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(Please scan this QR code to view the Red Herring Prospectus)



AMBA AUTO SALES AND SERVICES LIMITED

Corporate Identification Number: U47594KA2005PLC035690

Our Company was originally incorporated as 'Amba Auto Sales and Services Private Limited' as a private limited company under the Companies Act, 1956 on February 24, 2005 pursuant to a Certificate of Incorporation bearing CIN: U05010KA2005PTC035690 issued by the Registrar of Companies, Bangalore, Karnataka. Thereafter, our Company was converted into a public limited company from a private limited company pursuant to a special resolution passed by the shareholders of our Company on February 08, 2025 consequent to which the name of our Company changed from 'Amba Auto Sales and Services Private Limited' to 'Amba Auto Sales and Services Limited' and a fresh Certificate of Incorporation bearing CIN U47594KA2005PLC035690 was issued by the Registrar of Companies, Central Processing Centre on May 14, 2025.

Registered Office: Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068. Tel.: +91-9900367421; Email: cs@ambabajaj.com; Website: www.ambauto.com; Contact Person: Mr. Chetan Kumar Hiralal Solanki, Company Secretary & Compliance Officer

PROMOTERS OF OUR COMPANY: MR. PRADEEP KUMAR LOHIA, MR. RAKESH KUMAR LOHIA AND MR. VIKASH KUMAR LOHIA

THE ISSUE

INITIAL PUBLIC ISSUE OF UP TO 48,24,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH ("EQUITY SHARES") OF OUR COMPANY FOR CASH AT A PRICE OF ₹[●] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹[●] PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING UP TO ₹[●] LAKHS ("ISSUE /ISSUE"). THIS ISSUE INCLUDES A RESERVATION OF UP TO 2,42,000 EQUITY SHARES AGGREGATING UP TO ₹[●] LAKHS FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION IS HERINAFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE SHALL CONSTITUTE 26.33% AND 25.01%, RESPECTIVELY, OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY, RESPECTIVELY.

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

PRICE BAND: ₹130 TO ₹135 PER EQUITY SHARE OF FACE VALUE OF ₹10 EACH

- QIB Portion: Not More than 50.00% of the Net Issue ● Individual Investors Portion: Not Less than 35.00% of the Net Issue
- Non-Institutional Bidders Portion: Not Less than 15.00% of the Net Issue ● Market Maker Portion: 2,42,000 Equity Shares or 5.02% of the Issue

THE FLOOR PRICE IS 13 TIMES THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 13.5 TIMES THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025 AT THE FLOOR PRICE IS 22.56 TIMES AND AT THE CAP PRICE IS 23.43 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 2000 EQUITY SHARES AND IN MULTIPLES OF 1000 EQUITY SHARES THEREAFTER.

BID/ ISSUE PROGRAMME

BID/ ISSUE OPENS ON: MONDAY, APRIL 27, 2026⁽¹⁾

BID/ ISSUE CLOSURES ON: WEDNESDAY, APRIL 29, 2026⁽¹⁾⁽²⁾

⁽¹⁾Our Company in consultation with the BRLM may consider closing the Bid/ Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations.
⁽²⁾The UPI mandate end time and date shall be at 5.00 p.m. on Bid/Issue Closing Date

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our Company operates as an authorised dealer of Bajaj Auto Limited ('Bajaj Auto') and LG Electronics India Limited ('LG Electronics') under the brand name Amba Bajaj and Amba LG Best Shop ("LG Best Shop"), respectively. We have a presence across the automotive retail value chain, including sales of new vehicles, after-sales service and repairs (including sales of spare parts, lubricants and accessories) and facilitation of the sales of third-party financial and insurance products. Additionally, in consumer electronics, we offer a diversified range of products including air conditioners, televisions, washing machines, refrigerators and small appliances.

THE ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS REGULATIONS 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACT (REGULATION) RULES, 1957, AS AMENDED AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED.

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

In accordance with the Approved by audit committee and board of directors of our Company, pursuant to their resolution dated April 06th 2026 the above provided price band is justified based on quantitative factors/KPIs disclosed in the "Basis of Issue Price" section on page 149 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition ("WACA") of primary and secondary transaction(s), as applicable, disclosed in "Basis of Issue Price" section on page 149 of the Red Herring Prospectus and provided below in the Advertisement.

RISK TO INVESTORS

For details refer to section titled "Risk Factors" on page 29 of the RHP.

- Our success depends on the value, perception, marketing and overall competitiveness of our OEMs in India. Any damage to ours or our OEMs' brands or our failure to compete effectively in India could materially and adversely affect our business, results of operations and financial condition.
- Our high debt-equity ratio and dependence on working capital financing may adversely impact our financial flexibility and growth.
- We have experienced negative cash flows in the past, and may experience negative cash flows in the future, which could adversely impact our operations and growth plans.
- We are subject to the significant influence of, and restrictions imposed by our OEMs pursuant to the terms of our dealership agreements that may adversely impact our business, results of operations, financial condition and prospects, including our ability to expand into new territories.
- Our business operations are substantially concentrated in the state of Karnataka, primarily in Bengaluru, and any adverse developments in this region could have a material adverse effect on our business, results of operations, and financial condition.
- The automotive industries are sensitive to changing economic conditions and various other factors. Any decline in demand in the products offered by the Company, their parts, accessories or related hardware by individuals or entities may adversely impact our business prospects and results of operations.
- Increasing competition across automotive and electronic appliance dealerships, driven by online and offline marketing strategies, may adversely affect our profitability and growth.
- Dependence on OEM incentives, marketing programs, and brand perception may have adverse impact on our sales directly impacts our profit margins and adversely affects our financial conditions and results of operations.
- Our Company is dependent on external suppliers for its product requirements. Any delay or failure on the part of the external suppliers to deliver products, may materially and adversely affect our business, profitability and reputation.
- Our statutory auditor was unable to perform physical verification of inventory, resulting in a qualified audit report for FY 2023-24

AVERAGE COST OF ACQUISITION OF PROMOTERS

The average cost of acquisition of Equity Shares by our Promoters is set forth in the table below:

Sr. No.	Name of the Promoters	No. of Equity Shares held	Average Cost Of Acquisition* (in ₹)
1.	Mr. Pradeep Kumar Lohia	40,50,000	0.62
2.	Mr. Rakesh Kumar Lohia	44,96,400	0.56
3.	Mr. Vikash Kumar Lohia	44,96,400	0.56

*The Average Cost of Acquisition of Equity Shares by the Promoters of the Company has been certified by the Statutory Auditor vide its certificate dated April 08, 2026 bearing UDIN: 26095398PCPOWG9479.

Comparison of Accounting Ratios with Industry Peers

Company Name	Face Value (₹)	Current Market Price (₹)	Peer comparison				NAV per Equity Share (Post Bonus)	Total income (₹ In lakhs)
			EPS (₹) (Post Bonus) Basic & Diluted	P/E Ratio	RoNW (%)	NAV per Equity Share (Post Bonus)		
Amba Auto Sales and Services Limited	10	[●]	5.76	[●] ^a	69.09	11.22	24246.07	
Peer Group								
Popular Vehicles and Services Limited	2	92.48*	(1.47)	NA#	-1.61	89.72	556159.20	
Bikewo Green Tech Limited	10	18.10*	0.59	30.68	2.38	29.55	2363.17	
Resourceful Automobile Limited	10	38.99*	5.65	6.90	12.41	63.40	2163.95	

Source: All the financial information for listed industry peer mentioned above is on a standalone basis except for Popular Vehicles and Services Limited sourced from the Annual Reports/Information of the peer company uploaded on the NSE and BSE website for the year ended March 31, 2025.

*CMP is of April 02, 2026, on NSE/BSE

^aTo be included post finalization of the Issue Price.

[#]Since the EPS is negative, P/E Ratio cannot be determined.

Notes:

- The financial information for our Company is based on the Restated Financial Statement as at and for the financial year ended March 31, 2025.
- P/E Ratio for peer Companies has been computed based on the closing market price of equity shares on April 02, 2026, divided by the Basic & Diluted EPS as on March 31, 2025.
- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus.
- NAV is computed as the closing net worth divided by weighted average number of equity shares.
- The face value of Equity Shares of our Company is Rs. 10/- per Equity Share and the Issue price is 13 times the face value at the floor price and 13.5 times the face value at the cap price.
- The Price band and Issue Price of will be determined by the Company in consultation with the Book Running Lead Manager, and in accordance with applicable law, on the basis of assessment of market demand for the Equity Shares offered through the Book Building Process and quantitative and qualitative factors as described above.

Return on Net Worth

Return on Net Worth (%) = Restated Profit After Tax attributable to Equity Shareholders * 100

Sr. No.	Financial Year/Period	Return on Net Worth (%)	Weights	Return on Net Worth* Weights
1	Period ended December 31, 2025*	57.61	-	-
2	Financial Year ended March 31, 2025	69.09	3	207.28
3	Financial Year ended March 31, 2024	48.74	2	97.47
4	Financial Year ended March 31, 2023	15.04	1	15.04
	Total		6	319.79
	Weighted Average	53.30		

Notes:

*Not annualised

- The figures disclosed above are based on the Restated Financial Statements of the Company.
- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.
- Net worth: Average of Equity Share capital and Average of Reserve & Surplus.

Weighted average cost of acquisition

a) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on primary / new issuances of Equity Shares or convertible securities (excluding Equity Shares issued under the employee stock option schemes and issuance of Equity Shares pursuant to a bonus issue) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-Issue capital before such transaction(s) and excluding ESOPs granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Primary Issuances")

There are no issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s), in a single transaction or multiple transactions combined together over a span of 30 days.

b) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on secondary sale or acquisition of equity shares or convertible securities (excluding gifts) involving our Promoters, the members of the Promoter Group during the 18 months preceding the date of filing of the Red Herring Prospectus, where the acquisition or sale is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-Issue capital before such transaction/s and excluding ESOPs granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Secondary Transactions").

