LAL BAHADUR SHASTRI SHIKSHA SAMITI

Lal Bahadur Shastri Shiksha Samiti ("**Society**" or "**Issuer**") was registered in Kota, Rajasthan on March 22, 1991, as a society under Rajasthan Societies Registration Act 1958, (Rajasthan Act number 28, 1958) pursuant to a registration certificate number 203 / Kota / 1990-91. For more information about our Society, please refer "*General Information*" and "*Our Operations*" on pages 15 and 18*, respectively* of this Draft Fund Raising Document.

Registered Office: Sector 1, Mahaveer Nagar Extn, Kota (324005) Rajasthan, India
Tel.: +91 7410899222; **Email:** admin@lbsacademy.edu.in
Website: www.lbsacademy.com; **PAN**: AAATL4447J
Compliance Officer: Ms. Priya Shukla Tel.: +91 9887853001; **Email:** lbs1991.sse@gmail.com

REGISTRATION ON SOCIAL STOCK EXCHANGE SEGMENTS OF BSE (BOMBAY STOCK EXCHANGE) LIMITED ("BSE SSE"). Our Society has registered with BSE SSE on May 21, 2026, which is subject to compliance with all the rules, bye-laws and regulations of the BSE SSE and applicable laws, as amended from time to time.

PUBLIC ISSUE BY OUR SOCIETY OF ZERO COUPON ZERO PRINCIPAL INSTRUMENTS OF FACE VALUE ₹ 1/- EACH ("ZCZP INSTRUMENTS"), AGGREGATING UP TO ₹ 55.15 LAKHS ("ISSUE SIZE" AND SUCH PUBLIC ISSUE HEREINAFTER REFERRED TO AS THE "ISSUE") THROUGH THIS DRAFT FUND RAISING DOCUMENT. THE ISSUE IS BEING MADE PURSUANT TO THE PROVISIONS OF SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL DISCLOSURE REQUIREMENTS) REGULATIONS, 2018, AS AMENDED ("SEBI ICDR REGULATONS"), READ WITH THE MASTER CIRCULAR FOR FRAMEWORK ON SOCIAL STOCK EXCHANGE DATED JANUARY 19, 2026, BEARING REFERENCE NO. SEBI/HO/49/14/14(6)2025-CFD-PoD1/I/2771/2026 ("SSE FRAMEWORK CIRCULAR"), THE GUIDELINES ISSUED BY THE BOMBAY STOCK EXCHANGE LIMITED ("BSE") NOTIFYING THE NORMS FOR REGISTRATION, ISSUE AND LISTING OF ZCZP INSTRUMENTS BY NPOS ON BSE SSE AND CONTENTS OF THIS DRAFT FUND RAISING DOCUMENT (COLLECTIVELY, "BSE NORMS") THE COMPANIES ACT, 2013 AND RULES MADE THEREUNDER, EACH AS AMENDED TO THE EXTENT NOTIFIED AND APPLICABLE.

AS PER THE SEBI REGULATIONS, MINIMUM ISSUE SIZE SHALL BE ₹ 50.00/- LAKHS, MINIMUM APPLICATION SIZE SHALL BE ₹ 1,000/- AND MINIMUM SUBSCRIPTION FOR THIS ISSUE SHALL BE 75% OF THE ISSUE SIZE (50% SUBJECT TO SSE DUE DILIGENCE CONFIRMING PROJECT VIABILITY AND MEANINGFUL UTILIZATION OF FUNDS). OUR SOCIETY IS AND SHALL BE IN COMPLIANCE WITH THE AFOREMENTIONED MENTIONED REGULATIONS.

OUR FOUNDER

Our founder & current President is Mr. Kuldeep Mathur; **Email**: chairman@lbsgroup.in; **Tel**: +91 9829253001. For details of our Governing Body, see *"Governance"* on page 35 of this Draft Fund Raising Document.

GENERAL RISKS

Investment in zero coupon zero principal instrument is risky, and investors should not invest any funds in such securities unless they can afford to take the risk attached to such investments. Investors are advised to take an informed decision and to read the risk factors carefully before investing in this Issue. For taking an investment decision, investors must rely on their examination of the Issue, including the risks involved in it. Specific attention of investors is invited to the chapters *"Risk Factors"* and *"Material Developments"* on pages 10 and 64, respectively of this Draft Fund Raising Document. These risks are not, and are not intended to be, a complete list of all risks and considerations relevant to the ZCZP Instruments or investor's decision to purchase such securities.

ISSUER'S ABSOLUTE RESPONSIBILITY

The Issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Fund Raising Document contains all information with regard to the Issuer and the Issue which is material in the context of the Issue, that the information contained in this Draft Fund Raising Document is true and correct in all material aspects and is not misleading, that the opinions and intentions expressed herein are honestly stated and that there are no other facts, the omission of which make this document as a whole or any of such information or the expression of any such opinions or intentions misleading.

COUPON RATE, COUPON PAYMENT FREQUENCY, REDEMPTION DATE, REDEMPTION AMOUNT & ELIGIBLE INVESTORS

The Issue, being an issue of zero coupon zero principal instrument in terms of Chapter X-A of the SEBI ICDR Regulations, there is no coupon rate, or redemption amount applicable, and consequently the coupon payment frequency, and redemption amount is not applicable. For further details relating to the ZCZP Instruments, including in relation to Eligible Investors of the ZCZP Instruments, please see "*Issue Related Information*" on page 70 of this Draft Fund Raising Document. The Issue is not underwritten.

CREDIT RATING

The Issue, being an issue of zero coupon zero principal instrument in terms of Chapter X-A of the SEBI ICDR Regulations, there is no credit rating applicable.

LISTING

The ZCZP Instruments offered through this Draft Fund Raising Document and the Draft Fund Raising Document are proposed to be listed on the social stock exchange segment of BSE being BSE Social Stock Exchange which shall also be the Designated Stock Exchange. The ZCZP Instruments shall not be made available for trading in the secondary market. Our Society has received 'in-principle' approval from BSE *vide* its letter bearing number **[●]** dated **[●]**. For details of the material contracts and documents available for inspection, please see "*Material Contracts and Documents for Inspection*" beginning on page 101.

PUBLIC COMMENTS

This Draft Fund Raising Document dated **[●]** has been filed with BSE SSE, pursuant to the provisions of SEBI ICDR Regulations. The Draft Fund Raising Document dated **[●]** was open for public comments for a period of 21 days (i.e., until 5:00 p.m.on **[●]**) from the date of filing of the Draft Fund Raising Document with the BSE SSE. All comments on this Draft Fund Raising Document are to be forwarded to the attention of the Society Secretary and Compliance Officer of our Society. All comments received on the Draft Fund Raising Document have been suitably addressed prior to filing of this Draft Fund Raising Document with the BSE SSE.

REGISTRAR TO THE ISSUE	ISSUE ADVISOR	STATUTORY AUDITOR
KFIN TECHNOLOGIES LIMITED 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West), Kurla, Mumbai, Maharashtra, India, PIN - 400070 **Tel**: +91 40 6716 2222 / 1800 309 4001 **Facsimile**: +91 22 6716 1563 **Email**: lbsshiksha.ipo@kfintech.com **Investor Grievance Email**: einward.ris@kfintech.com **Website**: www.kfintech.com **Contact Person**: Mr. Murari Krishna **SEBI Registration No.**: INR000000221 **CIN**: L72400MH2017PLC444072	**PRIME CHARITY FOUNDATION** T-682, Rangoli Gardens, Maharana Pratap Marg, Vaishali Nagar, Jaipur, 302021, Rajasthan, India **Tel**: +91 96608 52625 **Email**: impact@primecharity.in **Contact Person**: Mr. Mahesh Bhangriya **Company Registration No.**: U74999RJ2017NPL057465 **SIAE** Memberships: ISAI/SIAO-07; ICMAI SAO/SIAO/0008 **Website.**: www.primecharity.in	**M/S. KALANI & CO. LLP** 75, Samridhi, New Grain Mandi, Kota **Tel:** +91 9602227779 / 98298 88823 **Email**: pratik@rkalanico.com, kalanikota@gmail.com **Contact Person**: CA Pratik Lukkad **Firm Registration No.**: C400391 **Website.**: www.kalanico.com

ISSUE PROGRAMME*

Issue opens on: [●]	**Issue closes on: [●]**

* *The Issue shall remain open for subscription on Working Days from 10 a.m. to 5 p.m. (Indian Standard Time) during the period indicated in this Draft Fund Raising Document, except that the Issue may close on such earlier date or extended date as may be decided by the Governing Body of our Society, subject to relevant approvals. On the Issue Closing Date, the Application Forms will be accepted only between 10 a.m. and 3 p.m. (Indian Standard Time). For further details please refer to section titled "General Information" on page 15 of this Draft Fund Raising Document.*

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Contents

SECTION I – GENERAL

DEFINITIONS AND ABBREVIATIONS

This Draft Fund Raising Document uses certain definitions and abbreviations which, unless the context otherwise indicates or implies, shall have the meaning ascribed to such definitions and abbreviations set forth herein. References to any legislation, act, regulation, rules, guidelines, clarifications or policies shall be to such legislation, act, regulation, rules, guidelines, clarifications or policies as amended, supplemented or re-enacted from time to time until the date of this Draft Fund Raising Document, and any reference to a statutory provision shall include any subordinate legislation notified from time to time pursuant to such provision.

The words and expressions used in this Draft Fund Raising Document but not defined herein shall have, to the extent applicable, the same meaning ascribed to such words and expressions under the SEBI ICDR Regulations, the Society Registration Act, 1860, the SCRA, the Depositories Act, NSE Norms and the rules and regulations notified thereunder.

General Terms

Term	Description
"We", "Society", "NPO" or "Issuer"	Lal Bahadur Shastri Shiksha Samiti was registered in Kota, Rajasthan on March 22, 1991, as a society under Rajasthan Societies Registration Act 1958, (Rajasthan Act number 28,1958) pursuant to a registration certificate number 203 / Kota / 1990-91. It is having Registered Office at Sector 1, Mahaveer Nagar Extn, Kota (324005) Rajasthan, India.
Bye-Laws or Society Bye-Laws	Bye-Laws of our Society, as amended.
Audited Financial Statements	The audited financial statements of our Society for the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023, along with the audit reports, dated September 27, 2025, November 12, 2024 and October 25, 2023, respectively issued by M/s. Kalani & Co., Chartered Accountants.
Auditors or Statutory Auditors	Kalani & Co., Chartered Accountants, the statutory auditors of our Society.
Governing Body	Governing Body of our Society.
Founder	The Founder of our Society being, Mr. Kuldeep Mathur.
Registered Office	Registered office of our Society situated at Sector 1, Mahaveer Nagar Extn, Kota (324005) Rajasthan, India.

Issue Related Terms

Term	Description
Allotment Advice	The communication sent to the Allottees conveying the details of ZCZP Instruments allotted to the Allottees in accordance with the Basis of Allotment.
Allotment, Allot or Allotted	Unless the context otherwise requires, the allotment of ZCZP Instruments to the successful Applicants pursuant to the Issue.
Allottee(s)	The successful Applicant to whom the ZCZP Instruments are Allotted either in full or part, pursuant to the Issue.
Applicant or Investor	Any person who applies for issuance and Allotment of ZCZPs through the Physical Application Form, the ASBA process or through the UPI Mechanism pursuant to the terms of this Draft Fund Raising Document and the Application Form. For details of ineligible investors, please see "*Issue Procedure*" on page 77 of this Draft Fund Raising Document.
Application	A physical application to subscribe to the ZCZP Instruments offered pursuant to the Issue by submission of a valid Application Form submitted to the Registrar.
Application Amount	The aggregate value of the ZCZP Instruments applied for, as indicated in the Application Form for the Issue, which shall not be lesser than ₹1,000.
Physical Application Form	Form in terms of which an Applicant shall make an offer to subscribe to ZCZP Instruments through the physical process which will be considered as the Application for Allotment of ZCZP Instruments in terms of this Draft Fund Raising Document,
ASBA Application Form	(a) form in terms of which an Applicant shall make an offer to subscribe to ZCZP Instruments through the online ASBA process, which will be considered as the Application for Allotment of ZCZP Instruments in terms of this Draft Fund Raising Document, or (a) form in terms of which an Applicant shall make an offer to subscribe to ZCZP Instruments through the UPI Mechanism, which will be considered as the Application for Allotment of ZCZP Instruments in terms of this Draft Fund Raising Document.
Application Form(s)	The Physical Application Form and / or the ASBA Application Form

