total number of countries to which our Company exported goods during the relevant period.
(17) Export Revenue per Country is calculated as Export Revenue from Sale of Goods divided by the Number of Countries Exported To during the relevant period.

8. Risk Factors

The following are the top 10 internal risk factors as disclosed in the DRHP:

1. Our revenue from operations from sale of product is significantly derived from the sale of a single product category, i.e. bananas, and any decline in demand, volatility in pricing, or inability to maintain quality of such produce may have a material adverse effect on our business, results of operations, financial condition, and cash flows.
2. We may face shortages in the availability of agricultural produce, primarily bananas, or procure produce that does not meet export quality standards, which could adversely affect our business, results of operations, financial condition and cash flows.
3. A substantial portion of our export revenue is derived from Iraq and Uzbekistan. Any adverse changes in the economic, political, regulatory, trade or foreign exchange environment in these countries, or a reduction in demand from these markets, could adversely affect our business, financial condition, results of operations and cash flows

4. Our revenue base is concentrated among a limited number of customers, and any loss of one or more such customers, deterioration in their financial condition, or reduction in their demand for our products may adversely impact our business, results of operations, financial condition and cash flows.
5. Our company has experienced certain past non-compliances under the Companies Act, 2013 in relation to the issuance, allotment and other corporate actions involving our Equity Shares. Any regulatory action or penalties in respect thereof may adversely affect our business, financial condition, results of operations:
6. There is an outstanding income tax demand against one of our Promoters, and any adverse outcome in the said matter could affect the said Promoter and, in turn, may adversely affect our business, reputation, results of operations, financial condition and cash flows.
7. We have not registered a charge with the Registrar of Companies in respect of one of our borrowings within the prescribed timeline under the Companies Act, 2013. Although the said borrowing has been fully repaid, our Company and the officers in default may be subject to regulatory action, including monetary penalties, in relation to such past non-compliance.
8. We depend on a limited number of suppliers, intermediaries and aggregator for sourcing fresh fruits, and any disruption in supply or adverse change in procurement terms may materially affect our business.
9. Our business is dependent on adequate availability of water for cultivation, and any shortage of water or disruption in irrigation may materially and adversely affect our business, financial condition, results of operations and cash flows.
10. Any disruption or failure in our cold chain infrastructure and logistics operations may adversely affect the quality of our products and, in turn, our business, results of operations, financial condition and cash flows.

For further details of the risks applicable to us, see "***Risk Factors***" beginning on page 21 of the Draft Red Herring Prospectus. Investors are advised to read the risk factors carefully before making an investment decision in the Issue.

9. Details of weighted average cost of acquisition of Equity Shares of our Promoters

The weighted average cost of acquisition of Equity Shares of our Promoters are as follows:

S. No.	Name of the Promoter	Number of Equity Shares held as on date	Weighted Average cost of acquisition ("WACA") per Equity Share (in ₹)	WACA per Equity Shares acquired in last three years (in ₹)	WACA per Equity Shares acquired in last one year (in ₹)
1.	Mr. Ashish Agarwal	1,61,28,400	3.80	4.92	N/A*
2.	Mr. Ramesh Chandra Gupta	2,440	5.74	5.72	N/A*

** Notes – There have been no transactions by the Promoters during the last one year.*
There are no Selling Shareholders of our Company.

10. Board of Directors and Key Managerial Personnel

The names and designations of members of the Board of Directors and Key Managerial Personnel are set forth below:

S. No.	Name	Designation
Board of Directors		
1.	Mr. Ashish Agarwal	Chairman and Managing Director
2.	Mr. Sachin Sanjeev Khule	Whole-Time Director
3.	Mr. Ramesh Chandra Gupta	Non-Executive Director
4.	Ms. Sonal Raghuwanshi	Independent Director
5.	Mr. Anand Agarwal	Independent Director
Key Managerial Personnel		
1.	Kriti Pandey	Chief Financial Officer
2.	Chani Agarwal	Company Secretary and Compliance Officer

For further details, see "***Management***" beginning on page 220 of the Draft Red Herring Prospectus.

11. Auditor Qualifications

The Statutory Auditors of our Company have not expressed any qualification, reservation, adverse remark, matter of emphasis, or other observation on our financial statements for the periods covered in the Draft Red Herring Prospectus.

12. Summary table of outstanding litigations

A summary of outstanding litigation proceedings involving our Company, Promoters, Directors, Key Managerial Personnel and members of Senior Management, as on the date of the Draft Red Herring Prospectus in terms of the SEBI ICDR Regulations is provided below:

Name of Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoter	Material Civil Litigations	Aggregate amount involved (₹ in Lakhs)
Company						
By the Company	Nil	NA	NA	NA	Nil	Nil
Against the Company	4	4	Nil	Nil	Nil	5.21
Promoters						
By the Promoters	Nil	NA	NA	NA	Nil	Nil
Against the Promoters	Nil	1	Nil	Nil	Nil	3,442.78
Directors other than Promoters						
By our directors	Nil	NA	NA	NA	Nil	Nil
Against the Directors	Nil	Nil	Nil	Nil	Nil	Nil
KMPs and SMPs*						
By KMPs and SMPs	1	NA	NA	NA	Nil	7.19
Against KMPs and SMPs	Nil	Nil	Nil	NA	NA	Nil
Group Companies						
By Group Companies	Nil	NA	NA	NA	Nil	Nil
Against Group Companies	Nil	Nil	Nil	Nil	Nil	Nil
Subsidiary						
By Subsidiary	Nil	NA	NA	NA	Nil	Nil
Against Subsidiary	Nil	Nil	Nil	Nil	Nil	Nil

ANY OTHER INFORMATION AS PER BOOK RUNNING LEAD MANAGER / ISSUER COMPANY – NIL

Disclaimer: The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold (i) in the United States only to "qualified institutional buyers", as defined in Rule 144A of the Securities Act, and (ii) outside the United States in offshore transactions in reliance on Regulation S under the Securities Act and in compliance with the applicable laws of the jurisdiction where those offers and sales occur.