There have been no secondary sale/ acquisitions of Equity Shares or any convertible securities (excluding gifts), where our Promoters, or Promoter Group are a party to the transaction (excluding gifts) during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-Issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Price per share based on the last five primary or secondary transactions

Since there are no transactions to report under (a) and (b), therefore information based on last 5 primary or secondary transactions (secondary transactions where Promoters / Promoter Group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction) not older than 3 years prior to the date of the Red Herring Prospectus irrespective of the size of transactions is required to be disclosed. Details of the same is provided below:

Primary Transaction:

Sr. No.	Date of Allotment	Nature of Specified Security	No. of specified security allotted	Face Value per share (in ₹)	Issue Price Per share (in ₹)	Nature of allotment	Nature of Consideration	Total Consideration (₹ in Lakhs)
1.	September 09, 2025	Bonus Issue	1,27,50,000	10	Nil	Bonus Issue in the Ratio 17:1	Other than Cash	0
	Total		1,27,50,000					0
	Weighted Average Cost of Acquisition (WACA) per Equity Share							
								0

Secondary Transaction:

Sr. No.	Date of Transfer	Name of Transferee	Name of Transferor	Number of Equity Shares Transferred (post bonus & sub-division)	Face Value Per share (in ₹)	Transfer Price Per share (in ₹)	Total Consideration (Amount in ₹)	
1.	August 21, 2025	Prakash Kumar Lohia	Pradeep Kumar Lohia	25000	10	0	0	
2.	September 29, 2024	Shilpy Lohia	Vikash Kumar Lohia	100	10	0	0	
3.	September 29, 2024	Harsh Lohia	Vikash Kumar Lohia	100	10	0	0	
4.	September 29, 2024	Rachna Lohia	Rakesh Kumar Lohia	100	10	0	0	
5.	September 29, 2024	Sakshi Lohia	Rakesh Kumar Lohia	100	10	0	0	
	Total			25,400		0	0	
	Weighted Average Cost of Acquisition (WACA) per Equity Share							
							0	

d) Weighted average cost of acquisition, floor price and cap price:

Types of transactions	Weighted average cost of acquisition (₹ per Equity Share)	Floor Price (i.e. ₹130)	Cap Price (i.e. ₹135)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares (equity/convertible securities), where promoter, promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
If there were no primary or secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of the Red Herring Prospectus, where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of our Company based on the last five secondary transactions where promoter /promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction, during the last three years preceding to the date of filing of the Red Herring Prospectus irrespective of the size of the transaction.			
- Primary Transaction	NA	NA	NA
- Secondary Transaction	NA	NA	NA

**There were no primary / acquisition or secondary sale of shares (equity/ convertible securities) transactions in last 18 months from the date of the Red Herring Prospectus which are equal to or more than 5% of the fully diluted paid-up share capital of our Company.

TRACK RECORD OF THE BOOK RUNNING LEAD MANAGER: The BRLM associated with the Issue have handled 2 public issues in the current financial year and preceding two financial years, out of which 2 issues closed below the offer price on listing date.

Name of the BRLM	Total Issue		Issue closed below IPO price on listing date
	Mainboard	SME	
CapitalSquare Advisors Private Limited	-	2	2

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ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: There have been no transactions in the equity shares of the Company by the Promoters or members of the Promoter Group aggregating to 1% or more of the paid-up equity share capital of the Company from the date of filing of the Draft Red Herring Prospectus till the date of this Pre-Issue and Price Band Advertisement.

Shareholding of the Promoter/Promoter Group and Additional Top 10 Shareholders of the Company:

Sr. No.	Shareholders	Pre-Issue shareholding as at the date of RHP ⁽¹⁾		Post-Issue shareholding as at Allotment*			
		Number of Equity Shares	Shareholding (in %)	At the lower end of the price band (₹130)		At the upper end of the price band (₹135)	
				Number of Equity Shares	Shareholding (in %)	Number of Equity Shares	Shareholding (in %)
A. Promoters							
1	Rakesh Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
2	Vikash Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
3	Pradeep Kumar Lohia	40,50,000	30.00%	40,50,000	22.10	40,50,000	22.10
	Sub Total (A)	1,30,42,800	96.62%	1,30,42,800	71.18	1,30,42,800	71.18
B. Promoter Group							
1	Rachna Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
2	Shilpy Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
3	Harsh Kumar Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
4	Sakshi Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
	Sub Total (B)	7,200	0.04%	7,200	0.039	7,200	0.039
C. Additional Top 10 Shareholders							
1	Prakash Kumar Lohia	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Sub Total (C)	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Total (A+B+C)	1,35,00,000	100	1,35,00,000	73.67	1,35,00,000	73.67

*Subject to finalization of basis of allotment.

Notes:
1. Includes all options that have been exercised until date of the Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of the Red Herring Prospectus.



BASIS FOR ISSUE PRICE
The section titled "Basis for Issue Price" on page 149 of the Offer Document has been updated with the above price band. Please refer to the website of the BRLM i.e. www.capitalsquare.in for the "Basis for Issue Price" updated with the above price band. (You may scan the QR Code for accessing the website of CapitalSquare Advisors Private Limited.)

AN INDICATIVE TIMETABLE IN RESPECT OF THE ISSUE IS SET OUT BELOW:

Submission of Bids (other than Bids from Anchor Investors)		Bid/Issue Program	
Bid/Issue Period (except the Bid/Issue Closing Date)		Event	Indicative Dates
Submission and revision of Bids	Only between 10.00 a.m. and 5.00 p.m. (Indian Standard Time ("IST"))	Bid/ Issue Opening Date	Monday, April 27, 2026
		Bid/ Issue Closing Date	Wednesday, April 29, 2026 ⁽¹⁾
		Finalization of Basis of Allotment with the Designated Stock Exchange	On or before Thursday, April 30, 2026
		Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account	On or before Monday, May 04, 2026
		Credit of Equity Shares to Demat accounts of Allottees	On or before Monday, May 04, 2026
		Commencement of trading of the Equity Shares on the NSE	On or before Tuesday, May 05, 2026
<i>(1) Our Company in consultation with the BRLM, consider closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI/ICDR Regulations 364.</i>			
<i>(2) UPI mandate acceptance / confirmation shall be available upto 5:00 pm IST on last day of the bidding.</i>			
<i>(3) In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/ Issue Closing Date for cancelled/ withdrawn/ deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher from the date on which the request for cancellation/ withdrawal/ deletion is placed in the Stock Exchanges bidding platform until the date on which the amounts are unblocked. (ii) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Bidder shall be compensated at a uniform rate Rs. 100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Bid Amount, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Bids, exceeding two Working Days from the Bid/Issue Closing Date, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher for the entire duration of delay exceeding two Working Days from the Bid/Issue Closing Date by the SCSB responsible for causing such delay in unblocking.</i>			
<i>The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL/1/CIR/P/2021/147 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2021/2480/1/IM dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL/2/P/CIR/2021/570 dated June 02, 2021 SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL/2/P/CIR/2022/75 dated May 30, 2022 shall be deemed to be incorporated in the deemed agreement of the Bank with the SCSBs to the extent applicable, in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the SCSBs, to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL/2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2021/2480/1/IM dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL/2/P/CIR/2022/75 dated May 30, 2022.</i>			
Submission of Electronic Applications (Online ASBA through 3-in-1 accounts) – For Individual Investors, other than QIBs and Non-Institutional Investors		Only between 10.00 a.m. and up to 5.00 p.m. IST	
Submission of Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA applications)		Only between 10.00 a.m. and up to 4.00 p.m. IST	
Submission of Electronic Applications (Syndicate Non-Retail, Non-Individual Applications)		Only between 10.00 a.m. and up to 3.00 p.m. IST	
Submission of Physical Applications (Bank ASBA)		Only between 10.00 a.m. and up to 1.00 p.m. IST	
Submission of Physical Applications (Syndicate Non-Retail, Non-Individual Applications of QIBs and Non-Institutional Investors)		Only between 10.00 a.m. and up to 12.00 p.m. IST	
Modification/ Revision/ Cancellation of Bids			
Upward Revision of Bids by QIBs and Non-Institutional Investors categories ^(*)		Only between 10.00 a.m. on the Bid/Issue Opening Date and up to 4.00 p.m. IST on Bid/Issue Closing Date	
Upward revision of Bids by Individual Investors		Only between 10.00 a.m. and up to 5.00 p.m. IST on Bid/ Issue Closing Date	

* UPI mandate end time was at 5:00 p.m. on the Bid/ Issue Closing Date.

^(*) Individual Investors, QIBs and Non-Institutional Bidders could neither revise their bids downwards nor cancel/withdraw their Bids.

ASBA*	Simple, Safe, Smart way of Application- Make use of it!!!!	*Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. For further details check section on ASBA.	Mandatory in Public Issues. No cheque will be accepted.
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UPI UPI-Now available in ASBA for all individual investors applying in public issues where the application amount is up to ₹50,000, applying through Registered Brokers, Syndicate, DPs & RTAs. UPI Bidders also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account. Investors are required to ensure that the bank account used for bidding is linked to their PAN. Bidders must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and the subsequent press releases, including press release dated June 25, 2021 read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press releases in this regard.

ASBA has to be availed by all the investors except anchor investors. UPI may be availed by (i) Individual Investors in the Retail Portion. (ii) Non-Institutional Investors with an application size of up to ₹5,00,000 in the Non-Institutional Portion. For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" on page 365 of the Red Herring Prospectus. The process is also available on the website of Association of Investment Bankers of India ("AIBI") and Stock Exchanges and in the General Information Document. ASBA bid-cum-application forms can be downloaded from the websites of Stock Exchanges and can be obtained from the list of banks that is displayed on the website of SEBI at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedPis=yes&intmid=35> and 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) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) and (ii) outside the United States in an offshore transaction in reliance on Regulations under the Securities Act and the applicable laws of the jurisdiction where those offer and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

In case of any revision in the Price Band, the Bid/ Issue Period will be extended by at least three additional working days after such revision in the Price Band, subject to the Bid/Issue Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar circumstances, our Company may, for reasons to be recorded in writing, extend the Bid/ Issue Period for a minimum of one working day, subject to the Bid/ Issue Period not exceeding 10 Working Days. Any revision in the Price Band and the revised Bid/ Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchange, by issuing a press release, and also by indicating the change on the respective websites of the BRLM and at the terminals of the members of the Syndicate and by intimation to Designated Intermediaries and the Sponsor Bank, as applicable.

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 of the SEBI ICDR Regulations wherein not more than 50% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion"), provided that our Company in consultation with the BRLM may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis ("Anchor Investor Portion"). 33.33% of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, and 6.67% for life insurance companies and pension funds, subject to valid Bids being received from them at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the QIB Portion (other than the Anchor Investor Portion) ("Net QIB Portion"). Further, 5% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Investors and not less than 35% of the Net Issue shall be available for allocation to Individual Investors in accordance with the SEBI ICDR Regulations, subject to valid Bids being received from them at or above the Issue Price. All Bidders, other than the Anchor Investors, are mandatorily required to participate in this issue only through an Application Supported by Blocked Amount ("ASBA") process, providing details of their respective bank accounts (including UPI ID for UPI Bidders using UPI Mechanism) in which the Bid amount will be blocked by the Self Certified Syndicate Banks or the Sponsor Bank. The Anchor Investors are not permitted to participate in the Anchor Investor Portion through the ASBA process. For further details, please see "Issue Procedure" beginning on page no. 365 of the Red Herring Prospectus.