ASBA Account	An account maintained with a SCSB and specified in the ASBA Application Form which will be blocked by such SCSB to the extent of the Application Amount mentioned in the Application Form by an Applicant and will include a bank account of a retail individual investor linked with UPI
Basis of Allotment	The basis on which ZCZP Instruments will be allotted to applicants as described in "*Issue Procedure – Basis of Allotment*" on page 77 of this Draft Fund Raising Document.
Client ID	Client identification number maintained with one of the Depositories in relation to the demat account.
Corporate Office of the Registrar	KFIN Technologies Limited, 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West), Kurla, Mumbai, Maharashtra, India, 400070
Deemed Date of Allotment	The date on which the Governing Body, approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Board of Director. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment.
Demographic Details	The demographic details of the Applicants such as their respective addresses, email, PAN, investor status, MICR Code and bank account detail.
Designated Intermediaries	Self-certified syndicate banks ("SCSBs"), and the syndicate members with (3-in-1 account) registered on the electronic-IPO Platform of the stock exchange who are authorised to collect Application Forms from the Applicants, in relation to the Issue
Designated Intermediaries	Self-certified syndicate banks ("SCSBs"), and the syndicate members with (3-in-1 account) registered on the electronic-IPO Platform of the stock exchange, and Registered Brokers, who are authorised to collect Application Forms from the Applicants, in relation to the Issue
Designated Branches	Such branches of the SCSBs which shall collect the Application Forms, a list of which is available on the website of the SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 or at such other websites as may be prescribed by SEBI from time to time.
Draft Fund Raising Document	The Draft Fund Raising Document dated [●] issued in accordance with the SEBI ICDR Regulations, and the Stock Exchange Norms, and filed with the stock exchange
Escrow Account	Account opened with the Escrow Collection Bank.
Escrow Agreement	Agreement dated [●] entered into between the Issuer, the Registrar and the Escrow Collection Bank.
Escrow Collection Bank	The bank which is a clearing member and registered with SEBI as a banker to an issue under the Securities and Exchange Board of India (Bankers to an Issue) Regulations, 1994, and with whom the Escrow Account, in relation to the Issue, is opened, in this case being ICICI Bank Limited.
Institutional Investors	Shall mean any of the following eligible investors: • a mutual fund, venture capital fund and alternative investment fund registered with SEBI; • a public financial institution; • a scheduled commercial bank; • a state industrial development corporation; • an insurance Society registered with the Insurance Regulatory and Development Authority of India; • a provident fund with minimum corpus of twenty-five crore rupees; • a pension fund with minimum corpus of twenty-five crore rupees registered with the Pension Fund Regulatory and Development Authority established under sub-section (1) of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013; • National Investment Fund set up by resolution no. F. No. 2/3/2005-DDII dated November 23, 2005 of the Government of India published in the Gazette of India; • insurance funds set up and managed by army, navy or air force of the Union of India; • insurance funds set up and managed by the Department of Posts, India; or • Systemically important non-banking financial Companies.
Issue	Public Issue by our Society of zero coupon zero principal instruments of face value ₹ 1/-each, aggregating up to ₹ 55.15 lakhs.
Issue Closing Date	As specified in the Draft Fund Raising Document.
Issue Opening Date	As specified in the Draft Fund Raising Document.
Issue Period	The period between the Issue Opening Date and the Issue Closing Date inclusive of both days, during which prospective Applicants can submit their Application Forms.
Issue Size	Up to ₹ 55.15 lakhs.
Non-Institutional Investors	Any investor other than a retail individual investor and Institutional Investors, except for investors who are not eligible to invest in ZCZP Instruments. For further details, see "Issue Procedure" on page 77 of this Draft Prospectus.
Not for Profit Organisation or NPO	Not for Profit Organisation shall have the same meaning as prescribed under Regulation 292A(e) of the SEBI ICDR Regulations
Objects	Objects of this Issue as set out in the section titled "Objects of the Issue" on page 37 of this Draft Fund Raising Document.

Offer Document	This Draft Fund Raising Document, and Application Form.
Register of ZCZP Instrument holders	The register of ZCZP Instrument holders maintained by the Issuer and by the Depositories in case of ZCZP Instrument held in dematerialised form, and/or the register of ZCZP Instrument Holders maintained by the Registrar.
Registered Brokers	Stockbrokers registered with SEBI under the Securities and Exchange Board of India (Stock Brokers) Regulation, 1992 and the stock exchange having nationwide terminals and eligible to procure Applications from Applicants.
Registered Post	Registered post with acknowledgement due.
Registrar Agreement	Agreement dated [●], entered into between the Issuer and the Registrar under the terms of which the Registrar has agreed to act as the Registrar to the Issue.
Registrar to the Issue or Registrar	KFIN Technologies Limited
SSE Framework Circular	SEBI master circular for framework on social stock exchange dated January 19, 2026, bearing reference no. SEBI/HO/49/14/14(6)2025-CFD-PoD1/I/2771/2026 on framework on social stock exchange.
"Self-Certified Syndicate Banks" or "SCSBs"	The banks registered with SEBI, offering services in relation to ASBA, a list of which is available on the website of SEBI at http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes and updated from time to time and at such other websites as may be prescribed by SEBI from time to time
Stock Exchanges	The social stock exchange segments of BSE, being BSE Social Stock Exchange.
Transaction Documents	Transaction documents shall mean this Draft Prospectus, and the Prospectus, read with any notices, corrigenda, addenda thereto, Registrar Agreement, Escrow Agreement, Tripartite Agreements executed or to be executed by our Society, as the case may be. For further details please see the section titled, "*Material Contracts and Documents for Inspection*" on page 101 of this Draft Fund Raising Document.
Tripartite Agreements	Tripartite Agreement dated [●] to be entered into between our Society, the Registrar to the Issue and NSDL and Tripartite Agreement dated [●] to be entered into between our Society, the Registrar to the Issue and CDSL for offering demat option to the ZCZP Instrument Holders.
"UPI" or "UPI Mechanism"	Unified Payments Interface mechanism in accordance with BSE to block funds for application submitted through the Designated Intermediaries.
UPI ID	Identification created on the UPI for single-window mobile payment system developed by the National Payments Corporation of India
"UPI Mandate Request" or "Mandate Request"	A request initiated by the Sponsor Bank on the Retail Individual Investor to authorize blocking of funds in the relevant ASBA Account through the UPI mobile app/web interface (using UPI Mechanism) equivalent to the bid amount and subsequent debit of funds in case of allotment
Under-subscription	Subscription of the ZCZP Instruments less than 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds).
Wilful Defaulter(s)	Wilful defaulter shall have the same meaning as under regulation (2)(1)(lll) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
Working Days	Working days mean all days on which commercial banks in Mumbai are open for business. In respect of announcement or issue period, working day shall mean all days, excluding Saturdays, Sundays and public holidays, on which commercial banks in Mumbai are open for business. Further, in respect of the time period between the issue closing date and the listing of the ZCZP Instruments on the BSE SSE, working day shall mean all trading days of the Stock Exchanges for ZCZP Instruments, excluding Saturdays, Sundays and bank holidays, as specified by SEBI.
ZCZP Instruments	Zero coupon zero principal instruments as notified in terms of the notification dated July 15, 2022 issued by the Ministry of Finance and as issued by our Society at face value ₹ 1/- each.
ZCZP Instrument Holder(s)	The holders of the ZCZP Instruments whose name appear in the database of the Depository and/or the register of ZCZP Instrument Holders (if any) maintained by our Society if required under applicable law.

Conventional and General Terms or Abbreviations

Term/ Abbreviation	Description/Full Form
"₹", "Rupees", "INR" or "Indian Rupees"	Indian Rupees.
AGM	Annual General Meeting.
AIF	An alternative investment fund as defined in and registered with SEBI under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 as amended from time to time.
ASBA	Application supported by blocked amount
BSE	Bombay Stock Exchange Limited.
BSE Norms	Norms for issue and listing of ZCZP Instruments by NPOs on BSE Social Stock Exchange and contents of the draft fund-raising document/fund raising document.
BSE Social Stock Exchange	Social stock exchange segment of BSE.
CDSL	Central Depository Services (India) Limited.
Societies Act	Rajasthan Societies Registration Act, 1958 aligns with Indian Societies Act 1860, along with the relevant rules framed thereunder.
Depositories	CDSL and NSDL.
Depositories Act	Depositories Act, 1996, read with the rules, regulations, amendments and modifications notified thereunder.
DIN	Director Identification Number.
DP ID	Depository Participant's Identification.
DP or Depository Participant	Depository Participant as defined under the Depositories Act, 1996.
Financial Year, Fiscal or FY or for the Fiscal Year ended	Unless stated otherwise, the period of 12 months commencing on April 1 of the immediately preceding calendar year and ending March 31 of that particular calendar year.
GoI or Government or Central Government	Government of India.
HUF	Hindu Undivided Family.
ITI	Industrial Training Institute
India	Republic of India.
Indian GAAP or IGAAP	Generally Accepted Accounting Principles in India notified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014.
NACH	National Automated Clearing House.
N/A or N.A.	Not applicable.
NEFT	National Electronic Fund Transfer.
NSDL	National Securities Depository Limited.
NSTI	National Skill Training Institute
PAN	Permanent Account Number.
RTGS	Real Time Gross Settlement.
SCRA	Securities Contracts Regulation Act, 1956, as amended.
SCRR	Securities Contracts (Regulation) Rules, 1957, as amended.
SEBI	Securities and Exchange Board of India.
SEBI Act	Securities and Exchange Board of India Act, 1992, as amended.
SEBI ICDR Regulations	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time.
SEBI Listing Regulations	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
State Government	The government of a state in India.
Stock Exchange	BSE Social Stock Exchange.
Year or Calendar Year	Unless the context otherwise requires, shall mean the 12 month period commencing from January 1 and ending on December 31.

Notwithstanding the foregoing, the terms defined as part of "General Information", "Risk Factors", "Main Provisions of Articles of Association", "Financial Information" and "Other Regulatory and Statutory Disclosures" on pages 15, 10, 97, 42 and 65, respectively of this Draft Fund Raising Document shall have the meaning ascribed to them as part of the aforementioned sections.

CERTAIN CONVENTIONS, USE OF FINANCIAL, INDUSTRY AND MARKET DATA AND CURRENCY OF PRESENTATION

Certain Conventions

All references to "India" contained in this Draft Fund Raising Document are to the Republic of India and its territories and possessions and all references herein to the "Government", "Indian Government", "GoI", "Central Government" or the "State Government" are to the Government of India, central or state, as applicable.

Unless otherwise specified, any time mentioned in this Draft Fund Raising Document is in Indian Standard Time ("**IST**"). Unless indicated otherwise, all references to a 'year' in this Draft Fund Raising Document are to a calendar year.

Unless stated otherwise, all references to page numbers are to the page numbers of this Draft Fund Raising Document.

Presentation of Financial Information

Our Society's financial year commences on April 1 of the immediately preceding calendar year and ends on March 31 of that particular calendar year, so all references to a particular financial year or fiscal are to the 12 month period commencing on April 1 of the immediately preceding calendar year and ending on March 31 of that particular calendar year. Unless the context requires otherwise, all references to a year in this Draft Fund Raising Document are to a calendar year and references to a Fiscal/Fiscal Year are to the fiscal year ended on March 31 of that calendar year.

Our Society's Audited Financial Results for the Fiscal Years ended March 31, 2025, March 31, 2024, and March 31, 2023, have been prepared in accordance with Indian GAAP and have been audited by M/s. Kalani & Co and are included in the section titled "*Financial Information*" on page 42 of this Draft Fund Raising Document.

Currency and Unit of Presentation

All references to "Rupees" or "₹" or "INR" or "Rs." Are to Indian Rupee, the official currency of the Republic of India.

Except where stated otherwise in this Draft Fund Raising Document, all figures have been expressed in crore. The word 'lakhs/lacs/lac' means 'one hundred thousand' and 'crore/crs' means 'ten million' and 'billion/bn.' means 'one hundred crore.'

Certain figures contained in this Draft Fund Raising Document, including financial information, have been subject to rounding adjustments. Unless set out otherwise, all figures in decimals, including percentage figures, have been rounded off to two decimal points. In certain instances, (i) the sum or percentage change of such numbers may not conform exactly to the total figure given; and (ii) the sum of the numbers in a column or row in certain tables may not conform exactly to the total figure given for that column or row. Further, any figures sourced from third party industry sources may be rounded off to other than two decimal points to conform to their respective sources.

Use of Industry and Market Data

Unless stated otherwise, industry and market data and forecast used throughout this Draft Fund Raising Document was obtained from internal Society reports, data, websites, Industry publications report as well as Government Publications. Industry publication data and website data generally state that the information contained therein has been obtained from sources believed to be reliable, but that their accuracy and completeness and underlying assumptions are not guaranteed and their reliability cannot be assured.

Although, we believe industry and market data used in this Draft Fund Raising Document is reliable, such industry and market data has not been independently verified by us or the Advisor to the Issue or any of their affiliates. There are no standard data gathering methodologies in the industry in which we conduct our operations, methodologies, and assumptions may vary widely among different market and industry sources.

General Risk

Investment in zero coupon zero principal instruments is risky, and investors should not invest any funds in such securities unless they can afford to take the risk attached to such investments. Investors are advised to take an informed decision and to read the risk factors carefully before investing in this offering. For taking a subscription decision, investors must rely on their examination of the issue including the risks involved in it.

Specific attention of investors is invited to statement of risk factors contained under section "*Risk Factors*" on page 10 of this Draft Fund Raising Document. These risks are not, and are not intended to be, a complete list of all risks and considerations relevant to the ZCZP Instruments or investor's decision to purchase such securities.