Bidders/ Applicants should ensure that DP ID, PAN, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) are correctly filled in the Bid cum Application Form. The DP ID, PAN and Client ID provided in the Bid cum Application Form should match with the DP ID, PAN, Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active. Bidders/Applicants should note that on the basis of the PAN, DP ID, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) as provided in the Bid cum Application Form, the Bidder/Applicant may be deemed to have authorised the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidder/Applicant as available on the records of the depositories. These Demographic Details may be used, among other things, for giving Allotment Advice or unblocking of ASBA Account or for other correspondence(s) related to the Issue. Bidders/ Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Bidders/Applicants' sole risk. Investors must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and press release dated June 25, 2021, read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press releases in this regard.

BOOK RUNNING LEAD MANAGER TO THE ISSUE CAPITALSQUARE Teaming together to create value CAPITALSQUARE ADVISORS PRIVATE LIMITED Aarpee Centre, 208, 2 nd Floor, 11 MIDC Central Road, Andheri (E), Mumbai – 400093. Tel: 022-6684 9999/022-6684 9946; Email: mb@capitalsquare.in Investor Grievance Email: investor.grievance@capitalsquare.in; Website: www.capitalsquare.in Contact Person: Mr. Viveka Singhal / Sandesh Jha/ Neel Bhadra SEBI Registration No.: INM000012219	REGISTRAR TO THE ISSUE BIGSHARE SERVICES PRIVATE LIMITED S8-2, 6th Pinnacle Business Park, Mahakali Caves Road, next to Ahura Centre, Andheri East, Mumbai-400093, Maharashtra, India. Tel.: 022-62638200; Email: ipo@bigshareonline.com Investor Grievance Email: investor@bigshareonline.com; Website: www.bigshareonline.com Contact Person: Mr. Vinayak Morbale; SEBI Registration No.: INR000001385	COMPANY SECRETARY AND COMPLIANCE OFFICER Mr. Chetan Kumar Hiratal Solanki AMBA AUTO SALES AND SERVICES LIMITED Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068 Membership number: A51023 Tel. No.: +91-9900367421; E-mail: cs@ambabajaj.com; Website: www.ambauto.com Bidders are advised to contact the Company Secretary and Compliance Officer and/or the Registrar to the Issue, in case of any pre-Issue or post-Issue related grievances such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders, non-receipt of funds by electronic mode, etc. For all issue-related queries and for redressal of complaints, Investors may also write to the BRLM.
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AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application Forms can be obtained from the Registered Office of Company, AMBA AUTO SALES AND SERVICES LIMITED, Tel.: +91-9900367421; Registered Office of Book Running Lead Manager, Capitalsquare Advisors Private Limited, Telephone: 022-6684 9999 / 022-6684 9946; Syndicate Member, Rikhav Securities Limited, Tel No.: 022-69078200 / 300, and the selected location of sub syndicate members, Self Certified Syndicate Banks; Registered Brokers; Designated RTA Locations and Designated CDP Locations for participating in the Issue. Application Forms will also be available on the websites of the Stock Exchange and at all the Designated Branches of SCSBs, the list of which is available on the websites of the Stock Exchange and SEBI.

AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

BANKERS TO THE ISSUE / REFUND BANK / SPONSOR BANK: Kotak Mahindra Bank Limited | **ESCROW COLLECTION BANK, PUBLIC ISSUE, ACCOUNT BANK, REFUND BANK AND SPONSOR BANK:** Kotak Mahindra Bank Limited | **SPONSOR BANK:** State Bank of India.

APPLICATIONS SUPPORTED BY BLOCKED AMOUNT (ASBA): The investors are required to fill the application form and submit the same to the relevant SCSBs at the specific locations or registered brokers at the broker centers or RTA or DP's. The SCSB's will block the amount in the account as per the authority contained in application form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund. For more details on the ASBA process, please refer to the details given in application forms and Red Herring Prospectus and also please refer to the section titled "Issue Procedure" on page 365 of the Red Herring Prospectus.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus dated April 21, 2026.

For AMBA AUTO SALES AND SERVICES LIMITED
Sd/-
Mr. Rakesh Kumar Lohia
Managing Director
DIN: 01884538

Date : April 21, 2026
Place : Bangalore, Karnataka
Disclaimer: AMBA AUTO SALES AND SERVICES LIMITED has filed a Red Herring Prospectus dated April 21, 2026 with the ROC. The Red Herring Prospectus shall be made available on the website of the SEBI at www.sebi.gov.in as well as on the website of the BRLM i.e. www.capitalsquare.in, the website of the NSE at www.nseindia.com and the website of the Issuer Company at www.ambauto.com. Any potential investor should note that investment in equity shares involves a high degree of risk and for details relating to such risks, see "Risk Factors" on page 29 of the Red Herring Prospectus. The Equity Shares issued in the Issue have not been and will not be registered under the U.S. Securities Act of 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) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) and (ii) outside the United States in an offshore transaction in reliance on Regulations under the Securities Act and the applicable laws of the jurisdiction where those offer and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

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



(Please scan this QR code to view the Red Herring Prospectus)



AMBA AUTO SALES AND SERVICES LIMITED

Corporate Identification Number: U47594KA2005PLC035690

Our Company was originally incorporated as 'Amba Auto Sales and Services Private Limited' as a private limited company under the Companies Act, 1956 on February 24, 2005 pursuant to a Certificate of Incorporation bearing CIN: U05010KA2005PTC035690 issued by the Registrar of Companies, Bangalore, Karnataka. Thereafter, our Company was converted into a public limited company from a private limited company pursuant to a special resolution passed by the shareholders of our Company on February 08, 2025 consequent to which the name of our Company changed from 'Amba Auto Sales and Services Private Limited' to 'Amba Auto Sales and Services Limited' and a fresh Certificate of Incorporation bearing CIN U47594KA2005PLC035690 was issued by the Registrar of Companies, Central Processing Centre on May 14, 2025.

Registered Office: Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068. Tel.: +91-9900367421; Email: cs@ambabajaj.com; Website: www.ambaauto.com; Contact Person: Mr. Chetan Kumar Hiralal Solanki, Company Secretary & Compliance Officer

PROMOTERS OF OUR COMPANY: MR. PRADEEP KUMAR LOHIA, MR. RAKESH KUMAR LOHIA AND MR. VIKASH KUMAR LOHIA

THE ISSUE

INITIAL PUBLIC ISSUE OF UP TO 48,24,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH ("EQUITY SHARES") OF OUR COMPANY FOR CASH AT A PRICE OF ₹[●] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹[●] PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING UP TO ₹[●] LAKHS ("ISSUE/ISSUE"). THIS ISSUE INCLUDES A RESERVATION OF UP TO 2,42,000 EQUITY SHARES AGGREGATING UP TO ₹[●] LAKHS FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION IS HEREINAFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE SHALL CONSTITUTE 26.33% AND 25.01%, RESPECTIVELY, OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY, RESPECTIVELY.

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

PRICE BAND: ₹130 TO ₹135 PER EQUITY SHARE OF FACE VALUE OF ₹10 EACH

- QIB Portion: Not More than 50.00% of the Net Issue
- Individual Investors Portion: Not Less than 35.00% of the Net Issue
- Non-Institutional Bidders Portion: Not Less than 15.00% of the Net Issue
- Market Maker Portion: 2,42,000 Equity Shares or 5.02% of the Issue

THE FLOOR PRICE IS 13 TIMES THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 13.5 TIMES THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025 AT THE FLOOR PRICE IS 22.56 TIMES AND AT THE CAP PRICE IS 23.43 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 2000 EQUITY SHARES AND IN MULTIPLES OF 1000 EQUITY SHARES THEREAFTER.

BID/ ISSUE PROGRAMME

BID/ ISSUE OPENS ON: MONDAY, APRIL 27, 2026⁽¹⁾

BID/ ISSUE CLOSES ON: WEDNESDAY, APRIL 29, 2026⁽¹⁾⁽²⁾

⁽¹⁾Our Company in consultation with the BRLM may consider closing the Bid/ Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations.

⁽²⁾The UPI mandate end time and date shall be at 5.00 p.m. on Bid/Issue Closing Date

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our Company operates as an authorised dealer of Bajaj Auto Limited ('Bajaj Auto') and LG Electronics India Limited ('LG Electronics') under the brand name Amba Bajaj and Amba LG Best Shop ("LG Best Shop"), respectively. We have a presence across the automotive retail value chain, including sales of new vehicles, after-sales service and repairs (including sales of spare parts, lubricants and accessories) and facilitation of the sales of third-party financial and insurance products. Additionally, in consumer electronics, we offer a diversified range of products including air conditioners, televisions, washing machines, refrigerators and small appliances.

THE ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS REGULATIONS 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACT (REGULATION) RULES, 1957, AS AMENDED AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED.

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

In accordance with the Approved by audit committee and board of directors of our Company, pursuant to their resolution dated April 06th 2026 the above provided price band is justified based on quantitative factors/KPIs disclosed in the "Basis of Issue Price" section on page 149 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition ("WACA") of primary and secondary transaction(s), as applicable, disclosed in "Basis of Issue Price" section on page 149 of the Red Herring Prospectus and provided below in the Advertisement.

RISK TO INVESTORS

For details refer to section titled "Risk Factors" on page 29 of the RHP.

- Our success depends on the value, perception, marketing and overall competitiveness of our OEMs in India. Any damage to ours or our OEMs' brands or our failure to compete effectively in India could materially and adversely affect our business, results of operations and financial condition.
- Our high debt-equity ratio and dependence on working capital financing may adversely impact our financial flexibility and growth.
- We have experienced negative cash flows in the past, and may experience negative cash flows in the future, which could adversely impact our operations and growth plans.
- We are subject to the significant influence of, and restrictions imposed by our OEMs pursuant to the terms of our dealership agreements that may adversely impact our business, results of operations, financial condition and prospects, including our ability to expand into new territories.
- Our business operations are substantially concentrated in the state of Karnataka, primarily in Bengaluru, and any adverse developments in this region could have a material adverse effect on our business, results of operations, and financial condition.
- The automotive industries are sensitive to changing economic conditions and various other factors. Any decline in demand in the products offered by the Company, their parts, accessories or related hardware by individuals or entities may adversely impact our business prospects and results of operations.
- Increasing competition across automotive and electronic appliance dealerships, driven by online and offline marketing strategies, may adversely affect our profitability and growth.
- Dependence on OEM incentives, marketing programs, and brand perception may have adverse impact on our sales directly impacts our profit margins and adversely affects our financial conditions and results of operations.
- Our Company is dependent on external suppliers for its product requirements. Any delay or failure on the part of the external suppliers to deliver products, may materially and adversely affect our business, profitability and reputation.
- Our statutory auditor was unable to perform physical verification of inventory, resulting in a qualified audit report for FY 2023-24

AVERAGE COST OF ACQUISITION OF PROMOTERS

The average cost of acquisition of Equity Shares by our Promoters is set forth in the table below:

Sr. No.	Name of the Promoters	No. of Equity Shares held	Average Cost Of Acquisition* (in ₹)
1.	Mr. Pradeep Kumar Lohia	40,50,000	0.62
2.	Mr. Rakesh Kumar Lohia	44,96,400	0.56
3.	Mr. Vikash Kumar Lohia	44,96,400	0.56

*The Average Cost of Acquisition of Equity Shares by the Promoters of the Company has been certified by the Statutory Auditor vide its certificate dated April 08, 2026 bearing UDIN: 26095398PCPOWG9479.

Comparison of Accounting Ratios with Industry Peers

Company Name	Peer comparison						
	Face Value (₹)	Current Market Price (₹)	EPS (₹) (Post Bonus Basic & Diluted)	P/E Ratio	RoNW (%)	NAV per Equity Share (Post Bonus)	Total income (₹ in lakhs)
Amba Auto Sales and Services Limited	10	[●]	5.76	[●] ^a	69.09	11.22	24246.07
Peer Group							
Popular Vehicles and Services Limited	2	92.48*	(1.47)	NA#	-1.61	89.72	556159.20
Bikewo Green Tech Limited	10	18.10*	0.59	30.68	2.38	29.55	2363.17
Resourceful Automobile Limited	10	38.99*	5.65	6.90	12.41	63.40	2163.95

Source: All the financial information for listed industry peer mentioned above is on a standalone basis except for Popular Vehicles and Services Limited sourced from the Annual Reports/Information of the peer company uploaded on the NSE and BSE website for the year ended March 31, 2025.

*CMP is of April 02, 2026, on NSE/BSE

^aTo be included post finalization of the Issue Price.

[#]Since the EPS is negative, P/E Ratio cannot be determined.

Notes:

- The financial information for our Company is based on the Restated Financial Statement as at and for the financial year ended March 31, 2025.
- P/E Ratio for peer Companies has been computed based on the closing market price of equity shares on April 02, 2026, divided by the Basic & Diluted EPS as on March 31, 2025.
- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus.
- NAV is computed as the closing net worth divided by weighted average number of equity shares.
- The face value of Equity Shares of our Company is Rs. 10/- per Equity Share and the Issue price is 13 times the face value at the floor price and 13.5 times the face value at the cap price.
- The Price band and Issue Price of will be determined by the Company in consultation with the Book Running Lead Manager, and in accordance with applicable law, on the basis of assessment of market demand for the Equity Shares offered through the Book Building Process and quantitative and qualitative factors as described above.

Return on Net Worth

Return on Net Worth (%) = Restated Profit After Tax attributable to Equity Shareholders * 100

Sr. No.	Financial Year/Period	Return on Net Worth (%)	Weights	Return on Net Worth* Weights
1	Period ended December 31, 2025*	57.61	-	-
2	Financial Year ended March 31, 2025	69.09	3	207.28
3	Financial Year ended March 31, 2024	48.74	2	97.47
4	Financial Year ended March 31, 2023	15.04	1	15.04
	Total		6	319.79
	Weighted Average	53.30		

Notes:

*Not annualised

- The figures disclosed above are based on the Restated Financial Statements of the Company.
- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.
- *Net worth: Average of Equity Share capital and Average of Reserve & Surplus.

Weighted average cost of acquisition

a) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on primary / new issuances of Equity Shares or convertible securities (excluding Equity Shares issued under the employee stock option schemes and issuance of Equity Shares pursuant to a bonus issue) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding ESOPs granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Primary Issuances")

There are no issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s)), in a single transaction or multiple transactions combined together over a span of 30 days.

b) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on secondary sale or acquisition of equity shares or convertible securities (excluding gifts) involving our Promoters, the members of the Promoter Group during the 18 months preceding the date of filing of the Red Herring Prospectus, where the acquisition or sale is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding ESOPs granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Secondary Transactions").

There have been no secondary sale/acquisitions of Equity Shares or any convertible securities (excluding gifts), where our Promoters, or Promoter Group are a party to the transaction (excluding gifts) during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Price per share based on the last five primary or secondary transactions

Since there are no transactions to report under (a) and (b), therefore information based on last 5 primary or secondary transactions (secondary transactions where Promoters / Promoter Group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction) not older than 3 years prior to the date of the Red Herring Prospectus irrespective of the size of transactions is required to be disclosed. Details of the same is provided below:

Primary Transaction:

Sr. No.	Date of Allotment	Nature of Specified Security	No. of specified security allotted	Face Value per share (in ₹)	Issue Price Per share (in ₹)	Nature of allotment	Nature of Consideration	Total Consideration (₹ in Lakhs)
1.	September 09, 2025	Bonus Issue	1,27,50,000	10	Nil	Bonus Issue in the Ratio 17:1	Other than Cash	0
	Total		1,27,50,000					0
	Weighted Average Cost of Acquisition (WACA) per Equity Share							
								0

Secondary Transaction:

Sr. No.	Date of Transfer	Name of Transferee	Name of Transferor	Number of Equity Shares Transferred (post bonus & sub-division)	Face Value Per share (in ₹)	Transfer Price Per share (in ₹)	Total Consideration (Amount in ₹)	
1.	August 21, 2025	Prakash Kumar Lohia	Pradeep Kumar Lohia	25000	10	0	0	
2.	September 29, 2024	Shilpy Lohia	Vikash Kumar Lohia	100	10	0	0	
3.	September 29, 2024	Harsh Lohia	Vikash Kumar Lohia	100	10	0	0	
4.	September 29, 2024	Rachna Lohia	Rakesh Kumar Lohia	100	10	0	0	
5.	September 29, 2024	Sakshi Lohia	Rakesh Kumar Lohia	100	10	0	0	
	Total			25,400		0	0	
	Weighted Average Cost of Acquisition (WACA) per Equity Share							
								0

d) Weighted average cost of acquisition, floor price and cap price:

Types of transactions	Weighted average cost of acquisition (₹ per Equity Share)	Floor Price (i.e. ₹130)	Cap Price (i.e. ₹135)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares (equity/convertible securities), where promoter, promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
If there were no primary or secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of the Red Herring Prospectus, where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), the information has been disclosed for price per share of our Company based on the last five secondary transactions where promoter /promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction, during the last three years preceding to the date of filing of the Red Herring Prospectus irrespective of the size of the transaction.			
- Primary Transaction	NA	NA	NA
- Secondary Transaction	NA	NA	NA

**There were no primary / acquisition or secondary sale of shares (equity/ convertible securities) transactions in last 18 months from the date of the Red Herring Prospectus which are equal to or more than 5% of the fully diluted paid-up share capital of our Company.

TRACK RECORD OF THE BOOK RUNNING LEAD MANAGER: The BRLM associated with the Issue have handled 2 public issues in the current financial year and preceding two financial years, out of which 2 issues closed below the offer price on listing date.

Name of the BRLM	Total Issue		Issue closed below IPO price on listing date
	Mainboard	SME	
CapitalSquare Advisors Private Limited	-	2	2

Continued on next page...

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ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: There have been no transactions in the equity shares of the Company by the Promoters or members of the Promoter Group aggregating to 1% or more of the paid-up equity share capital of the Company from the date of filing of the Draft Red Herring Prospectus till the date of this Pre-Issue and Price Band Advertisement.

Shareholding of the Promoter/Promoter Group and Additional Top 10 Shareholders of the Company:

Sr. No.	Shareholders	Pre-Issue shareholding as at the date of RHP ⁽¹⁾		Post-Issue shareholding as at Allotment ⁽²⁾			
		Number of Equity Shares	Shareholding (in %)	At the lower end of the price band (₹130)		At the upper end of the price band (₹135)	
				Number of Equity Shares	Shareholding (in %)	Number of Equity Shares	Shareholding (in %)
A. Promoters							
1	Rakesh Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
2	Vikash Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
3	Pradeep Kumar Lohia	40,50,000	30.00%	40,50,000	22.10	40,50,000	22.10
	Sub Total (A)	1,30,42,800	96.62%	1,30,42,800	71.18	1,30,42,800	71.18
B. Promoter Group							
1	Rachna Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
2	Shilpy Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
3	Harsh Kumar Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
4	Sakshi Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
	Sub Total (B)	7,200	0.04%	7,200	0.039	7,200	0.039
C. Additional Top 10 Shareholders							
1	Prakash Kumar Lohia	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Sub Total (C)	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Total (A+B+C)	1,35,00,000	100	1,35,00,000	73.67	1,35,00,000	73.67

⁽¹⁾ Subject to finalization of basis of allotment.

Notes:

1. Includes all options that have been exercised until date of the Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of the Red Herring Prospectus.



The section titled "Basis for Issue Price" on page 149 of the Offer Document has been updated with the above price band. Please refer to the website of the BRLM i.e. www.capitalsquare.in for the "Basis for Issue Price" updated with the above price band. (You may scan the QR Code for accessing the website of CapitalSquare Advisors Private Limited.)