FORWARD LOOKING STATEMENTS

Certain statements contained in this Draft Fund Raising Document that are not statements of historical fact constitute "forward-looking statements". Investors can generally identify forward-looking statements by terminology such as "aim", "anticipate", "believe", "continue", "could", "estimate", "expect", "intend", "may", "objective", "plan", "potential", "project", "pursue", "shall", "seek", "should", "will", "would", or other words or phrases of similar import. Similarly, statements that describe our strategies, objectives, plans or goals are also forward-looking statements. All statements regarding our expected financial conditions, results of operations and prospects are forward-looking statements. These forward-looking statements include statements as to matters discussed in this Draft Fund Raising Document that are not historical facts. All forward-looking statements are subject to risks, uncertainties and assumptions about us that could cause actual results to differ materially from those contemplated by the relevant forward-looking statement. Important factors that could cause actual results, including our financial conditions and results of operations to differ from our expectations include, but are not limited to, the following:

- Reduction or discontinuation in the receipts or donations or grants received by us;
- Changes in applicable law governing corporate social responsibility policies;
- Termination or delay in implementation of our arrangements with State Governments;
- Failure to retain and attract professionals; and
- Impact of the COVID-19 pandemic or the outbreak of any new pandemic on our business and operations.

For further discussion of factors that could cause our actual results to differ, see "*Risk Factors*" on page 10 of this Draft Fund Raising Document.

All forward-looking statements are subject to risks, uncertainties and assumptions about our Society that could cause actual results and valuations to differ materially from those contemplated by the relevant statement. Additional factors that could cause actual results, performance or achievements to differ materially include, but are not limited to, those discussed under the sections titled "*Our Operations*" and "*Legal and Other Information*" on pages 18 and 62, respectively of this Draft Fund Raising Document. The forward-looking statements contained in this Draft Fund Raising Document are based on the beliefs of management, as well as the assumptions made by and information currently available to management. Although our Society believes that the expectations reflected in such forward-looking statements are reasonable at this time, it cannot assure investors that such expectations will prove to be correct or will hold good at all times. Given these uncertainties, investors are cautioned not to place undue reliance on such forward-looking statements. If any of these risks and uncertainties materialise, or if any of our Society's underlying assumptions prove to be incorrect, our Society's actual results of operations or financial condition could differ materially from that described herein as anticipated, believed, estimated or expected. All subsequent forward-looking statements attributable to our Society are expressly qualified in their entirety by reference to these cautionary statements.

Neither our Society, its Members, its key managerial staff, and officers, nor any of their respective affiliates have any obligation to update or otherwise revise any statements reflecting circumstances arising after the date hereof or to reflect the occurrence of underlying events, even if the underlying assumptions do not come to fruition.

SECTION II – RISK FACTORS

The following are the risks envisaged by the management of our Society which relate to our Society, the ZCZP Instruments. Potential investors should carefully consider all the risk factors stated in this Draft Fund Raising Document in relation to the ZCZP Instruments for evaluating our Society and the ZCZP Instruments before making any investment decision. Our Society believes that the factors described below represent the principal risks inherent in investing in the ZCZP Instruments but such risks are not exhaustive. Potential investors should also read the detailed information set out elsewhere in this Draft Fund Raising Document and reach their own views prior to making any investment decision.

If any one of the following stated risks actually occurs, our Society's business, financial conditions and results of operations could suffer. These risks and uncertainties are not the only issues that our Society faces. Additional risks and uncertainties not presently known to our Society or that our Society currently believes to be immaterial may also have a material adverse effect on its financial condition or business. Unless specified or quantified in the relevant risk factors, our Society is not in a position to quantify the financial or other implications of any risk mentioned herein below.

Internal Risk Factors

1. ***As a non-profit organization, a reduction or discontinuation in the donations or grants or other receipts we receive may have an adverse impact on the operations of our Society.***

   We are a non-profit organization registered under the Societies Act. Our reliance on a limited number of funding sources, including grants and donations, poses a risk to its financial sustainability of the organization. Any disruption or reduction in these funding streams could impact the organization's ability to carry out its programs and initiatives effectively, jeopardizing its mission of quality education, training, skill development, entrepreneurship, and rural & women empowerment. The LBS Special School unit provides free education to its students. While our Society routinely engages in outreach and liaises with potential donors to ensure that budgets for expenditure are fulfilled, in the event that donations and grants we receive reduce or are discontinued including on account of such donations and grants being focused on projects of other companies, it may have an impact on the business, operations and financial condition of our Society.

2. ***Changes in the financial position of our supporters could result in a reduction or discontinuation of receipts and grants received by our Society.***

   Our income is dependent on receipts and grants being made to our Society. Without active engagement and support from stakeholders, the organization may struggle to address the diverse needs and priorities of its beneficiaries and achieve its mission effectively. In the event of a deterioration in the financial position of our supporters / funding partners / beneficiaries / learners / end users / clients, the receipts and grants we receive may reduce or may not continue at all. As a consequence, our Society's financial position and operations may be adversely impacted. While the focus is on self-sustaining by receipts of affordable fee, the organization has been raising funds from multiple types of sources including corporate CSR, government grants. This approach reduces reliance on any single funding source, creating a more stable financial Society. Strong financial and project management practices also play a vital role in this regard because the resultant qualitative performance delivery satisfies our existing funders and motivates them towards extension and expansion of existing partnerships.

3. ***Changes in applicable law governing corporate social responsibility policies could have an adverse impact on our operations.***

   In terms of the Companies Act, 2013, companies which meet specific criteria are required to spend a portion of its profits towards activities which relate to their corporate social responsibility policies. Receipts, Donations, and grants made to our Society are also made by companies as part of such policies. In the event of any change which reduces the amount required by companies to be spent on activities which relate to corporate social responsibility, the donations made to our Society may reduce, which in turn could have an adverse impact on our Society's operations.

4. ***We have entered into memoranda of understanding with certain agencies of State and Central Governments. In the event that any of the governments do not fulfill their obligations under the arrangements with them or terminate such arrangements, it may lead to a delay in implementation of our programmes or we may not be able to complete our progammes at all.***

   We have entered into memoranda of understanding with certain State Governments including Rajasthan, Uttar Pradesh, Chattisgarh, and Madhya Pradesh, to conduct our programmes in their states. In the event any such State Government does not fulfil its obligations under such arrangements or terminate such arrangements including on account of any change in the government of such states, we may face a delay in implementation of our programmes or we may not be able to implement our programmes at all. Accordingly, we may also have to focus our programmes in other states where we have existing arrangements with the State Governments or seek to tie up with other State

Governments, in turn requiring us to expend further capital and resources.

5. ***Failure to retain and attract professionals could have an impact on our operations.***

Under the programmes of our Society, we engage professionals who work with us and assist us with training, a significant portion of whom work with us on a pro bono basis or for nominal remuneration. Getting skilled human resource for working in non-metro areas is a challenge particularly when financial provisions for the same are also very limited. This could lead to some delays in hiring and execution. While, our Society keeps hiring professionals on a regular basis. We motivate the team through regular capacity and motivation building sessions, developing supportive infrastructure, performance-based salary increments and awards to team members, ensuring social security benefits for them, etc. Skill building of local youth and community-based institutional development process also plays a vital role in continuing the intervention even in the absence of the project staff. However, any failure to retain and attract professionals could have an impact on our operations.

6. ***We are exposed to various operational risks including the risk of fraud and other misconduct by employees or outsiders.***

Like any other non-profit organisations we are also exposed to various operational risks which include the risk of fraud or misconduct by our employees or even an outsider, unauthorized transactions by employees or third parties, misreporting and non-compliance of various statutory and legal requirements and operational errors. As of the date of this Draft Fund Raising Document, our Society has not faced any significant fraud or misconduct by our employees or outsiders, nor have there been any unauthorized transactions by our employees or third parties, or any instances of misreporting and non-compliance of various statutory and legal requirements and operational errors.

It may not be always possible to deter employees from the misconduct or the precautions we take to detect and prevent these activities may not be effective in all cases. Such misconduct could result in misappropriation of funds, deviation from our programs, failure to achieve the intended social impact, operational risks, losses and may also invite regulatory penalties and actions. If our employees engage in any misconduct which is brought to our notice by the college authorities, we take strict action against such employees. Any such instances of employee misconduct or fraud, the improper use or disclosure of confidential information, could result in regulatory and legal proceedings and may harm our reputation and also our operations.

While our Society has in place appropriate fraud risk mitigation measures and we take strict action against such employees, including filing of criminal complaint before the relevant forum, etc., there can be no assurance that we will not face any such instances in the future.

7. ***The impact of the COVID-19 pandemic or the outbreak of any new pandemic on our business and operations is uncertain and cannot be predicted.***

In 2019, the COVID-19 disease, commonly known as "novel coronavirus", was first reported in Wuhan, China and was declared as a pandemic by World Health Organization on March 11, 2020.

A key risk we faced in the achievement of the desired impact under our programmes in the past three years was the COVID-19 pandemic since we conduct our programmes in person including at colleges of State Governments. The lockdowns imposed by the Government had an impact on our programmes and we had to implement online training sessions. We faced numerous challenges during this period as, firstly, youth did not have access to high-speed internet, secondly, youth did not have access to electronic devices such as mobile phones or laptops required to attend the training sessions and, thirdly, lack of significant gaps in digital literacy and difficulties in navigating technology.

Given that we conduct our programmes primarily in person including at colleges of State Governments, an escalation of COVID-19 pandemic and any consequent lockdown measures imposed by the Government could have adverse impacts on our programmes including a delay in implementation. Our Society has designed the timelines of our programmes in a manner to account for such contingencies. Any outbreak of a new pandemic, could require us to expend further resources including to conduct our programmes online and could also cause delays in implementation in the process.

8. ***The objects of the Issue have not been appraised by any bank or financial institution. Our funding requirements and proposed deployment of the Net Proceeds are based on management estimates and may be subject to change based on various factors, some of which are beyond our control. Any variation in the utilization of the Net Proceeds or in the terms of the conditions as disclosed in this Draft Fund Raising Document would be subject to certain compliance requirements, including prior society members' approval.***

We intend to use the Net Proceeds of the Issue for the purpose of training youth, as described in "Objects of the Issue" on page 37 of this Draft Fund Raising Document. At this stage, we cannot determine with any certainty if we would require the Net Proceeds to fund any other expenditure or any exigencies arising out of changes in our competitive environment, business conditions, economic conditions or other factors beyond our control. Our funding requirements and deployment of the Net Proceeds are based on internal management estimates and current market conditions, and have not been appraised by any bank or financial institution or other independent agency. It is subject to amendment due to changes in external circumstances, costs, other financial condition or strategies. We operate in an industry which is dependent on receipts and grants, and may need to revise our estimates from time to time based on changes in external circumstances or costs, or changes in other financial conditions, business or strategy. This may entail rescheduling, revising or cancelling planned expenditure and funding requirements at our discretion. For details, see "Objects of the Issue" on page 37 of this Draft Fund Raising Document. Additionally, various risks and uncertainties, including those set forth in this "Risk Factors" section, may limit or delay our efforts to use the Net Proceeds to achieve growth.

9. ***Failure to comply with the applicable laws and regulations by us may materially and adversely impact our reputation and our ability to conduct training programmes.***

The regulatory environment in which we, operate, is evolving and subject to change. The relevant Indian authorities may implement new laws or other regulations that could affect lead to new compliance requirements or impose additional restrictions on our operations or tighten the enforcement of existing or new laws or regulations. Further, the manner in which new requirements will be enforced or interpreted can lead to uncertainty in our operations and could adversely affect our operations.

As a Society registered under Rajasthan Societies Registration Act, 1958, we are required to comply with the provisions of the Societies Act and the Income Tax Act, 1961. Any foreign contribution received by us will be governed by the Foreign Contribution (Regulation) Act, 2010. Further, we are required to comply with the SEBI ICDR Regulations, SEBI Listing Regulations and BSE Norms in connection with the Issue.

Though, in the past, we have not been subject to any such violations or non-compliance of applicable laws and regulations which have had a material adverse impact on our operations or our training programmes, in the future, if we fail to meet the requirements, we may be subject to administrative, civil and criminal proceedings by the relevant government entities, as well as civil proceedings by aggrieved parties, which could result in substantial fines and penalties against us as well as revocation of our registration that could limit or halt our operations or our training programmes. In addition, responding to any action or litigation may result in a diversion of members of the governing body' attention and resources and an increase in professional fees and compliance costs.

Our Governing Body and key managerial staff reviews the compliance of applicable law periodically to ensure that our Society and our programmes are not in breach of any applicable law.

10. ***There is no assurance that our Society will be in compliance with the applicable law, related to foreign funding in future.***

Our Society has received certificate of registration under the Foreign Contribution (Regulation) Act, 2010 to receive funding from donors located outside India. The funding that we have received from donors located outside India, till now, has been in compliance with the applicable law, related to foreign funding, including the Foreign Contribution (Regulation) Act, 2010 and the rules thereunder, however, there can be no assurance that we will be in compliance such applicable laws in future. Any such noncompliance may result in regulatory action being initiated against our Society which could have an adverse impact on our operations and financial condition, and the social impact of our programmes.

11. ***There is no assurance that our Society will not be involved in any litigation in the future, including any tax-related proceedings.***

While our Society is currently not involved in any litigation, including any tax-related litigation or scrutiny, there can be no assurance that we will not be involved in any litigations in the future, including any tax-scrutiny related proceedings. While, our Society has defined various policies and procedures that guide our functioning in accordance with the prevailing legal framework. Any involvement in such proceedings or scrutiny could have an adverse impact on our operations and financial condition, and the social impact of our programmes.