BASIS FOR ISSUE PRICE

AN INDICATIVE TIMETABLE IN RESPECT OF THE ISSUE IS SET OUT BELOW:

Submission of Bids (other than Bids from Anchor Investors)		Bid/Issue Program	
Bid/Issue Period (except the Bid/Issue Closing Date)		Event	Indicative Dates
Submission and revision of Bids	Only between 10.00 a.m. and 5.00 p.m. (Indian Standard Time ('IST'))	Bid/ Issue Opening Date	Monday, April 27, 2026
		Bid/ Issue Closing Date	Wednesday, April 29, 2026 ⁽¹⁾⁽²⁾
		Finalization of Basis of Allotment with the Designated Stock Exchange	On or before Thursday, April 30, 2026
		Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account	On or before Monday, May 04, 2026
		Credit of Equity Shares to Demat accounts of Allottees	On or before Monday, May 04, 2026
		Commencement of trading of the Equity Shares on the NSE	On or before Tuesday, May 05, 2026
⁽¹⁾ Our Company in consultation with the BRLM, consider closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations 364.			
⁽²⁾ UPI mandate acceptance / confirmation shall be available upto 5:00 pm IST on last day of the bidding.			
*In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/Issue Closing Date for cancelled/ withdrawn/ deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher from the date on which the request for cancellation/ withdrawal/ deletion is placed in the Stock Exchanges bidding platform until the date on which the amounts are unblocked; (ii) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Bid Amount, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Bids, exceeding two Working Days from the Bid/Issue Closing Date, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher from the entire duration of delay exceeding two Working Days from the Bid/Issue Closing Date by the SCSBs responsible for causing such delay in unblocking.			
The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL/1/CIR/P/2021/47 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2021/2480/1/M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL/2/P/CIR/2021/570 dated June 02, 2021 SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL/2/P/CIR/2022/75 dated May 30, 2022 shall be deemed to be incorporated in the deemed agreement of the Bank with the SCSBs to the extent applicable, in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the SCSBs, to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL/2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2021/2480/1/M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL/2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL/2/P/CIR/2022/75 dated May 30, 2022.			
Modification/ Revision/ Cancellation of Bids			
Upward Revision of Bids by QIBs and Non-Institutional Investors categories ⁽¹⁾	Only between 10.00 a.m. on the Bid/Issue Opening Date and up to 4.00 p.m. IST on Bid/Issue Closing Date		
Upward revision of Bids by Individual Investors	Only between 10.00 a.m. and up to 5.00 p.m. IST on Bid/ Issue Closing Date		

⁽¹⁾ UPI mandate end time was at 5:00 p.m. on the Bid/ Issue Closing Date.

⁽²⁾ Individual Investors, QIBs and Non-Institutional Bidders could neither revise their bids downwards nor cancel/withdraw their Bids.

ASBA* Simple, Safe, Smart way of Application- Make use of it!!! *Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. For further details check section on ASBA. Mandatory in Public Issues. No cheque will be accepted.

UPI UPI-Now available in ASBA for all individual investors applying in public issues where the application amount is up to ₹500,000, applying through Registered Brokers, Syndicate, DPs & RTAs. UPI Bidders also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account. Investors are required to ensure that the bank account used for bidding is linked to their PAN. Bidders must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and the subsequent press releases, including press release dated June 25, 2021 read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press releases in this regard.

ASBA has to be availed by all the investors except anchor investors. UPI may be availed by (i) Individual Investors in the Retail Portion. (ii) Non-Institutional Investors with an application size of up to ₹5,00,000 in the Non-Institutional Portion. For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" on page 365 of the Red Herring Prospectus. The process is also available on the website of Association of Investment Bankers of India ("AIBI") and Stock Exchanges and in the General Information Document. ASBA bid-cum-application forms can be downloaded from the websites of Stock Exchanges and can be obtained from the list of banks that is displayed on the website of SEBI at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedPfi=yes&intmid=35> and <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedPfi=yes&intmid=43>, respectively as updated from time to time. For the list of UPI apps and banks live on IPO, please refer to the link: www.sebi.gov.in. UPI mechanism may apply through the SCSBs and mobile applications whose names appear on the website of SEBI, as updated from time to time. Kotak Mahindra Bank Limited and State Bank of India have been appointed as the Sponsor Banks for the Issue, in accordance with the requirements of SEBI circular dated November 1, 2018 as amended. For issue related queries, please contact the BRLM at their respective email IDs as mentioned below. For UPI related queries, investors can contact NPCI at the toll-free number: 18001201740 and mail id: ipo_uip@npci.org.in. For issue related grievance investors may contact: CapitalSquare Advisors Private Limited - Mr. Viveka Singhal / Sandesh Jha/ Neel Bhadra (022-6684 9999/022-6684 9946) (Email: mb@capitalsquare.in).

In case of any revision in the Price Band, the Bid/ Issue Period will be extended by at least three additional working days after such revision in the Price Band, subject to the Bid/Issue Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar circumstances, our Company may, for reasons to be recorded in writing, extend the Bid/ Issue Period for a minimum of one working day, subject to the Bid/ Issue Period not exceeding 10 Working Days. Any revision in the Price Band and the revised Bid/ Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchange, by issuing a press release, and also by indicating the change on the respective websites of the BRLM and at the terminals of the members of the Syndicate and by intimation to Designated Intermediaries and the Sponsor Bank, as applicable.

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 of the SEBI ICDR Regulations wherein not more than 50% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion"), provided that our Company in consultation with the BRLM may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis ("Anchor Investor Portion"). 33.33% of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, and 6.67% for life insurance companies and pension funds, subject to valid Bids being received from them at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the QIB Portion (other than the Anchor Investor Portion) ("Net QIB Portion"). Further, 5% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Investors and not less than 35% of the Net Issue shall be available for allocation to Individual Investors in accordance with the SEBI ICDR Regulations, subject to valid Bids being received from them at or above the Issue Price. All Bidders, other than the Anchor Investors, are mandatorily required to participate in this Issue only through an Application Supported by Blocked Amount ("ASBA") process, providing details of their respective bank accounts (including UPI ID for UPI Bidders using UPI Mechanism) in which the Bid amount will be blocked by the Self Certified Syndicate Banks or the Sponsor Bank. The Anchor Investors are not permitted to participate in the Anchor Investor Portion through the ASBA process. For further details, please see "Issue Procedure" beginning on page no. 365 of the Red Herring Prospectus.

Bidders/ Applicants should ensure that DP ID, PAN, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) are correctly filled in the Bid cum Application Form. The DP ID, PAN and Client ID provided in the Bid cum Application Form should match with the DP ID, PAN, Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active. Bidders/Applicants should note that on the basis of the PAN, DP ID, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) as provided in the Bid cum Application Form, the Bidder/Applicant may be deemed to have authorised the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidder/Applicant as available on the records of the depositories. These Demographic Details may be used, among other things, for giving Allotment Advice or unblocking of ASBA Account or for other correspondence(s) related to the Issue. Bidders/ Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Bidders/Applicants' sole risk. Investors must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and press release dated June 25, 2021,

read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press releases in this regard.

Contents of the Memorandum of Association of the Company as regards to its objects: For information on the main objects and other objects of our Company, see "History and Certain Corporate Matters" on page 254 of the Red Herring Prospectus and Clause III of the Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 423 of the Red Herring Prospectus.

Liability of members of the Company: Limited by shares.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: As on the date of the Red Herring Prospectus, the Authorized Share Capital is ₹2,00,00,00,000 lakhs divided into 2,00,00,000 Equity Shares of ₹10/- each. Issued, Subscribed & Paid-up Share Capital prior to the Issue ₹1,350.00 lakhs divided into 1,35,00,000 Equity Shares of ₹10/- each. For details of the Capital Structure, please refer "Capital Structure" on page 101 of the Red Herring Prospectus.

NAME OF THE SIGNATORIES TO MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM: Given below the names of the signatories of the Memorandum of Association of the Company and the number of Equity shares subscribed by them at the time of signing of the Memorandum of Association of our company, Pradeep Kumar Lohia with 50 Equity shares, Rakesh Kumar Lohia with 50 Equity shares and Vikash Kumar Lohia with 9,900 Equity shares, aggregating to 10,000 Equity shares of ₹10/- each. Details of the main objects of the Company as contained in the Memorandum of Association, see section titled "History and other Corporate Matters" on page 254 of the Red Herring Prospectus. For details of the share capital and capital structure of the company see section titled "Capital Structure" on page 101 of the Red Herring Prospectus.

Listing: The Equity Shares, once issued through the Red Herring Prospectus, are proposed to be listed on the Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge"). Our Company has received "in-principle" approval letter dated February 5, 2026, from Emerge Platform of National Stock Exchange for using its name in the Issue Document. For the purpose of this Issue, the Designated Stock Exchange will be the National Stock Exchange of India Limited ("NSE").

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA: Since the Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations, the Red Herring Prospectus has been filed with SEBI in terms of the Regulation 246(5) of the SEBI ICDR Regulations, and the SEBI has not issued any observation on Issue Document. Hence, there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire "Disclaimer Clause of SEBI" on page 337 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF NSE: It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by NSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the "Disclaimer Clause of NSE" on page 340 of the Red Herring Prospectus.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares offered in the Issue have neither been recommended nor approved by Securities and Exchange Board of India nor does Securities and Exchange Board of India guarantee the accuracy or adequacy of the Red Herring Prospectus. Specific attention of the investors is invited to the section titled "Risk Factors" beginning on page 29 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
<p>CAPITALSQUARE Teaming together to create value</p> <p>CAPITALSQUARE ADVISORS PRIVATE LIMITED Aarpee Centre, 208, 2nd Floor, 11 MIDC Central Road, Andheri (E), Mumbai - 400093. Tel: 022-6684 9999/022-6684 9946; Email: mb@capitalsquare.in Investor Grievance Email: investor.grievance@capitalsquare.in; Website: www.capitalsquare.in Contact Person: Mr. Viveka Singhal / Sandesh Jha/ Neel Bhadra SEBI Registration No.: INM000012219</p>	<p>BIGSHARE SERVICES PRIVATE LIMITED S6-2, 6th Pinnacle Business Park, Mahakali Caves Road, next to Ahura Centre, Andheri East, Mumbai-400093, Maharashtra, India. Tel.: 022-62638200; Email: ipo@bigshareonline.com Investor Grievance Email: investor@bigshareonline.com; Website: www.bigshareonline.com Contact Person: Mr. Vinayak Morbale; SEBI Registration No.: INR000001385</p>	<p>Mr. Chetan Kumar Hirral Solanki AMBA AUTO SALES AND SERVICES LIMITED Sy No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068 Membership number: A51023 Tel. No.: +91-9900367421; E-mail: cs@ambabajaj.com; Website: www.ambauto.com</p> <p>Bidders are advised to contact the Company Secretary and Compliance Officer and/or the Registrar to the Issue, in case of any pre-Issue or post-Issue related grievances such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders, non-credit of funds by electronic mode, etc. For all issue-related queries and for redressal of complaints, investors may also write to the BRLM.</p>

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application Forms can be obtained from the Registered Office of Company, AMBA AUTO SALES AND SERVICES LIMITED, Tel.: +91-9900367421; Registered Office of Book Running Lead Manager, Capitalsquare Advisors Private Limited, Telephone: 022-6684 9999 / 022-6684 9946; Syndicate Member, Rikhav Securities Limited, Tel No.: 022-69078200 / 300; and the selected location of sub syndicate members, Self Certified Syndicate Banks, Registered Brokers, Designated RTA Locations and Designated CDP Locations for participating in the Issue. Application Forms will also be available on the websites of the Stock Exchange and at all the Designated Branches of SCSBs, the list of which is available on the websites of the Stock Exchange and SEBI.

AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

BANKERS TO THE ISSUE / REFUND BANK / SPONSOR BANK: Kotak Mahindra Bank Limited | ESCROW COLLECTION BANK, PUBLIC ISSUE, ACCOUNT BANK, REFUND BANK AND SPONSOR BANK: Kotak Mahindra Bank Limited | SPONSOR BANK: State Bank of India.

APPLICATIONS SUPPORTED BY BLOCKED AMOUNT (ASBA): The investors are required to fill the application form and submit the same to the relevant SCSBs at the specific locations or registered brokers at the broker centers or RTA or DP's. The SCSBs will block the amount in the account as per the authority contained in application form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund. For more details on the ASBA process, please refer to the details given in application forms and Red Herring Prospectus and also please refer to the section titled "Issue Procedure" on page 365 of the Red Herring Prospectus.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus dated April 21, 2026.

For AMBA AUTO SALES AND SERVICES LIMITED

Sd/-
Mr. Rakesh Kumar Lohia
Managing Director
DIN: 01884538

Date : April 21, 2026
Place : Bangalore, Karnataka

Disclaimer: AMBA AUTO SALES AND SERVICES LIMITED has filed a Red Herring Prospectus dated April 21, 2026 with the ROC. The Red Herring Prospectus shall be made available on the website of the SEBI at www.sebi.gov.in as well as on the website of the BRLM i.e., Capitalsquare Advisors Private Limited at www.capitalsquare.in, the website of the NSE at www.nseindia.com and the website of the Issuer Company at www.ambauto.com. Any potential investor should note that investment in equity shares involves a high degree of risk and for details relating to such risks, see "Risk Factors" on page 29 of the Red Herring Prospectus. The Equity Shares issued in the Issue have not been and will not be registered under the U.S. Securities Act of 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) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) under Section 4(a) of the Securities Act and (ii) outside the United States in offshore transaction in reliance on Regulations under the Securities Act and the applicable laws of the jurisdiction where those offer and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.



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



(Please scan this QR code to view the Red Herring Prospectus)



AMBA AUTO SALES AND SERVICES LIMITED

Corporate Identification Number: U47594KA2005PLC035690

Our Company was originally incorporated as 'Amba Auto Sales and Services Private Limited' as a private limited company under the Companies Act, 1956 on February 24, 2005 pursuant to a Certificate of Incorporation bearing CIN: U05010KA2005PTC035690 issued by the Registrar of Companies, Bangalore, Karnataka. Thereafter, our Company was converted into a public limited company from a private limited company pursuant to a special resolution passed by the shareholders of our Company on February 08, 2025 consequent to which the name of our Company changed from 'Amba Auto Sales and Services Private Limited' to 'Amba Auto Sales and Services Limited' and a fresh Certificate of Incorporation bearing CIN U47594KA2005PLC035690 was issued by the Registrar of Companies, Central Processing Centre on May 14, 2025.

Registered Office: Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068. Tel.: +91-9900367421; Email: cs@ambabajar.com; Website: www.ambaauto.com; Contact Person: Mr. Chetan Kumar Hiralal Solanki, Company Secretary & Compliance Officer

PROMOTERS OF OUR COMPANY: MR. PRADEEP KUMAR LOHIA, MR. RAKESH KUMAR LOHIA AND MR. VIKASH KUMAR LOHIA

THE ISSUE

INITIAL PUBLIC ISSUE OF UP TO 48,24,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH ("EQUITY SHARES") OF OUR COMPANY FOR CASH AT A PRICE OF ₹[●] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹[●] PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING UP TO ₹[●] LAKHS ("ISSUE /ISSUE"). THIS ISSUE INCLUDES A RESERVATION OF UP TO 2,42,000 EQUITY SHARES AGGREGATING UP TO ₹[●] LAKHS FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION IS HEREINAFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE SHALL CONSTITUTE 26.33% AND 25.01%, RESPECTIVELY, OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY, RESPECTIVELY.

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

PRICE BAND: ₹130 TO ₹135 PER EQUITY SHARE OF FACE VALUE OF ₹10 EACH

- QIB Portion: Not More than 50.00% of the Net Issue • Individual Investors Portion: Not Less than 35.00% of the Net Issue
- Non-Institutional Bidders Portion: Not Less than 15.00% of the Net Issue • Market Maker Portion: 2,42,000 Equity Shares or 5.02% of the Issue

THE FLOOR PRICE IS 13 TIMES THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 13.5 TIMES THE FACE VALUE OF THE EQUITY SHARES. THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FY 2025 AT THE FLOOR PRICE IS 22.56 TIMES AND AT THE CAP PRICE IS 23.43 TIMES. BIDS CAN BE MADE FOR A MINIMUM OF 2000 EQUITY SHARES AND IN MULTIPLES OF 1000 EQUITY SHARES THEREAFTER.

BID/ ISSUE PROGRAMME

BID/ ISSUE OPENS ON: MONDAY, APRIL 27, 2026⁽¹⁾

BID/ ISSUE CLOSING ON: WEDNESDAY, APRIL 29, 2026⁽¹⁾⁽²⁾

⁽¹⁾Our Company in consultation with the BRLM may consider closing the Bid/ Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations.
⁽²⁾The UPI mandate end time and date shall be at 5.00 p.m. on Bid/Issue Closing Date

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our Company operates as an authorised dealer of Bajaj Auto Limited ('Bajaj Auto') and LG Electronics India Limited ('LG Electronics') under the brand name Amba Bajaj and Amba LG Best Shop ("LG Best Shop"), respectively. We have a presence across the automotive retail value chain, including sales of new vehicles, after-sales service and repairs (including sales of spare parts, lubricants and accessories) and facilitation of the sales of third-party financial and insurance products. Additionally, in consumer electronics, we offer a diversified range of products including air conditioners, televisions, washing machines, refrigerators and small appliances.

THE ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACT (REGULATION) RULES, 1957, AS AMENDED AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED.

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

In accordance with the Approved by audit committee and board of directors of our Company, pursuant to their resolution dated April 06th 2026 the above provided price band is justified based on quantitative factors/KPIs disclosed in the "Basis of Issue Price" section on page 149 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition ("WACA") of primary and secondary transaction(s), as applicable, disclosed in "Basis of Issue Price" section on page 149 of the Red Herring Prospectus and provided below in the Advertisement.

RISK TO INVESTORS

For details refer to section titled "Risk Factors" on page 29 of the RHP.

- Our success depends on the value, perception, marketing and overall competitiveness of our OEMs in India. Any damage to ours or our OEMs' brands or our failure to compete effectively in India could materially and adversely affect our business, results of operations and financial condition.
- Our high debt-equity ratio and dependence on working capital financing may adversely impact our financial flexibility and growth.
- We have experienced negative cash flows in the past, and may experience negative cash flows in the future, which could adversely impact our operations and growth plans.
- We are subject to the significant influence of, and restrictions imposed by our OEMs pursuant to the terms of our dealership agreements that may adversely impact our business, results of operations, financial condition and prospects, including our ability to expand into new territories.
- Our business operations are substantially concentrated in the state of Karnataka, primarily in Bengaluru, and any adverse developments in this region could have a material adverse effect on our business, results of operations, and financial condition.
- The automotive industries are sensitive to changing economic conditions and various other factors. Any decline in demand in the products offered by the Company, their parts, accessories or related hardware by individuals or entities may adversely impact our business prospects and results of operations.
- Increasing competition across automotive and electronic appliance dealerships, driven by online and offline marketing strategies, may adversely affect our profitability and growth.
- Dependence on OEM incentives, marketing programs, and brand perception may have adverse impact on our sales directly impacts our profit margins and adversely affects our financial conditions and results of operations.
- Our Company is dependent on external suppliers for its product requirements. Any delay or failure on the part of the external suppliers to deliver products, may materially and adversely affect our business, profitability and reputation.
- Our statutory auditor was unable to perform physical verification of inventory, resulting in a qualified audit report for FY 2023-24

There are no issuance of Equity Shares or convertible securities, excluding shares issued under ESO/ESOS and issuance of bonus shares, during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s)), in a single transaction or multiple transactions combined together over a span of 30 days.

b) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on secondary sale or acquisition of equity shares or convertible securities (excluding gifts) involving our Promoters, the members of the Promoter Group during the 18 months preceding the date of filing of the Red Herring Prospectus, where the acquisition or sale is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding ESOPs granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Secondary Transactions").

There have been no secondary sale/ acquisitions of Equity Shares or any convertible securities (excluding gifts), where our Promoters, or Promoter Group are a party to the transaction (excluding gifts) during the 18 months preceding the date of the Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c) Price per share based on the last five primary or secondary transactions

Since there are no transactions to report under (a) and (b), therefore information based on last 5 primary or secondary transactions (secondary transactions where Promoters / Promoter Group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction) not older than 3 years prior to the date of the Red Herring Prospectus irrespective of the size of transactions is required to be disclosed. Details of the same is provided below:

Primary Transaction:

Sr. No.	Date of Allotment	Nature of Specified Security	No. of specified security allotted	Face Value per share (in ₹)	Issue Price Per share (in ₹)	Nature of allotment	Nature of Consideration	Total Consideration (₹ in Lakhs)
1.	September 09, 2025	Bonus Issue	1,27,50,000	10	Nil	Bonus Issue in the Ratio 17:1	Other than Cash	0
Total			1,27,50,000					0
Weighted Average Cost of Acquisition (WACA) per Equity Share								0

Secondary Transaction:

Sr. No.	Date of Transfer	Name of Transferee	Name of Transferor	Number of Equity Shares transferred (post bonus & sub-division)	Face Value Per share (in ₹)	Transfer Price Per share (in ₹)	Total Consideration (Amount in ₹)	
1.	August 21, 2025	Prakash Kumar Lohia	Pradeep Kumar Lohia	25000	10	0	0	
2.	September 29, 2024	Shilpy Lohia	Vikash Kumar Lohia	100	10	0	0	
3.	September 29, 2024	Harsh Lohia	Vikash Kumar Lohia	100	10	0	0	
4.	September 29, 2024	Rachna Lohia	Rakesh Kumar Lohia	100	10	0	0	
5.	September 29, 2024	Sakshi Lohia	Rakesh Kumar Lohia	100	10	0	0	
Total				25,400		0	0	
Weighted Average Cost of Acquisition (WACA) per Equity Share								0

d) Weighted average cost of acquisition, floor price and cap price:

Types of transactions	Weighted average cost of acquisition (₹ per Equity Share)	Floor Price (i.e. ₹130)	Cap Price (i.e. ₹135)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of the Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares (equity/convertible securities), where promoter, promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of the Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.**	N.A.	N.A.	N.A.
If there were no primary or secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of the Red Herring Prospectus, where either issuance or acquisition/ sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), the information has been disclosed for price per share of our Company based on the last five secondary transactions where promoter /promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction, during the last three years preceding to the date of filing of the Red Herring Prospectus irrespective of the size of the transaction.			
- Primary Transaction	NA	NA	NA
- Secondary Transaction	NA	NA	NA

**There were no primary / acquisition or secondary sale of shares (equity/ convertible securities) transactions in last 18 months from the date of the Red Herring Prospectus which are equal to or more than 5% of the fully diluted paid-up share capital of our Company.

TRACK RECORD OF THE BOOK RUNNING LEAD MANAGER: The BRLM associated with the Issue have handled 2 public issues in the current financial year and preceding two financial years, out of which 2 issues closed below the offer price on listing date.

Name of the BRLM	Total Issue		Issue closed below IPO price on listing date
	Mainboard	SME	
CapitalSquare Advisors Private Limited	-	2	2

AVERAGE COST OF ACQUISITION OF PROMOTERS

The average cost of acquisition of Equity Shares by our Promoters is set forth in the table below:

Sr. No.	Name of the Promoters	No. of Equity Shares held	Average Cost Of Acquisition* (in ₹)
1.	Mr. Pradeep Kumar Lohia	40,50,000	0.62
2.	Mr. Rakesh Kumar Lohia	44,96,400	0.56
3.	Mr. Vikash Kumar Lohia	44,96,400	0.56

*The Average Cost of Acquisition of Equity Shares by the Promoters of the Company has been certified by the Statutory Auditor vide its certificate dated April 08, 2026 bearing UDIN: 26095398PCPOWG9479.

Comparison of Accounting Ratios with Industry Peers

Company Name	Peer comparison						
	Face Value (₹)	Current Market Price (₹)	EPS ₹ (Post Bonus) Basic & Diluted	P/E Ratio	RoNW (%)	NAV per Equity Share (Post Bonus)	Total income (₹ In lakhs)
Amba Auto Sales and Services Limited	10	[●]	5.76	[●] ^a	69.09	11.22	24246.07
Peer Group							
Popular Vehicles and Services Limited	2	92.48*	(1.47)	NA#	-1.61	89.72	556159.20
Bikewo Green Tech Limited	10	18.10*	0.59	30.68	2.38	29.55	2363.17
Resourceful Automobile Limited	10	38.99*	5.65	6.90	12.41	63.40	2163.95

Source: All the financial information for listed industry peer mentioned above is on a standalone basis except for Popular Vehicles and Services Limited sourced from the Annual Reports/Information of the peer company uploaded on the NSE and BSE website for the year ended March 31, 2025.

*CMP is of April 02, 2026, on NSE/BSE

^aTo be included post finalization of the Issue Price.

[#]Since the EPS is negative, P/E Ratio cannot be determined.

Notes:

- The financial information for our Company is based on the Restated Financial Statement as at and for the financial year ended March 31, 2025.
- P/E Ratio for peer Companies has been computed based on the closing market price of equity shares on April 02, 2026, divided by the Basic & Diluted EPS as on March 31, 2025.
- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus.
- NAV is computed as the closing net worth divided by weighted average number of equity shares.
- The face value of Equity Shares of our Company is Rs. 10/- per Equity Share and the Issue price is 13 times the face value at the floor price and 13.5 times the facevalue at the cap price.
- The Price band and Issue Price of will be determined by the Company in consultation with the Book Running Lead Manager, and in accordance with applicable law, on the basis of assessment of market demand for the Equity Shares offered through the Book Building Process and quantitative and qualitative factors as described above.

Return on Net Worth

Return on Net Worth (%) = Restated Profit After Tax attributable to Equity Shareholders * 100

Sr. No.	Financial Year/Period	Restated Net Worth		
		Return on Net Worth (%)	Weights	Return on Net Worth* Weights
1	Period ended December 31, 2025*	57.61	-	-
2	Financial Year ended March 31, 2025	69.09	3	207.28
3	Financial Year ended March 31, 2024	48.74	2	97.47
4	Financial Year ended March 31, 2023	15.04	1	15.04
Total		6	319.79	
Weighted Average		53.30		

Notes:

*Not annualised

- The figures disclosed above are based on the Restated Financial Statements of the Company.
- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.
- *Net worth: Average of Equity Share capital and Average of Reserve & Surplus.

Weighted average cost of acquisition

a) Price per share of our Company (as adjusted for corporate actions, including split, bonus issuances) based on primary / new issuances of Equity Shares or convertible securities (excluding Equity Shares issued under the employee stock option schemes and issuance of Equity Shares pursuant to a bonus issue) during the 18 months preceding the date of the Red Herring Prospectus, where such issuance is equal to or more than 5% of the paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding ESOPs granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Primary Issuances")



...continued from previous page.

ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our Company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: There have been no transactions in the equity shares of the Company by the Promoters or members of the Promoter Group aggregating to 1% or more of the paid-up equity share capital of the Company from the date of filing of the Draft Red Herring Prospectus till the date of this Pre-Issue and Price Band Advertisement.

Shareholding of the Promoter/Promoter Group and Additional Top 10 Shareholders of the Company:

Sr. No.	Shareholders	Pre-Issue shareholding as at the date of RHP ⁽¹⁾		Post-Issue shareholding as at Allotment*			
		Number of Equity Shares	Shareholding (in %)	At the lower end of the price band (₹130)		At the upper end of the price band (₹135)	
				Number of Equity Shares	Shareholding (in %)	Number of Equity Shares	Shareholding (in %)
A. Promoters							
1	Rakesh Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
2	Vikash Kumar Lohia	44,96,400	33.31%	44,96,400	24.54	44,96,400	24.54
3	Pradeep Kumar Lohia	40,50,000	30.00%	40,50,000	22.10	40,50,000	22.10
	Sub Total (A)	1,30,42,800	96.62%	1,30,42,800	71.18	1,30,42,800	71.18
B. Promoter Group							
1	Rachna Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
2	Shilpy Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
3	Harsh Kumar Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
4	Sakshi Lohia	1,800	0.01%	1,800	0.010	1,800	0.010
	Sub Total (B)	7,200	0.04%	7,200	0.039	7,200	0.039
C. Additional Top 10 Shareholders							
1	Prakash Kumar Lohia	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Sub Total (C)	4,50,000	3.33%	4,50,000	2.46	4,50,000	2.46
	Total (A+B+C)	1,35,00,000	100	1,35,00,000	73.67	1,35,00,000	73.67

*Subject to finalization of basis of allotment.

Notes:
1. Includes all options that have been exercised until date of the Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of the Red Herring Prospectus.

BASIS FOR ISSUE PRICE

The section titled "Basis for Issue Price" on page 149 of the Offer Document has been updated with the above price band. Please refer to the website of the BRLM i.e. www.capitalsquare.in for the "Basis for Issue Price" updated with the above price band. (You may scan the QR Code for accessing the website of CapitalSquare Advisors Private Limited.)

AN INDICATIVE TIMETABLE IN RESPECT OF THE ISSUE IS SET OUT BELOW:

Submission of Bids (other than Bids from Anchor Investors)	Bid/Issue Program	Indicative Dates
Bid/Issue Period (except the Bid/Issue Closing Date)	Event	Indicative Dates
Submission and revision of Bids	Bid/ Issue Opening Date	Monday, April 27, 2026
	Bid/ Issue Closing Date	Wednesday, April 29, 2026 ⁽¹⁾⁽²⁾
	Finalization of Basis of Allotment with the Designated Stock Exchange	On or before Thursday, April 30, 2026
	Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account	On or before Monday, May 04, 2026
	Credit of Equity Shares to Demat accounts of Allottees	On or before Monday, May 04, 2026
	Commencement of trading of the Equity Shares on the NSE	On or before Tuesday, May 05, 2026
Submission of Electronic Applications (Online ASBA through 3-in-1 accounts) – For Individual Investors, other than QIBs and Non-Institutional Investors		
	<i>(1) Our Company in consultation with the BRLM, considers closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations 364.</i>	
	<i>(2) UPI mandate acceptance / confirmation shall be available upto 5:00 pm IST on last day of the bidding.</i>	
Submission of Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA applications)		
	<i>"In case of (i) any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding two Working Days from the Bid/ Issue Closing Date for cancelled/ withdrawn/ deleted ASBA Forms, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher from the date on which the request for cancellation/ withdrawal/ deletion is placed in the Stock Exchanges bidding platform until the date on which the amounts are unblocked. (ii) any blocking of multiple amounts for the same ASBA Form (for amounts blocked through the UPI Mechanism), the Bidder shall be compensated at a uniform rate Rs. 100 per day or 15% per annum of the total cumulative blocked amount except the original application amount, whichever is higher from the date on which such multiple amounts were blocked till the date of actual unblock; (iii) any blocking of amounts more than the Bid Amount, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the difference in amount, whichever is higher from the date on which such excess amounts were blocked till the date of actual unblock; (iv) any delay in unblocking of non-allotted/ partially allotted Bids, exceeding two Working Days from the Bid/Issue Closing Date, the Bidder shall be compensated at a uniform rate of Rs. 100 per day or 15% per annum of the Application Amount, whichever is higher for the entire duration of delay exceeding two Working Days from the Bid/Issue Closing Date by the SCSB responsible for causing such delay in unblocking.</i>	
Submission of Electronic Applications (Syndicate Non-Retail, Non-Individual Applications)		
	<i>The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/147 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 shall be deemed to be incorporated in the deemed agreement of the Bank with the SCSBs to the extent applicable, in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the SCSBs to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022.</i>	
Submission of Physical Applications (Bank ASBA)		
	<i>The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/147 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 shall be deemed to be incorporated in the deemed agreement of the Bank with the SCSBs to the extent applicable, in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the SCSBs to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022.</i>	
Submission of Physical Applications (Syndicate Non-Retail, Non-Individual Applications of QIBs and Non-Institutional Investors)		
	<i>The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. The Bidder shall be compensated in the manner specified in the SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/147 dated March 31, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021, as amended pursuant to SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022 shall be deemed to be incorporated in the deemed agreement of the Bank with the SCSBs to the extent applicable, in case of delays in resolving investor grievances in relation to blocking/unblocking of funds, which for the avoidance of doubt, shall be deemed to be incorporated in the deemed agreement of our Company with the SCSBs to the extent applicable. The processing fees for applications made by UPI Bidders using the UPI Mechanism may be released to the remitter banks (SCSBs) only after such banks provide a written confirmation on compliance with SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 02, 2021 read with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1M dated March 16, 2021 and SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2022/51 dated April 20, 2022 and SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated May 30, 2022.</i>	
Modification/ Revision/ Cancellation of Bids		
Upward Revision of Bids by QIBs and Non-Institutional Investors categories ⁴	Only between 10.00 a.m. on the Bid/Issue Opening Date and up to 4.00 p.m. IST on Bid/Issue Closing Date	
Upward revision of Bids by Individual Investors	Only between 10.00 a.m. and up to 5.00 p.m. IST on Bid/ Issue Closing Date	

⁴ UPI mandate end time was at 5:00 p.m. on the Bid/ Issue Closing Date.