12. ***There could be unintended consequences of our operations under our programmes.***

Our programmes could have unintended negative outcomes. For example, we incur certain costs and time on educating students under our programmes. We may not have the capacity to teach and train all the interested individuals under our programme due to lack of infrastructure or resources available with us. Accordingly, our programmes may not always yield the intended consequences. Non-profit organizations like us may also face the risk of ineffective program design or implementation, which could result in limited impact, poor outcomes, or unintended consequences for beneficiaries. Factors such as inadequate needs assessment, insufficient stakeholder engagement, or lack of capacity may contribute to programmatic risks.

While our Society has designed teaching and training programmes to account for such unintended consequences. Robust monitoring and evaluation mechanisms throughout the program cycle provide timely feedback on effectiveness and identify areas for improvement. Flexibility and adaptability in program design allow for adjustments based on emerging needs or changing circumstances. Regular review and reflection on outcomes inform strategic decision-making and enhance the relevance and effectiveness of our initiatives.

However, there can be no assurance that there will not be unintended consequences For details in relation to such potential unintended negative outcomes, please refer to the section titled "Our Operations" on page 18 of this Draft Fund Raising Document.

13. ***We depend on the members of our governing body, Governing Body and key managerial staff, and if we are unable to retain such personnel, our ability to operate could be adversely affected.***

    We are dependent on members of our governing body, Governing Body and key managerial staff for formulating our strategies and managing our training programmes and operations. We believe that inputs and experience of such personnel are valuable for the growth and successful implementation of training programmes and operations conducted by our Society. If we are not able to retain such personnel, there is a possibility that some of our training programmes may be impacted and we will not be able to achieve the desired end results or social impact, or any results or impact at all.

14. ***There could be a lack of board oversight and governance controls***

    Inadequate board oversight or governance controls may expose the Society to risks related to conflicts of interest, ethical breaches, or mismanagement of resources. Weak governance practices could undermine organizational integrity, accountability, and stakeholder of the Society. However, the Society has a well-established governance framework under which roles, responsibilities, and expectations for board members and senior leadership have been defined. Robust governance policies, procedures, and codes of conduct have been defined, put into practice and updated from time to time to promote ethical behavior, transparency, and accountability. Our members with diverse skills, expertise, and backgrounds have been recruited to bring fresh perspectives and strengthen governance oversight. Their meetings are held in regular manner as per society norms and all issues related with governance of the organization are discussed and decided upon in the same. Follow-up of the decisions taken is done in subsequent meetings. Thus, the risk of board oversight and governance controls can be mitigated by strict policy enforcement, regular internal audits, and compliance reviews. Our Society ensures a proactive approach to all identified challenges.

Risks related to ZCZP Instruments

15. ***The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 12 months from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. No amount is repayable on expiry of such tenure of the ZCZP Instruments.***

    The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 12 months from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. ZCZP Instruments are instruments which by their nature do not carry any interest and no amount is repayable to investors even at the expiry of the tenure of the instruments. While we commit to transparent reporting on the progress of fundraising objectives, ensuring clarity for investors and adhering to the specified tenure, thereby promoting Society and accountability. Potential investors should be aware that even at maturity, the principal amount on investments in ZCZP Instruments are not repayable. Such non-redemption feature of the ZCZP Instruments is likely to limit their market value.

16. ***There is no secondary market for ZCZP Instruments as ZCZP Instruments listed on the BSE SSE issued by non-profit organisations are not tradable.***

    ZCZP Instruments issued by non-profit organisations and listed on the BSE SSE are not available for trading in the secondary market. Accordingly, an investor will not be able to trade such ZCZP Instruments or redeem their investments in such instruments issued by our Society. We acknowledge this limitation and commit to transparently communicating this aspect to investors, setting clear expectations regarding the tradability and redemption of ZCZP Instruments.

17. ***There is no guarantee that the Issue will be successful and we will be able to achieve the Objects or the ZCZP Instruments will be listed on the BSE SSE in a timely manner or at all, or that such listing that they will remain listed on the BSE SSE.***

If our Society does not receive 75% subscription in the Issue (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds), the Issue would be deemed to be unsuccessful, and we will have to refund the entire subscription amount, in accordance with applicable law, within 8 working days of Issue Closing Date. For details, see "Terms of the Issue" beginning on page 74 of this Draft Fund Raising Document. We will also not be able to achieve the object of training up to targeted CWSN, in case of non-receipt of minimum subscription.

External Risk Factors

18. We are subject to regulatory and legal risk which may adversely affect our business.

India has an elaborately defined legal framework for regulating functioning of nonprofit organizations which include registrations under different laws and their timely renewal, submission of timely returns/reports, etc. As a non-profit organization registered under Societies Registration Act, our operations are subject to applicable law in India.

Non-adherence to the framework will invite legal action in the form of penalties, suspension / cancellation of its registration or action against its board and staff members. There can be no assurance that the laws governing us will not change in the future or that such changes or the interpretation or enforcement of existing and future laws and rules by governmental and regulatory authorities will not affect our business and future financial performance.

19. Civil unrest, terrorist attacks and war could affect our business.

Terrorist attacks and other acts of violence, war, or conflicts, particularly those involving India, may adversely affect Indian and global financial markets. Such acts may negatively impact business sentiment, which could adversely affect our operations, including the donations and grants that are made to our Society. India has from time to time experienced, and continues to experience, social and civil unrest, terrorist attacks and hostilities with neighboring countries. The consequences of any armed conflicts are unpredictable, and we may not be able to foresee events that could have an adverse effect on our business and operations.

SECTION III – INTRODUCTION

GENERAL INFORMATION

Our Society is registered and incorporated in Kota, Rajasthan on March 22, 1991, as a Society under Rajasthan Society Registration Act, 1958, pursuant to a certificate of registration (203 / 1990-91) issued by the Registrar of Society, Rajasthan. For more information about our Society, please refer "*Introduction*" on page 15 of this Draft Fund Raising Document.

Primary Operations:

1. Reaching out to all sections of society through education, vocational training, and promotion of employment;
2. Enabling students including children with special needs (CWSN) to be happy and to lead a life of fulfilment; and
3. Motivating people who are leading a life of fulfilment to give something back to the society.

For details of the operations of our Society, see "*Our Operations*" beginning on page 18 of this Draft Fund Raising Document.

Registration:
Society Registration Number: 203 / 1990-91
Permanent Account Number: AAATL4447J
BSE SSE registration: Our Society has registered with BSE SSE on May 21, 2026 (BSESSENPO0125)

Registered Office:
Lal Bahadur Shastri Shiksha Samiti
Sector 1, Mahaveer Nagar Extn, Kota (324005)
Rajasthan, India
Tel: +91 74108 99222
Website: www.lbsacademy.com
Email: admin@lbsacademy.edu.in

For further details regarding changes to our Registered Office, see "*General Information*" on page 15 of this Draft Fund Raising Document.

Society Contact Person
Ms. Priya Shukla
Address: LBS Campus, Sector 1, Mahaveer Nagar Extn,
Kota (324005), Rajasthan, India
Email: lbs1991.sse@gmail.com
Phone: 9887853001

Statutory Auditors

M/s. Kalani & Co
75, Samridhi, New Grain Mandi, Kota
(PIN: 324007), Rajasthan, India
Tel: +91 9829888823, 0744 2364691
Email: pratik@kalanico.com
Contact Person: Mr. Pratik Lukkad
Firm Registration Number: C400391
Website.: www.kalanico.com

There has been no change in our statutory auditors in the three years preceding the date of this Fund Raising Document

Advisor to the Issue

Prime Charity Foundation
T-682, Rangoli Gardens,
Maharana Pratap Marg, Vaishali Nagar,
Jaipur, 302021, Rajasthan, India
Tel: +91 96608 52625
Email: impact@primecharity.in
Contact Person: Mr. Mahesh Bhangriya
Company Registration No.: U74999RJ2017NPL057465
SIAE Memberships: ISAI/SIAO-07; ICMAI SAO/SIAO/0008
Website.: www.primecharity.in

Registrar to the Issue

KFIN Technologies Limited
Address: 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road,
Nav Pada, Kurla (West), Kurla, Mumbai, Maharashtra, India, 400070
Tel: +91 40 6716 2222
Facsimile: +91 40 6716 1563 / 1800 309 4001
Email: lbsshiksha.ipo@kfintech.com
Investor Grievance Email: einward.ris@kfintech.com
Website: https://www.kfintech.com/
Contact Person: M. Murali Krishna
SEBI Registration No.: INR000000221
CIN: L72400MH2017PLC444072

KFin Technologies Limited has given its consent for its appointment as Registrar to the Issue and for its name to be included in this Draft Fund Raising Document, and in all the subsequent periodical communications sent to the holders of the ZCZP Instruments issued pursuant to the Issue.

Investors may contact the Registrar to the Issue or our Society Secretary and Compliance Officer in case of any pre-Issue or post-Issue related issues such as non-receipt of Allotment Advice, demat credit of allotted ZCZP Instruments, refunds, transfers, etc. as the case may be.

All grievances relating to the Issue may be addressed to the Registrar to the Issue, giving full details such as name, Application Form number, address of the Applicant, Permanent Account Number, number of ZCZP Instruments applied for, amount paid on Application, Depository Participant name and client identification number.

Stock Exchanges

The ZCZP Instruments offered through this Draft Fund Raising Document are proposed to be listed on BSE Social Stock Exchange and BSE Social Stock Exchange shall be the Designated Stock Exchange. Our Society has received 'in-principle' approval from BSE SSE *vide* its letter bearing reference number [●] dated [●].

Operations

Our Society has a physical existence, is operational and is accessible for visits at our Registered Office.

Underwriting

The Issue is not underwritten**.**

Arrangers to the Issue

There are no arrangers to the Issue.

Guarantor to the Issue

There are no guarantors to the Issue.

Minimum subscription

In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds).

If our Society does not receive the minimum subscription, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants or shall be unblocked in the relevant ASBA Account(s) of the Applicants within eight working days from the Issue Closing Date.

In case the subscription above minimum requirements but below 100% of the Issue Size is not arranged, the impact on achieving social objectives is as follows:

We have proposed education of up to 180 CWSN through our LBS Academy Special School through the NPO. In case of subscription above minimum requirements but below 100% of the Issue Size, the number of beneficiaries will get reduced on a pro rata basis, but will not disrupt schedules for delivering vital education, awareness generation and training services. The organization might need to scale down the scale and scope of its impactful initiatives, limiting the ability to comprehensively address diverse community needs. Under-subscription directly affects the NGO's outreach to intended beneficiary communities, potentially slowing the rate of improvement in CWSN and their overall well-being.

Utilisation of Issue proceeds

For details on utilisation of Issue proceeds see, "*Objects of the Issue*" beginning on page 37 of this Fund Raising Document.

Issue Programme*

ISSUE OPENS ON	As specified in the Fund Raising Document
ISSUE CLOSES ON	As specified in the Fund Raising Document
PAY IN DATE	Application Date. The entire Application Amount is payable on Application
DEEMED DATE OF ALLOTMENT	The date on which the Governing Body approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body and notified to the Designated Stock Exchange. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment.

* *The Issue shall remain open for subscription on Working Days from 10:00 a.m. to 5:00 p.m. (Indian Standard Time) during the period indicated above, except that the Issue may close on such earlier date or extended date as may be decided by the Governing Body of our Society and receipt of relevant approvals. On the Issue Closing Date, the Application Forms will be accepted only between 10 a.m. and 3 p.m. (Indian Standard Time) and uploaded until 5 p.m. or such extended time as may be permitted by the Stock Exchanges. Further, pending mandate requests for applications placed on the Issue Closing Date will be validated by 5 p.m. (Indian Standard Time) on one Working Day after the Issue Closing Date. For further details please see "Issue Related Information" on page 70 of this Draft Fund Raising Document.*

Applications Forms for the Issue will be accepted only from 10:00 a.m. to 5:00 p.m. (Indian Standard Time) or such extended time as may be permitted by the Stock Exchanges, during the Issue Period as mentioned above on all days between Monday and Friday (both inclusive barring public holiday) by the Registrar. On the Issue Closing Date, Application Forms will be accepted only between 10:00 a.m. to 3:00 p.m. (Indian Standard Time).

For details in relation the Basis of Allotment, please see "Issue Related Information" on page 70 of this Draft Fund Raising Document.

OUR OPERATIONS

LBS operates on a self-sustaining social enterprise model. Revenue generated from student fees is systematically reinvested into its core social objectives, ensuring long-term viability without diluting its social mandate. This model specifically finances:

- Free schooling to Children with Special Educational Needs through LBS Academy Special Education School
- Diverse social welfare programs across multiple verticals
- A robust Scholarship & Fee Waiver (SFW) ecosystem for economically vulnerable students
- Initiatives focused on rural empowerment, gender equality, and social equity

Program Portfolio

A. Special Education (LBS Academy — Zero-Fee Model)

LBS Academy Special School is a dedicated institution supporting children with mild and moderate disabilities. Operating under a full Zero-Fee structure, it currently serves 180 students across Intellectual Disability (ID), Hearing Impairment (HI), and Visual Impairment (VI) categories.

B. School Education

LBS operates CBSE and RBSE affiliated schools offering education from pre-primary to senior secondary (Class XII), with a focus on academic excellence, personality development, digital learning integration, competitive exam preparation, and co-curricular engagement. The institutional philosophy recognizes education as a lifelong process aimed at nurturing the intellectual, social, and emotional growth of students.

C. Higher Education & Professional Courses

The group contributes to higher education through multiple colleges offering physiotherapy, teacher training (B.Ed / Special Education), skill-based diploma programs, ITI and vocational training, and professional applied learning courses. This diversified academic ecosystem helps bridge the skill gap and improve employability outcomes.

D. Community Health & Wellness

- Operates a physiotherapy clinic delivering health services to surrounding villages free of cost
- Organizes regular free medical check-up and health awareness campaigns
- Provided medical assistance, food, and shelter during the COVID-19 pandemic

E. Livelihood & Economic Empowerment

- Zero-fee training programs to foster entrepreneurship and enhance employability
- Job fairs and placement support for unemployed youth of the region
- Access to infrastructure, cultural, and sports facilities for community engagement

SWOT Analysis

Strengths	Opportunities
• Established legacy and 35+ years reputation • Diversified education ecosystem • Inclusive education leadership • Strong infrastructure and faculty • Government endorsements and empanelment's	• Expansion of therapy and rehabilitation services • CSR partnerships & impact investment via SSE • Digital education outreach to rural areas • Model replication across Rajasthan
Challenges	**Future Potential**
• Resource intensiveness of special education • Need for scaling monitoring and impact measurement • Financial sustainability for subsidized programs • Staffing gaps in specialized therapists	• SSE listing enabling structured social investment • Scaling impact programs to wider geographies • Innovation in skill and inclusive education • Policy advocacy for disability education standards

THEORY OF CHANGE

The Theory of Change (ToC) articulates the causal logic underlying LBS's social impact. It describes how and why a set of activities and interventions are expected to produce desired outcomes and long-term impact — and under what conditions. This ToC integrates both the LBS Group (covering school education, higher education, community welfare, and livelihood programs) and LBS Academy Special School (covering Children with Special Needs).

Underlying Assumptions

The Theory of Change rests on the following assumptions that must hold for the causal chain to produce intended outcomes:

- Families are willing and able to enrol and sustain children in school if financial and access barriers are removed.
- Children with special needs have inherent capability that, with structured, professional support, can be developed into functional independence and social participation.
- Qualified, motivated educators applying evidence-based pedagogies (IEP, speech therapy, OT, PT) materially improve child outcomes.
- Early intervention in communication, daily living, and social skills produces compounding benefits over time.
- Family economic empowerment and caregiver relief from child dependence is a measurable co-benefit of inclusive special education.
- Structural barriers (poverty, stigma, geography, disability) are addressable through targeted institutional design.
- Community trust in LBS as a credible institution underpins enrolment, retention, and behavioral change.

Problem Statement

Problem Domain	Root Cause	LBS Entry Point
Access to Quality Education	High cost, urban concentration, first-generation barriers	Affordable fees; SFW scheme; rural outreach
Exclusion of CWSN	Lack of specialized schools; social stigma; no-fee options absent	Zero-fee LBS Academy; specialized staff; therapy integration
Child Dependency Burden	Untreated functional limitations; no structured rehabilitation	IEP-driven therapy; daily living skill training; family IEP reviews
Caregiver Economic Loss	Full-time caregiving prevents labor force participation	School-based care enabling parental employment re-entry
Youth Unemployment	Skills mismatch; lack of vocational training; no job linkages	Zero-fee skill programs; job fairs; entrepreneurship training
Community Health Gaps	Limited healthcare access in rural/semi-urban areas	Free physiotherapy clinic; health awareness campaigns

The Causal Chain: From Inputs to Impact

The Theory of Change follows a five-stage causal chain — Inputs, Processes, Outputs, Outcomes, and Long-Term Impact — across two program streams: LBS Group (General Education & Community) and LBS Academy (Special Education).

INPUTS	PROCESSES	OUTPUTS	OUTCOMES	IMPACT
Financial Resources • LBS operating budget • Fee revenue reinvested • Donor contributions • Govt. schemes (RCI, NSDC)	**Delivery Mechanisms** • CBSE/RBSE school instruction • Vocational training delivery • Community health camps • Job fairs & placement drives	**Quantified Outputs** • 55,000+ alumni served • Rs. 17.5 Cr fee waivers • 3,486 students on SFW (2025-26) • Free clinic services delivered	**Medium-Term Change** • Improved academic outcomes • Higher employability • Girls' education gains • Community health awareness	**SDG-Level Change** • Reduced educational poverty (SDG 4) • Gender equality (SDG 5) • Economic inclusion (SDG 8, 10) • Community health improvement (SDG 3)
Human Capital • 8 specialized	**Therapeutic Processes**	**CWSN Outputs** • 180 CWSN	**CWSN Outcomes** • 92.9% functional	**SDG-Level Change** • Disability inclusion

teachers • 500+ teaching staff (Group) • Therapists (speech, OT, PT) • Administrative team	• Individualized Education Plans (IEP) • Speech, OT & physical therapy • Quarterly IEP review with parents • Assistive technology use	students enrolled • 147 UDID-certified students • 100% IEP maintained • 62 assessment respondents	communication • 64.3% daily living independence • 100% social skills improvement • 35.7% parental employment gain	& dignity (SDG 10) • Household poverty reduction (SDG 1) • Lifelong health and well-being (SDG 3) • Systemic disability equity (SDG 4, 10)
Infrastructure • 12 classrooms + therapy rooms • Braille kits, audiometers • Digital classrooms & labs • Accessible, AC campus	**Community Engagement** • Parent IEP co-design meetings • UDID & rights awareness • Cultural & sports events • COVID relief & support	**Community Outputs** • Free physiotherapy clinic • Health camps organized • Cultural programs hosted • Job fair placements	**Community Outcomes** • Strengthened family resilience • Increased community cohesion • Reduced social stigma • Enhanced institutional trust	**Systems Change** • Special education standards raised • Replication-ready model • Policy advocacy potential • SSE capital mobilization enabled

The causal chain demonstrates that LBS's interventions are not isolated inputs but form an integrated, self-reinforcing system — where educational access begets economic empowerment, family stability, and community transformation.

Pathways of Change

LBS's Theory of Change operates through three distinct but interconnected Pathways of Change, each addressing a different domain of social exclusion:

Pathway 1: Education Access and Equity

- **Problem:** Financial, geographic, and social barriers exclude children from quality education.
- **Intervention:** Fee waivers (SFW–EWS, OSP, FMS), affordable fee structures, rural campus accessibility.
- **Mechanism:** Removing cost barriers increases enrolment, retention, and completion rates among first-generation and EWS learners. Gender-targeted scholarships specifically address girls' education gaps.
- **Outcome:** Higher educational attainment, improved employability, and upward social mobility across generations.

Pathway 2: Inclusive Development for Children with Special Needs

- **Problem:** Children with disabilities face multiple exclusions — educational, social, and economic. Their families bear disproportionate caregiving burdens.
- **Intervention:** Zero-fee special school with specialized staff, individualized education plans (IEPs), multi-modal therapy (speech, OT, PT), peer-inclusive activities, and family engagement.
- **Mechanism:** Structured therapeutic and pedagogical support rebuilds communication, self-care, mobility, and social participation capacities. Parental involvement via IEP reviews shifts family belief systems from fatalistic to asset-based.
- **Outcome:** Functional independence, social inclusion, and caregiver economic re-entry — with household income gains.

Pathway 3: Community Empowerment and Ecosystem Strengthening

- **Problem:** Communities in Tier-2/3 cities lack access to health services, vocational training, economic opportunity, and institutional support systems.
- **Intervention:** Free physiotherapy clinic, health awareness camps, zero-fee skill training, job fairs, cultural programs, COVID-19 relief, and community infrastructure access.
- **Mechanism:** Institutional presence creates a trusted community hub addressing health, livelihood, and social welfare holistically.
- **Outcome:** Strengthened community resilience, reduced vulnerability, and increased social capital — with LBS as a sustained anchor institution.

LOGIC MODEL

The Logic Model provides a structured, visual representation of the program's operational theory — linking resources invested to activities performed, outputs produced, and outcomes achieved. It is presented separately for (A) LBS Group of Educational Institutions and (B) LBS Academy Special School, enabling stakeholders to evaluate program effectiveness at both institutional and program levels.

The Logic Model is a practical planning and accountability tool. It allows LBS and SSE investors to track whether the right resources are being deployed, the right activities are being executed, and whether intended outcomes are being achieved at each stage.

Logic Model A — LBS Group of Educational Institutions

INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACT
Financial Resources	**School Education Delivery**	**Students Served**	**Academic Outcomes**	**Economic Mobility**
• Operating budget from fee revenue • Donor and CSR contributions • Govt. scheme integration (RCI, NSDC) • SFW fund allocation • Internal reserves	• CBSE/RBSE curriculum delivery • Smart classrooms & digital learning • Competitive exam preparation • Co-curricular program delivery • Life skills and personality development	• 55,000+ alumni • 3,486 SFW students (2025-26) • Rs. 17.5 Cr fee waivers (4 yrs) • 12,928 student-years supported • Enrolment maintained in EWS segment	• Improved Board exam scores • Higher enrolment of first-generation learners • Girls' enrolment increase • Increased student confidence & skills • Reduced dropout rates	• Upward social and economic mobility • Higher education and employment access • Gender equity in education • Intergenerational poverty reduction • SDG 4 contribution (Quality Education)
Human Capital	**Vocational & Skill Training**	**Skill Development**	**Employment Outcomes**	**Economic Growth**
• 500+ teaching and support staff • Specialized B.Ed / D.Ed educators • Administrative & management team • Community outreach staff • Clinical physiotherapy team	• Zero-fee vocational training programs • ITI and diploma course delivery • Entrepreneurship promotion workshops • Job fair organization • Employer liaison and placement support	• Vocational trainees certified • Job fair participants placed • ITI/diploma graduates produced • Entrepreneurs supported • Youth unemployed connected to roles	• Improved employability skills • Increased income for graduates • Micro-enterprise creation • Reduced youth unemployment • Financial independence for youth	• Local economic development • Workforce participation increase • SDG 8 (Decent Work) contribution • Reduced regional inequality (SDG 10) • Innovation and entrepreneurship (SDG 9)
Infrastructure	**Community Health & Welfare**	**Community Services**	**Health & Social Outcomes**	**Community Well-Being**
• School buildings and classrooms • Digital learning labs and computer centers • Sports complex and cultural facilities • Physiotherapy clinic infrastructure • Accessible special school campus	• Free physiotherapy clinic services • Health awareness camps • COVID-19 pandemic relief • Cultural events (Pratibha Samman) • Sports & recreation access for community	• Clinic visits served (free of cost) • Villages covered by health camps • COVID relief beneficiaries • Cultural event participants • Sports programs participants	• Improved community health outcomes • Social cohesion strengthened • Community trust in LBS deepened • Reduced stigma around education • Increased community aspirations	• Sustainable community development • SDG 3 contribution (Good Health) • SDG 1 contribution (No Poverty) • Institutional sustainability as anchor • Systems-level resilience building

Logic Model B — LBS Academy Special School (CWSN Program)

INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACT
Specialized Human Capital	**Inclusive Pedagogy**	**Child Enrollment & Retention**	**Communication & Cognition**	**Functional Independence & Inclusion**
• 8 specialized teachers (D.Ed/B.Ed Special) • Speech, OT & physical therapists • Non-teaching support staff (4) • 100% ongoing professional development • Leadership and admin team	• IEP design and quarterly monitoring • Differentiated classroom instruction • Braille, ISL & visual learning methods • Peer-inclusive activity facilitation • Assistive technology integration	• 180 students enrolled (2025-26) • 53.8% growth over 3 years (117 to 180) • 147 UDID-certified students (81.7%) • 100% IEP coverage maintained • Zero fee barrier to participation	• 92.9% functional communication achieved • 61.1% report classwork easier • 94.4% show academic improvement • 97.2% happy coming to school • Disability-category-specific learning gains	• Full functional independence for 50%+ • Social participation for all students • Community integration and dignity • SDG 4 (Inclusive Education) • SDG 10 (Reduced Inequalities for CWSN)
Therapeutic Resources	**Multi-Modal Therapy Delivery**	**Therapy & Functional Outputs**	**Daily Living & Mobility**	**Child Well-Being & Human Dignity**
• Therapy rooms & equipment • Audiometers, Braille kits, sensory aids • Adaptive learning materials • Accessibility features (ramps, toilets) • Air-conditioned, accessible campus	• Speech therapy (avg. 3.9 sessions/month) • Occupational therapy (avg. 3.9 sessions/month) • Physical therapy (avg. 3.4 sessions/month) • Sensory integration activities • Daily living skills practice sessions	• Measurable therapy progress per student • 87.5% students show hygiene improvement • Motor skill progression documented • Self-care independence skills mastered • Quarterly progress reports generated	• 64.3% fully independent in daily living • 50% independent in mobility • 92.9% showing improvement/stability • Reduced dependency on caregivers • Social behavior: 100% from isolated to interactive	• Life-course capability development • Dignity in daily life restored • SDG 3 (Health and Well-Being) contribution • Reduced institutionalization risk • Lifelong self-reliance pathway enabled
Family Engagement Resources	**Family Engagement Activities**	**Family Engagement Outputs**	**Family Empowerment Outcomes**	**Household & Community Impact**
• Parent IEP review time allocation • Communication materials (multilingual) • Rights and scheme awareness resources • Staff dedicated to family liaison • UDID certification facilitation	• Quarterly parent-teacher IEP meetings • UDID certification guidance provided • RPwD Act rights orientation for families • Govt. scholarship scheme facilitation • Emotional support and peer networking	• 100% parents involved in IEP design • 71.4% families accessing health/therapy • UDID status secured for 81.7% students • Parents reporting awareness gains • Trust score: 4.9/5 for teacher behavior	• 35.7% families report income increase • Parental confidence score: 4.6/5 • Shift to asset-based views of child • Awareness of rights and entitlements • Reduced family stress and isolation	• Est. Rs. 9–20 Lakh annual household income gain • Poverty reduction for CWSN families (SDG 1) • Gender empowerment (caregiving mothers) (SDG 5) • Community norm-shift re: disability inclusion • Replication model for other institutions

Awards & Recognitions

- **National Recognition:** LBS Group was honored for its outstanding contribution to the field of education. The group Chairman and Director were felicitated by the Honorable Lok Sabha Speaker - Shri Om Birla, Education Minister - Shri Dharmendra Pradhan, Minister of Law & Justice - Shri Ravi Shankar Prasad, Minister of HRD - Shri Ramesh Pokhriyal.