⁵ Individual Investors, QIBs and Non-Institutional Bidders could neither revise their bids downwards nor cancel/withdraw their Bids.

ASBA*

Simple, Safe, Smart way of Application-Make use of it!!!

*Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. For further details check section on ASBA.

Mandatory in Public Issues. No cheque will be accepted.



UPI-Now available in ASBA for all individual investors applying in public issues where the application amount is up to ₹500,000, applying through Registered Brokers, Syndicate, DP's & RTAs. UPI Bidders also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account. Investors are required to ensure that the bank account used for bidding is linked to their PAN. Bidders must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and the subsequent press releases, including press release dated June 25, 2021 read with press release dated September 17, 2021 and CBDT circular no.7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press releases in this regard.

ASBA has to be availed by all the investors except anchor investors. UPI may be availed by (i) Individual Investors in the Retail Portion, (ii) Non-Institutional Investors with an application size of up to ₹5,00,000 in the Non-Institutional Portion. For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" on page 365 of the Red Herring Prospectus. The process is also available on the website of Association of Investment Bankers of India ("AIBI") and Stock Exchanges and in the General Information Document. ASBA bid-cum-application forms can be downloaded from the websites of Stock Exchanges and can be obtained from the list of banks that is displayed on the website of SEBI at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=35> and <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=35>, respectively as updated from time to time. For the list of UPI apps and banks live on IPO, please refer to the link: www.sebi.gov.in. UPI mechanism may apply through the SCSBs and mobile applications whose names appear on the website of SEBI, as updated from time to time. Kotak Mahindra Bank Limited and State Bank of India have been appointed as the Sponsor Banks for the issue, in accordance with the requirements of SEBI circular dated November 1, 2018 as amended. For issue related queries, please contact the BRLM at their respective email IDs as mentioned below. For UPI related queries, investors can contact NPCI at the toll-free number: 18001201740 and mail id: ipo.upi@npci.org.in. For issue related grievance investors may contact: CapitalSquare Advisors Private Limited - Mr. Viveka Singhal / Sandesh Jhal/Neel Bhadra (022-6684 9999/022-6684 9946) (Email: mb@capitalsquare.in).

In case of any revision in the Price Band, the Bid/ Issue Period will be extended by at least three additional working days after such revision in the Price Band, subject to the Bid/Issue Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar circumstances, our Company may, for reasons to be recorded in writing, extend the Bid/ Issue Period for a minimum of one working day, subject to the Bid/ Issue Period not exceeding 10 Working Days. Any revision in the Price Band and the revised Bid/ Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchange, by issuing a press release, and also by indicating the change on the respective websites of the BRLM and at the terminals of the members of the Syndicate and by intimation to Designated Intermediaries and the Sponsor Bank, as applicable.

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 of the SEBI ICDR Regulations wherein not more than 50% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion"), provided that our Company in consultation with the BRLM may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis ("Anchor Investor Portion"). 33.33% of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, and 6.67% for life insurance companies and pension funds, subject to valid Bids being received from them at or above the Anchor Investor Allocation Price in accordance with the SEBI ICDR Regulations. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the QIB Portion (other than the Anchor Investor Portion) ("Net QIB Portion"). Further, 5% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Investors and not less than 35% of the Net Issue shall be available for allocation to Individual Investors in accordance with the SEBI ICDR Regulations, subject to valid Bids being received from them at or above the Issue Price. All Bidders, other than the Anchor Investors, are mandatorily required to participate in this issue only through an Application Supported by Blocked Amount ("ASBA") process, providing details of their respective bank accounts (including UPI ID for UPI Bidders using UPI Mechanism) in which the Bid amount will be blocked by the Self Certified Syndicate Banks or the Sponsor Bank. The Anchor Investors are not permitted to participate in the Anchor Investor Portion through the ASBA process. For further details, please see "Issue Procedure" beginning on page no. 365 of the Red Herring Prospectus.

Bidders/ Applicants should ensure that DP ID, PAN, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) are correctly filled in the Bid cum Application Form. The DP ID, PAN and Client ID provided in the Bid cum Application Form should match with the DP ID, PAN, Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/ Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active. Bidders/ Applicants should note that on the basis of the PAN, DP ID, Client ID and UPI ID (for UPI Bidders bidding through the UPI Mechanism) as provided in the Bid cum Application Form, the Bidder/ Applicant may be deemed to have authorised the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidder/ Applicant as available on the records of the depositories. These Demographic Details may be used, among other things, for giving Allotment Advice or unblocking of ASBA Account or for other correspondence(s) related to the Issue. Bidders/ Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Bidders' Applicants' sole risk. Investors must ensure that their PAN is linked with Aadhaar and are in compliance with CBDT notification dated February 13, 2020 and press release dated June 25, 2021,

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
<p>CAPITALSQUARE Teaming together to create value</p> <p>CAPITALSQUARE ADVISORS PRIVATE LIMITED Aarpee Centre, 208, 2nd Floor, 11 MIDC Central Road, Andheri (E), Mumbai – 400093. Tel: 022-6684 9999/022-6684 9946; Email: mb@capitalsquare.in Investor Grievance Email: investor.grievance@capitalsquare.in; Website: www.capitalsquare.in Contact Person: Mr. Viveka Singhal / Sandesh Jhal/ Neel Bhadra SEBI Registration No.: INM000012219</p>	<p>BIGSHARE SERVICES PRIVATE LIMITED S6-2, 6th Pinnacle Business Park, Mahakali Caves Road, next to Ahura Centre, Andheri East, Mumbai-400093, Maharashtra, India. Tel.: 022-62638200; Email: ipo@bigshareonline.com Investor Grievance Email: investor@bigshareonline.com; Website: www.bigshareonline.com Contact Person: Mr. Vinayak Morbale; SEBI Registration No.: INR000001385</p>	<p>Mr. Chetan Kumar Hiralal Solanki AMBA AUTO SALES AND SERVICES LIMITED Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068 Membership number: A51023 Tel. No.: +91-9900367421; E-mail: cs@ambabajaj.com; Website: www.ambauto.com</p> <p>Bidders are advised to contact the Company Secretary and Compliance Officer and/or the Registrar to the Issue, in case of any pre-issue or post-issue related grievances such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders, non-receipt of funds by electronic mode, etc. For all issue-related queries and for redressal of complaints, Investors may also write to the BRLM.</p>

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application Forms can be obtained from the Registered Office of Company, AMBA AUTO SALES AND SERVICES LIMITED, Tel.: +91-9900367421; Registered Office of Book Running Lead Manager, CapitalSquare Advisors Private Limited, Telephone: 022-6684 9999 / 022-6684 9946; Syndicate Member, Rikhav Securities Limited, Tel No.: 022-69078200 / 300; and the selected location of sub syndicate members, Self Certified Syndicate Banks, Registered Brokers, Designated RTA Locations and Designated CDP Locations for participating in the Issue. Application Forms will also be available on the websites of the Stock Exchange and at all the Designated Branches of SCSBs, the list of which is available on the websites of the Stock Exchange and SEBI.

AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available at the website of Stock Exchange at www.nseindia.com, the website of Book Running Lead Manager at www.capitalsquare.in and the website of the Issuer Company at www.ambauto.com.

BANKERS TO THE ISSUE / REFUND BANK / SPONSOR BANK: Kotak Mahindra Bank Limited | ESCROW COLLECTION BANK, PUBLIC ISSUE, ACCOUNT BANK, REFUND BANK AND SPONSOR BANK: Kotak Mahindra Bank Limited | SPONSOR BANK: State Bank of India.

APPLICATIONS SUPPORTED BY BLOCKED AMOUNT (ASBA): The investors are required to fill the application form and submit the same to the relevant SCSBs at the specific locations or registered brokers at the broker centers or RTA or DP's. The SCSBs will block the amount in the account as per the authority contained in application form. On allotment, amount will be unblocked and account will be debited only to the extent required to be paid for allotment of shares. Hence, there will be no need of refund. For more details on the ASBA process, please refer to the details given in application forms and Red Herring Prospectus and also please refer to the section titled "Issue Procedure" on page 365 of the Red Herring Prospectus.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus dated April 21, 2026.

For AMBA AUTO SALES AND SERVICES LIMITED

Sd/-
Mr. Rakesh Kumar Lohia

Managing Director

DIN: 01884538

Date : April 21, 2026

Place : Bangalore, Karnataka

Disclaimer: AMBA AUTO SALES AND SERVICES LIMITED has filed a Red Herring Prospectus dated April 21, 2026 with the ROC. The Red Herring Prospectus shall be made available on the website of the SEBI at www.sebi.gov.in as well as on the website of the BRLM i.e., CapitalSquare Advisors Private Limited at www.capitalsquare.in, the website of the NSE at www.nseindia.com and the website of the Issuer Company at www.ambauto.com. Any potential investor should note that investment in equity shares involves a high degree of risk and for details relating to such risks, see "Risk Factors" on page 29 of the Red Herring Prospectus. The Equity Shares issued in the Issue have not been and will not be registered under the U.S. Securities Act of 1933, as amended ("Securities Act") or any state securities laws in the United States and may not be offered or sold through 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) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) under Section 4(a) of the Securities Act and (ii) outside the United States in offshore transaction in reliance on Regulations under the Securities Act and the applicable laws of the jurisdiction where those offer and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

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