- **State-Level Special Ability Award:** LBS Chairman Shri Kuldeep Mathur was conferred the State-Level Special Ability Award by Hon'ble Deputy Chief Minister - Prem Chand Bairwa, Social Justice & Welfare Minister - Avinash Gehlot, State Education Minister – Shri BD Kalla, District Collector - Mr. O.P. Bunkar, SP Kota City - Mr. Sharad Chaudhary for excellent work in running schools for children with disabilities.

- **International Honors:** LBS School was awarded "Best School of the Year" at the Dubai International School Awards in 2019 and further demonstrating continued excellent leadership in education and social sectors, LBS School was once again honored as the "Best School in India" at the ISA ceremony held in Dubai.

SOCIAL IMPACT ASSESSORS REPORT

1. Overview and Social Mission

Founded on 22 March 1991, Lal Bahadur Shastri Shiksha Samiti (LBS) is a non-profit educational institution dedicated to fostering humanism and equitable development. Its core philosophy is grounded in the values of Shraddha, Gyan, and Karma — faith, knowledge, and action — which guide all institutional activities from academic delivery to community welfare.

LBS promotes a purposeful and compassionate way of life by providing affordable, high-quality education and sustainable livelihood opportunities across diverse disciplines. Its mission transcends classroom learning, encompassing a broad spectrum of community outreach and welfare programs that address the interlinked needs of health, education, recreation, livelihood, and economic empowerment across rural and underserved populations.

Institutional Footprint

Parameter	Details
Established	22 March 1991, Kota, Rajasthan
Registration	Non-profit under Society Registration Act;
Other Registrations	12A, 80G, FCRA, CSR1 registered
Alumni Network	55,000+ learners
Years of Excellence	35+ years
Government Endorsements	RCI, NSDC, IAF, NCTE empanelled
Geographic Focus	Tier-2/3 cities and rural hinterlands of Rajasthan
SDG Alignment	SDG 1, 3, 4, 5, 8, 9, 10 (7 of 17 UN SDGs)

2. Key Survey Highlights

Dimension	Key Metric	Impact Evidence
Inclusive Education (CWSN)	180 students, Zero-Fee model	53.8% enrolment growth over 3 years
Communication Improvement	92.9% functional communication	From 21.4% baseline (335% increase)
Daily Living Independence	64.3% transitioned to independent	From 'Fully Dependent' baseline
Social Skills Transformation	100% improvement in social behavior	From isolated/aggressive to calm/interactive
Economic Empowerment	35.7% families report income gain	Est. Rs. 9–20 Lakh annual income boost
Scholarship & Fee Waiver	Rs. 17.5 Crore cumulative (4 years)	3,486 students benefited in 2025–26

3. Measurement and Monitoring Framework

The Logic Model is operationalized through a robust Monitoring, Evaluation, Accountability, and Learning (MEAL) framework, aligned with SSE reporting requirements (SEBI Reg. 292E):

Logic Model Stage	Key Indicator	Data Source	Frequency	Responsible Party
Inputs	Budget utilization; staff credentials; infrastructure audit	Financial records, HR files	Annual	Finance & Admin team
Activities	Therapy sessions delivered; IEP review completion rate; training hours	Therapy logs, IEP files	Monthly/Quarterly	Teaching staff & principal
Outputs	Students enrolled; fee waivers disbursed; services delivered	Enrolment records, SFW database	Termly / Annual	Academic office, PCF verifier
Short-term Outcomes	Communication skill scores; daily living independence; parental satisfaction; employment re-entry rate	Annual survey (parent, child, staff)	Annual	PCF (independent assessment)
Long-term Impact	Alumni employment; income trajectory; social participation; community health outcomes	Longitudinal cohort tracking; alumni survey	Every 3–5 years	LBS + independent evaluator

The Theory of Change and Logic Model collectively demonstrate that LBS's interventions are grounded in a coherent, evidence-backed causal logic — making it a credible, investment-ready organization for Social Stock Exchange listing and impact-linked capital mobilization

4. Group-Level Social Impact Assessment

This section presents the aggregate social impact of LBS Group of Educational Institutions across all programs, including school education, higher education, vocational training, community health, and inclusive education.

4.1 Educational Contributions

LBS Group delivers comprehensive education solutions, blending traditional pedagogical methods with smart learning tools including animated explanations, web-based applications, and practical skill-building activities. The group's flagship LBS School, recognized as one of Kota's top 10 schools for academic excellence and residential facilities, focuses on physical, emotional, social, and intellectual growth, preparing students for competitive contexts through life skills and teamwork activities.

4.2 Educational Accessibility and Social Inclusion

Focus Area	Initiatives and Outcomes
Economically Weaker Sections	Affordable education; SFW Program; zero-fee special school
First-Generation Learners	Access to quality schooling previously unavailable to families
Girls' Education & Empowerment	SFW–FMS scheme; gender equality as a strategic priority
Rural & Semi-Urban Outreach	Deliberate targeting of Tier-2/3 cities and

	adjoining rural areas
Children with Special Needs (CWSN)	Zero-Fee Special School; 53.8% enrolment growth in 3 years

4.3 Skill Development and Employability

Through skill training and vocational education initiatives, the LBS Group contributes to:

- Vocational readiness and entrepreneurship promotion
- Workforce participation and reduction in youth unemployment
- Regular job fairs connecting unemployed youth with opportunities in the region
- Zero-fee training programs fostering community-based financial inclusion

4.4 Holistic Community Development

Institutional activities at LBS extend far beyond academics, embodying a holistic model of community development:

- Health awareness programs and free physiotherapy clinic serving surrounding villages
- Disability inclusion initiatives through the dedicated special school
- Cultural and sports development through annual events such as Pratibha Samman Samaroh, Krishna Janmashtami, and Independence Day celebrations
- Digital literacy promotion through technology-equipped campuses

4.5 Infrastructure and Innovations

LBS campuses are equipped with modern infrastructure that supports holistic learning and inclusive participation:

- Digital classrooms, computer labs, and electronic learning systems
- Therapy rooms and vocational training units
- Residential facilities and sports complexes
- Co-curricular activity centers and art rooms
- Air-conditioned, accessible campus for the special school

4.6 Scholarship & Fee Waiver (SFW) Programme

The Scholarship & Fee Waiver (SFW) Programme is one of LBS's most impactful initiatives, demonstrating its commitment to social equity and access to quality education for economically marginalized communities. The program operates under three categories:

- SFW – EWS: For Economically Weaker Sections
- SFW – OSP: For Orphans or Single-Parent children
- SFW – FMS: For Female Meritorious Students

Academic Year	**Students on Scholarship**	**Total Fee Waiver (INR)**
2022–23	2,756	Rs. 2.71 Crore
2023–24	3,115	Rs. 3.23 Crore
2024–25	3,571	Rs. 5.72 Crore
2025–26	3,486	Rs. 5.84 Crore
Cumulative (4 Years)	**12,928 student-years supported**	**Rs. 17.50 Crore**

Key highlights:

- **Deep Reach:** Over 90% of enrolled students in 2025–26 and 2024–25 receive financial concessions, confirming that the primary beneficiary base consists of marginalized EWS/LIG groups. Many LBS students are first-generation learners.

- **Scale:** The cumulative fee waiver disbursed over four years stands at approximately Rs. 17.5 Crore — a clear indicator of the depth of financial need being addressed for underprivileged students.
- **Momentum:** Total financial aid has grown consistently year-on-year, with fee waivers more than doubling from Rs. 2.71 Crore (2022–23) to Rs. 5.84 Crore (2025–26), representing a 115% increase.

4.7 Field-Level Impact Observations

Beneficiary Category	Observed Outcomes
General Students	Improved academic performance, life skills, and career readiness
Special Needs Students	Enhanced confidence, functional independence, and social integration
Parents	Higher satisfaction with personalized learning support
Alumni	Improved employment and higher education progression
Community	Strong institutional trust; LBS described as a 'second home'

5. Dedicated Impact Assessment: LBS Academy Special School

This section presents the detailed social impact assessment of LBS Academy Special School, commissioned by Prime Charity Foundation for the Academic Year 2025–2026. The assessment follows outcome-based methodologies aligned with the NSE–SSE framework (SEBI Reg. 292E, ICDR Chapter XA).

5.1 Institutional Context

Vision and Mission

Every child with special needs deserves inclusive, dignified education enabling independence, social participation, and life skill mastery.

LBS Academy Special School operates under the conviction that children with disabilities must be provided with holistic, child-centric education that enables them to achieve functional independence and community participation. The school emphasizes inclusive practices, individualized learning paths, assistive technology integration, and deep family engagement.

Current Operational Scale (2025–26)

Dimension	Metric	Status
Total Students	180	Operational
Visual Impairment (VI)	46 students	25.6%
Hearing Impaired (HI)	63 students	35%
Intellectual Disability (ID)	71 students	39.4%
UDID Certified Students	147 (81.7%)	Formally verified vulnerability
Teaching Staff	8 (specialized)	Full-time deployment
Non-Teaching Staff	4	Support services
Infrastructure	12 classrooms + 2 facilities	Purpose-built accessibility
Adaptive Resources	Braille kits, audiometers, sensory aids, assistive tech	Partial coverage
Fee Model	**Zero-Fee (Full Subsidy)**	**100% funded by LBS**

5.2 Assessment Methodology

Survey Sample

Respondent Type	Sample (N)	Coverage
Parents / Guardians	14	31 students represented
Child Self-Assessment (Assisted)	36	20% of student population
Teaching Staff	8	100% of teaching staff
Key Informants	4	Institutional leadership & advisors

Data quality was ensured through triangulation across multiple respondent types, cross-verification of outcomes (parent-reported vs. staff-reported), open-ended qualitative capture, and field collector observation notes.

6. Impact on Child Development — LBS Academy

6.1 Communication Skills Transformation

One of the most striking outcomes documented at LBS Academy is the transformation in communication abilities of enrolled students. Specialized speech therapy, systematic IEP-based target setting, and peer-learning environments have enabled remarkable gains.

Communication Indicator	Baseline	Current	Improvement
Non-verbal / No signs	11 (78.6%)	1 (7.1%)	91.5% reduction
Uses ISL / Braille / Verbal communication	3 (21.4%)	13 (92.9%)	335% increase

“A child learned sign language and over two years showed remarkable improvement in speech and communication." — Special Educator (3 years tenure)

88.9% of children report comfortable teacher communication; 91.7% confirm that learning materials are helpful

6.2 Daily Living Skills and Functional Independence

The ability of children to perform daily living activities independently is a critical measure of quality of life. LBS Academy demonstrates substantial gains through structured therapy and individualized support.

Before LBS	After LBS	Count	% of Sample
Fully Dependent	Independent	7	50.0%
Fully Dependent	Minimal Help	2	14.3%
Fully Dependent	Dependent (unchanged)	1	7.1%
Pre-existing Independence	Maintained	4	28.6%
Total showing improvement or stability	—	**13/14**	**92.9%**

Staff data corroborates these findings: average self-care independence rate is 91.4% across staff assessments (range: 75–99%). Documented improvements include eating, dressing, grooming, toilet usage, hygiene, and structured daily routine adherence — with 87.5% of monitored students showing progress in hygiene alone.

6.3 Mobility and Physical Independence

Mobility Status	Before LBS	Currently	Trend
Restricted / Assisted	9 (64.3%)	7 (50%)	Improving
Independent / Assistive Tech.	5 (35.7%)	7 (50%)	Improved

"One student came with 0% orientation mobility and now improved 70%." — Special Teacher (2 years)

6.4 Social Skills and Emotional Well-Being

Perhaps the most transformative impact of LBS Academy is the social-emotional transformation of its students. All 14 surveyed children had been characterized as 'Isolated / Aggressive' before LBS enrollment. The current picture is entirely different.

Social Skills Indicator	Before LBS	Currently	Change
Isolated / Aggressive	14 (100%)	0 (0%)	100% resolved
Calm / Interactive	0 (0%)	8 (57.1%)	+57.1%
Group Play / Peer Activities	0 (0%)	6 (42.9%)	+42.9%

- 97.2% of children report happiness coming to school
- 91.7% identify specific confidence factors: Games & study (63.9%), Teacher support (16.7%), Routine & familiarity (13.9%), Friend relationships (5.6%)
- 72.2% classified as 'Enthusiastic' by field collectors; only 5.6% 'Distressed'

6.5 Academic and Cognitive Progress

Classwork Capacity (Child Self-Report, N=36)	Count	Percentage
Yes, I can do classwork easier now!	22	61.1%
A little bit easier	12	33.3%
I still need help	2	5.6%
Total showing improvement	**34/36**	**94.4%**

Therapeutic support quality ratings from staff: Speech Therapy: 3.9/5; Occupational Therapy: 3.9/5; Physical Therapy: 3.4/5. Quarterly IEP reviews with parent input ensure continuous progress tracking and goal adjustment.

“The story of Tarish: earlier, he did not pay attention in class and failed to revise his work. Now, he completes all his work regularly." — Special Educator (10 months tenure)

7. Family and Household Impact

7.1 Economic Empowerment: Parental Employment

The functional independence gains of children at LBS Academy have a direct positive impact on household economics. When a child with special needs achieves self-care independence and regular school attendance, primary caregivers — often mothers — are freed to participate in the labor force.

Economic Outcome	Yes	Percentage
Child's progress enabled parents to return to work or increase income	5 of 14 families	35.7%

Conservative estimate: 5 households achieving 30–50% income increase = Rs. 9–20 Lakh cumulative annual household income boost attributable to the school's impact.

7.2 Parental Confidence and Awareness

Satisfaction Dimension	Mean Rating (1–5 Scale)
Child feels safe and happy in school environment	4.6 / 5.0
Child's confidence has improved since joining	4.6 / 5.0
Trust in teacher behavior and quality	4.9 / 5.0
Overall satisfaction with the school	4.2 / 5.0

Specific awareness gains observed include: understanding of UDID certification benefits, government scholarships and rights under the RPwD Act 2016; a shift from fatalistic to asset-based views of child capabilities; and structured parent-teacher IEP review meetings enabling co-created goal setting.

7.3 Household Health and Therapy Access

Support Type	Yes	Partially	No
Health / Therapy Support	10 (71.4%)	3 (21.4%)	1 (7.1%)

8. Institutional Capacity and Compliance

8.1 Staff Qualifications and Professional Development

Qualification	Count	Specialization	Mean Experience
D.Ed Special	5	Disability pedagogy, behavioral support	1.8 years
B.Ed Special	2	Diverse disability categories	1.75 years
M.A (Special Education)	1	Advanced assessment & curriculum	New (2 months)
TOTAL	**8**	**100% specialized qualifications**	**100% professionally trained**

All staff participate in 100% ongoing professional development including workshops and Continuous Resource Development (CRE) sessions covering inclusive education pedagogy, behavior management, assistive technology, IEP implementation, and child psychology.

8.2 Individualized Education Plan (IEP) Implementation

IEP Compliance Indicator	Yes	No
IEPs maintained for every enrolled child	8/8 (100%)	0
Regular monitoring through quarterly assessment	8/8 (100%)	0
Parent involvement in IEP design	8/8 (100%)	0
IEPs rated as 'useful' or 'highly useful'	8/8 (100%)	0

8.3 Regulatory Compliance

Compliance Dimension	Status	Evidence
Individual Education Plans	COMPLIANT	100% students have documented IEPs

(RPwD Act)		
Accessibility Compliance	COMPLIANT (Partial)	Ramps, accessible toilets; Braille coverage in progress
Staff Qualifications	COMPLIANT	All teaching staff hold specialized diplomas/degrees
Progress Assessment Protocol	COMPLIANT	Quarterly monitoring, documented in student files
Inclusive Environment	IN PROGRESS	Active peer inclusion practices; structural barriers addressed
SEBI SSE Eligibility (Reg. 292E)	ELIGIBLE	Social intent, underserved population, measurable impact

8.4 Therapeutic Services

Therapy Type	Mean Sessions/Month	Staff Rating (1–5)	Accessibility
Speech Therapy	3.9	3.9 / 5	100% HI; 60% ID; 20% VI
Occupational Therapy	3.9	3.9 / 5	85% requiring fine motor work
Physical Therapy	3.4	3.4 / 5	70% requiring gross motor support

9. Barriers, Challenges, and Data Limitations

9.1 Systemic Barriers (Staff Survey Findings)

Obstacle Category	Frequency (N=8 Staff)	Implication
Funding Constraints	7/8 (87.5%)	Limits therapy frequency, assistive tech procurement, expansion
Staffing Gaps	6/8 (75%)	Shortage of specialized therapists; high educator-student ratios
Learning Resource Scarcity	3/8 (37.5%)	Braille kits, large-print textbooks, adaptive devices renewal
Infrastructure Limitations	2/8 (25%)	Therapy rooms, tech labs, barrier-free expansion

9.2 Challenges in Achieving Full Inclusion

- Societal attitudes: Residual stigma toward disability; bullying risk despite school's inclusive culture
- Family barriers: Some parents maintain low aspirations for children; home-school communication gaps
- Transition gaps: Limited vocational training and post-school employment pathways visible in current data
- Sustainability: Dependency on donor funding; succession planning requires attention

9.3 Data Gaps and Assessment Limitations

- Communication baseline missing for 3 of 14 surveyed students

- Mobility data incomplete for 3 of 14 students (disability-specific reasons)
- Social skills baseline is retroactive (parent recollection bias possible; no standardized baseline measurement at intake)
- Long-term follow-up data absent (post-school outcomes and 5+ year trajectories not yet tracked)

10. Recommendations for Scaling and Sustainability

10.1 Short-Term: Sustainability and Quality Consolidation

Funding Diversification

- Secure SSE listing to enable regular impact-linked funding from investors and ESG funds
- Develop partnership with state government for recurring operational support
- Establish endowment fund with major donors to offset revenue volatility

Staffing and Capacity Building

- Hire 2–3 additional specialized therapists (speech, OT, PT)
- Implement structured mentorship program for new staff; formalize knowledge capture
- Facilitate peer learning networks with other special schools for best practice exchange

Infrastructure Investment

- Establish dedicated therapy rooms with standardized equipment
- Develop technology-enabled learning lab with adaptive software (text-to-speech, Braille devices)

Quality Assurance

- Formalize assessment protocol using standardized instruments (e.g., Gross Motor Function Classification System, Functional Independence Measure adapted for CWSN)
- Establish baseline-endline measurements for all new students
- Conduct annual social impact audit with independent verifier (SSE requirement)

10.2 Medium-Term: Expansion and Model Replication

Scale Enrollment

- Increase students' capacity through infrastructure expansion and staff hiring
- Establish satellite centers in neighboring districts (Jhalawar, Bundi) to improve geographic access
- Develop feeder partnership with inclusive mainstream schools for mild disability students

Vocational and Transition Services

- Establish on-campus vocational training center (crafts, hospitality, digital skills, agriculture)
- Create job shadowing and internship programs for secondary and vocational students

Community Engagement and Outcomes Documentation

- Launch parent advocacy and peer support networks; Document social participation outcomes
- Develop longitudinal tracking system following cohorts 3–5 years post-exit

10.3 Long-Term: Sustainability and Systems Change

Strategic Pillar	Key Actions
Policy Advocacy	Contribute to state/national policy briefs; advocate for mandatory special needs teacher qualification standards
Model Replication	Develop replication manual; establish LBS Academy as regional training center; create network of 5–10 similar schools across Rajasthan
Financial Sustainability	Establish permanent endowment of Rs. 5–10 Crore; secure CSR and government per-student funding recognition
Research & Evidence	Conduct rigorous outcome studies; publish peer-reviewed research on inclusion outcomes in resource-constrained contexts

11. Social Stock Exchange (SSE) Impact Metrics Dashboard

The following dashboard presents key impact metrics structured for quarterly and annual reporting under the SSE framework (SEBI Reg. 292E), supporting LBS's SSE listing and impact certification objectives.

11.1 LBS Academy — SSE Impact Metrics

Impact Dimension	Baseline	Year (2025–26)	Target (Year 3)	Data Source
Daily Living Independence (%)	~20%	64.3%	75%	Parent survey + staff assessment
Functional Communication (%)	~15%	92.9%	95%	IEP records + staff reports
Social Inclusion (Group Activity)	~5%	100%	100%	Observation + parent report
Parental Employment Enablement (%)	Unknown	35.7%	50%	Parent survey (annual)
Staff Specialized Qualifications (%)	100%	100%	100% + 50% advanced	HR records (annual)
Total Students Served	117 (3 yrs ago)	180	250–300	Enrollment census (annual)
Overall Parental Satisfaction	N/A	4.2 / 5.0	4.5 / 5.0	Parent survey (annual)
Revenue Diversification (%)	~20–30%	In progress	50%	Financial audit (annual)

11.2 SDG Alignment Matrix

SDG	Goal	LBS Contribution
SDG 1	No Poverty	Rs. 17.5 Cr fee waivers; economic empowerment of CWSN families
SDG 3	Good Health & Well-Being	Free physiotherapy clinic; health awareness camps; COVID relief
SDG 4	Quality Education	55,000+ alumni; CBSE/RBSE schools; inclusive special education
SDG 5	Gender Equality	SFW–FMS (Female Meritorious Students); girls' education priority
SDG 8	Decent Work & Economic Growth	Zero-fee skill programs; job fairs; vocational training; entrepreneurship
SDG 9	Industry, Innovation & Infrastructure	Digital classrooms; adaptive technology; modern infrastructure
SDG 10	Reduced Inequalities	Urban-rural divide bridging; CWSN inclusion; EWS access

12. Conclusion: Investment Rationale and Social Value

12.1 Summary of Impact

Lal Bahadur Shastri Shiksha Samiti represents a rare and powerful convergence of institutional sustainability, measurable social impact, and deep community trust built over more than three decades. Its integrated model of academic education, vocational training, inclusive special education, community health, and livelihood empowerment addresses some of the most entrenched forms of social exclusion in Rajasthan.

Impact Domain	**Summary of Evidence**
Individual Child Transformation	92.9% communication improvement; 64.3% daily living independence gain; 100% social skills progression from isolated to interactive
Family Empowerment	35.7% enabling parental employment; significant parental confidence gains; awareness of child rights and potential
Institutional Excellence	100% IEP compliance; specialized staff deployment; therapeutic service integration; full RPwD Act regulatory adherence
Sector Contribution	Replication-ready model; staff training capacity; evidence generation; policy advocacy potential
Financial Inclusion	Rs. 17.5 Crore fee waivers (4 years); Zero-Fee special school; 90%+ students from EWS/LIG backgrounds

12.2 Investment Rationale

For every Rs. 1 invested in LBS Academy, an estimated Rs. 4 social return is generated through household income gains, reduced disability-related institutionalization, improved community integration, and human capital development.

- Proven Model: Multi years operational track record with documented outcomes across child development, family economics, and institutional capacity
- Scalability: Infrastructure, pedagogical, and financial model proven viable; replication pathway clear
- Market Gap: Severe shortage of high-quality special schools; demonstrated and unmet demand
- Regulatory Alignment: Full compliance with RPwD Act, SSE criteria (Reg. 292E), and Schedule VII
- National Policy Convergence: Alignment with NEP 2020, Skill India Mission, National Health Policy, and National Policy for Persons with Disabilities

12.3 Recommendations for Key Stakeholders

For Donors and Impact Investors

- Prioritize special schools with evidence-based outcomes and transparent independent assessment
- Allocate catalytic capital for system-level improvements beyond operational support
- Engage in multi-year funding partnerships enabling long-term transformation

For Policymakers and Government

- Recognize special education as a critical public good requiring sustained funding. Mandate quality standards across all special schools (qualifications, IEP frameworks, therapy integration, tech labs)
- Establish government-NGO partnerships leveraging private sector efficiency with public sector reach

For LBS and Similar Organizations

- Pursue SSE listing to access diverse capital sources and build financial sustainability
- Invest in rigorous outcomes measurement to strengthen the evidence base
- Scale proven model through partnership networks and sector capacity building
- Maintain fierce focus on child-centric, family-engaged pedagogical quality during growth

GOVERNANCE

Governing Body or Governing Body

As of the date of this Draft Fund Raising Document, we have five members in the Governing Body.

Details of our Founder

The Founder of our Society is Mr. Kuldeep Mathur. The profile of our Founder is given below:

	Mr. Kuldeep Mathur aged 56 years is the founder of our Society. He resides at Plot no. C-2, Flat No. E-802 Ashirwad Anandam, Balaji Market, Kota-324010. His Permanent Account Number is ACGPM8698G. Our Society confirms that the details of the permanent account number, Aadhaar number, driving license number, bank account number(s) and passport number of our Promoter have been submitted to the Stock Exchanges at the timing of filing this Draft Fund Raising Document.

Brief Profile of the Governing Body Members of Our Society

a) Mr. Kuldeep Mathur

Mr. Kuldeep Mathur is the President of our Society since March 22, 1991. He holds a Master's degree in Science from University of Kota. He has over 35 years of professional experience in the field of education and social welfare. He plays a pivotal role in providing thought leadership and strategic guidance to the organisation.

b) Mr. Ishwar Saxena

Mr. Ishwar Saxena is the Vice-President of our Society. He has substantive professional experience in social welfare, with emphasis on educational program development and implementation. His Permanent Account Number is ISOPS3490G.

c) Ms. Urmila Mathur

Ms. Urmila Mathur is the Secretary of our Society. Mrs. Mathur has been actively involved in various social welfare activities in the area of education and others for over 3 decades. Her Permanent Account Number is ABHPM3602Q.

d) Ms. Pratibha Mathur

Ms Pratibha Mathur has been the Vice Secretary of our Society. She has over 7 years of professional experience in social welfare activities. Her Permanent Account Number is DEBPM6952K.

e) Ms. Neha Mathur

Ms Neha Mathur is the Treasurer of our Society. She has over 5 years of substantive professional experience in teaching and finance related activities. Her Permanent Account Number is EXEPM5978J.

Interest of the Governing Body Members

- None of the Members are interested in the promotion of our Society.
- Except as stated in ' – Shareholding of Members in our Society ', none of our Members are interested in their capacity as a member of any firm or Society and no sums have been paid or are proposed to be paid to any Director or to such firm of Society in which he is interested, by any person, in cash or shares or otherwise, either to induce them to become, or to help them qualify as a director, or otherwise for services rendered by him or by such firm or Society , in connection with the promotion or formation of our Society .
- No contribution has been made by the Members as part of the Issue or separately in furtherance of the objects of the Issue.
- None of our Members' relatives have been appointed to an office or place of profit. Our Members have no interest in any property acquired or proposed to be acquired by our Society in the preceding two years of filing this Draft Prospectus. No benefit/interest will accrue to our Promoter/Members out of the objects of the Issue.
- None of our Members have any financial or material interest in the Issue.

Other understanding and confirmations

Our Society confirms that the permanent account number of our Governing Body Members has been submitted to the Stock Exchanges at the time of filing this Draft Fund Raising Document.

There has been no change in the Governing Body Members of our Society for the financial years ended March 31, 2025, March 31, 2024, March 31, 2023, and till the date of this Draft Fund Raising Document.

Other managerial staff of our Society

Dr. Gurudutt Kakkar

Dr. Gurudutt Kakkar is the legal counsel and academic leader with three decades of cross-industry experience spanning higher education, healthcare institutions, and corporate governance. Having served in premier leadership roles-including Pro Vice Chancellor, Director, his expertise bridges the operational realities with the strategic oversight required for the institution. He holds doctorate in human resource management, double master's in business management and social work, along with bachelor's in law.

Mr. Sudarshan Mathur

Mr. Sudarshan Mathur is the director and in charge of the day-to-day affairs of the organisation, being responsible for the several key functions including administration and execution of programs interventions. He drives the society's growth by being responsible for overall projects implementation with operational excellence. He holds a bachelor's degree in technology and postgraduate in management from SP Jain Institute.

Mr. Nitesh Agarwal

Mr. Nitesh Agarwal is the Internal Auditor of our Society. He is member of the Institute of Chartered Accountant of India and holds a bachelor's degree in commerce from University of Kota. He has a total work experience of over 15 years.

Compensation to the governing body members

The Governing Body Members of our Society do not receive any remuneration from the society.

Performance appraisal process:

We have a periodic performance appraisal process for our employees, wherein the increments and incentives are paid on the basis of the target achieved by such employees that are set at the beginning of the year. We issue appointment letters to our employees which set out the terms of employment, including date of commencement, place of employment, working hours, job description, roles and responsibilities.

Details of any acquisition or amalgamation in the last one year

Our Society has not entered into any acquisitions or amalgamation with any entity in the one year preceding the date of this Draft Fund Raising Document.

Details of any reorganization or reconstruction in the last one year

Our Society has not undergone any reorganization or reconstruction in the one year preceding the date of this Draft Fund Raising Document.

Key terms of material agreements and material contracts

Other than the below mentioned agreements, our Society has not entered into any other material agreements and material contracts which are not in the ordinary course of business, in the two years preceding the date of this Draft Fund Raising Document.

Subsidiaries, Associates and Joint Ventures

As on the date of this Draft Fund Raising Document, our Society does not have any subsidiaries, associates, or joint ventures.

Credibility

Our Society has received the necessary licenses, permissions, and approvals from the Central and State Governments and other government agencies/regulatory authorities/certification bodies required to undertake the Issue or continue our activities. In view of the approvals listed below, we can undertake the Issue and our current activities and no further major approvals from any governmental/regulatory authority, or any other entity are required to be undertaken, in respect of the Issue or to continue our business activities. It must, however, be distinctly understood that in granting the above approvals, the Government of India and other authorities do not take any responsibility for the financial soundness of our Society or for the correctness of any of the statements or any commitments made, or opinions expressed in this behalf.

OBJECTS OF THE ISSUE

Issue Proceeds

Our Society has filed this Draft Fund Raising Document for a public issue of zero coupon zero principal instruments of face value of ₹1 each aggregating up to ₹ 55.15 lakhs. The details of the proceeds of the Issue are summarized below.

The Issue is being made pursuant to the provisions of the SEBI ICDR Regulations read with the SSE Framework Circular, BSE Norms, and the Companies Act and the rules made thereunder, as applicable.

The public issuance of Zero Coupon Zero Principal Instruments by a registered Not-for-Profit Organization in accordance with these regulations shall be deemed to be in compliance with Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957.

Our Society proposes to utilize the proceeds raised through the Issue, after deducting the Issue related expenses to the extent payable by our Society ("**Net Proceeds**") towards funding the objects listed under this section.

The details of the proceeds of the Issue are summarized below:

S. No.	Particulars of the Issue	Estimated amount (in ₹ lakhs)
1.	Gross Proceeds of the Issue	Up to 55.15
2.	Less: Issue related expenses*	
3.	Net Proceeds*	Up to 55.15

* *The above Issue related expenses are indicative and are subject to change depending on the actual level of subscription to the Issue, the number of allottees, market conditions and other relevant factors.*

Requirement of funds and utilisation of net proceeds
The Instruments shall be utilized for the project titled "Inclusive Education and Therapeutic Hub for Children with Disabilities at LBS Academy Special School, Kota" (the "Project").

The following table sets out the amount proposed to be financed from Net Proceeds:

Sr. No.	Particulars	Cost (INR)
1	Cost per beneficiary (average, 180 children over 12 months)	₹ 30,639 (approx.)
2	Total Project Budget required for 180 Beneficiaries	₹ 55,15,000

(hereinafter collectively referred to as the **"Objects of the Issue"**).
The main objects clause of the Memorandum of Association of our Society permits our Society to undertake its existing activities as well as the activities for which the funds are being raised through the Issue.

PROJECT INFORMATION

Title of the Project
"Inclusive Education and Therapeutic Hub for Children with Disabilities – LBS Academy Special School, Kota".

Implementing Institution
LBS Academy Special School, Kota, Rajasthan, an institution providing specialized education and therapeutic support to children with multiple disabilities, including Intellectual Disability, Hearing Impairment, Visual Impairment and locomotor disabilities.

Project Location
The Project will be implemented at the premises of LBS Academy Special School in Kota, Rajasthan, with outreach to adjoining urban and peri-urban communities currently underserved in terms of special education and therapy.

Project Duration
The Project duration shall be **12 (eighteen) months** from the date of Allotment of the Instruments.

Target Segment
Children with Disabilities (CwSN) aged approximately 6–21 years, primarily with Intellectual Disability, Hearing Impairment, Visual Impairment and locomotor disabilities.

At least **180 children** will be supported during the 12-month period, comprising:
(a) existing students whose services will be upgraded; and
(b) new children enrolled from economically weaker and marginalized communities.

Families and caregivers of these children, who will benefit indirectly through counselling, rights awareness and reduced caregiving burden.

Project Overview

LBS Academy Special School is a beacon of hope and opportunity for children with special needs, specifically those with Hearing Impairment (HI), Visual Impairment (VI), and Intellectual Disabilities (ID). Our school for disabled children is a nurturing and inclusive space where students with HI, VI, and ID receive specialized education. We use tailored teaching methods, assistive technologies, and individualized support to address each child's unique needs.

Our goal is to empower these children with essential life skills, confidence, and knowledge, enabling them to integrate into mainstream society and lead independent, fulfilling lives. Our team of trained counselors provides emotional and psychological support to students and their families through regular sessions addressing anxiety, depression, and behavioral challenges. We believe education extends beyond the classroom, so we conduct parent workshops on disability management, home support strategies, and legal rights. Community outreach programs help raise awareness and reduce stigma around disabilities, promoting a more inclusive society. Our students not only excel academically but also gain essential life skills and confidence to live independently.

This school is dedicated to providing high-quality, inclusive education that empowers these children to become self-reliant and confident individuals. Lal Bahadur Shastri Education Society ensures that all expenses, including tuition fees, educational materials, assistive devices, and specialized resources, are fully borne by the organization. Additionally, free transportation services are provided to ensure that distance and mobility challenges do not hinder access to education. The school employs a team of highly skilled and compassionate teachers who are specially trained to cater to the unique learning needs of these students.

The curriculum is designed not only to impart academic knowledge but also to develop life skills, communication abilities, and social interaction competencies. Regular activities, workshops, and cultural programs are organized to promote creativity, self-expression, and confidence. The primary goal of the school is to integrate these students into the mainstream of society, fostering an inclusive community where everyone has the opportunity to learn, grow, and succeed regardless of their abilities.

Looking ahead, LBS plans to increase enrollment, enhance vocational training with market-aligned skills, and build partnerships to expand our services. Our life skills curriculum includes tasks like personal hygiene, cooking, and money management, while vocational training covers practical skills such as sewing, carpentry, and computer literacy, empowering students for future success.

Under Samagra Shiksha, dedicated funds have been allocated to support CwSN through aids and appliances, assistive devices, allowances, Braille materials, and therapeutic interventions including infrastructure strengthening. Infrastructure improvements include ramps in 11.35 lakh schools, handrails in 7.7 lakh, and accessible toilets in 5.1 lakh schools.

Objectives of the Project

- To enhance access to high-quality, individualized special education and integrated therapy services for at least 180 children with disabilities from low-income and vulnerable households in Kota and nearby areas.
- To improve key developmental outcomes such as functional communication, daily living skills, mobility and social participation through structured speech therapy, occupational therapy and physiotherapy tied to Individualized Education Plans ("IEPs").
- To upgrade physical and digital infrastructure (dedicated therapy rooms, accessible transport, assistive technology lab) to address funding and infrastructure gaps identified in the Social Impact Assessment.
- To strengthen IEP-based assessment, documentation and monitoring in line with the Rights of Persons with Disabilities Act, 2016 ("RPwD Act") and SSE-mandated outcome reporting.
- To reduce caregiver burden and enable greater parental labour-force participation by increasing children's independence in self-care and school participation.

Need for the Project

Children with disabilities in Rajasthan experience chronic gaps in access to inclusive education, specialized educators and therapy, leading to high dependence and low educational attainment. LBS Academy Special School has already been serving children across four disability categories, with a large share being UDID-certified and from disadvantaged communities but faces funding and capacity constraints that limit therapy frequency, resource coverage and enrolment expansion. Staff and assessment findings highlight funding constraints, therapist shortages and the need for better infrastructure such as therapy rooms and technology labs, making an SSE-linked infusion of capital both timely and necessary.

Expected Impact
The Project seeks to deepen the documented impact of LBS Academy, which has already recorded significant gains in communication, daily living skills and social behaviour among enrolled children. By financing additional human resources, assistive technology and infrastructure, the Project aims to increase the proportion of students achieving independent or minimal-help status in daily living skills, maintain high levels of communication improvement, and strengthen evidence-based outcome tracking for SSE reporting, while supporting household-level economic resilience for caregivers.

Detailed Project Outlay (₹ 55,15,000)
The total estimated cost of the Project funded through this Issue is **₹ 55,15,000**. For ease of understanding, the Project Outlay is divided into:
(a) Running Expenses; and
(b) Capital and Human Resources for the School-based Hub.

A. Running Expenses (12 Months)
The estimated running expenses are as follows:

Sr. No.	Particulars	Unit Cost (₹)	Unit	Month	Total (₹)
1	Incremental rent / space maintenance for therapy and tech lab	25,000	1	12	3,00,000
2	Fuel cost for student transportation and community outreach	25,000	1	12	3,00,000
3	Electricity (classrooms, therapy rooms, tech lab)	10,000	1	12	1,20,000
4	Internet (learning platforms, assistive software, MIS)	1,500	1	12	18,000
5	Water and sanitation (accessible toilets, hygiene)	1,000	1	12	12,000

Total Running Expense (A) = **₹ 7,50,000**.

B. School-Based Services – Capital Expenses (On-Campus Hub; 180 Students)
The capital expenditure for specialized education and assistive material is as follows:

Sr. No.	Budget Head	Unit Cost (₹)	Unit	Month	Total (₹)
1	Teaching–learning material (multi-disability, Braille, ISL)	50,000	1	1	50,000
2	Sensory integration material (sensory room, mats, balls, etc.)	50,000	1	1	50,000
3	Musical instruments for music therapy	25,000	1	1	25,000
4	Sports and gross-motor equipment (adapted for disabilities)	25,000	1	1	25,000
5	Computers / Tablets / Assistive tech	125,000	1	1	1,25,000
6	Retrofitting of 2 dedicated therapy rooms	150,000	1	1	1,50,000

Total Capital Expense – School Hub (B.1) = **₹ 425,000**.

C. School-Based Services – Human Resources (On-Campus Hub; 180 Students)

The human resource costs for the School Hub are as follows:

Sr. No.	Position	Monthly Honorarium (₹)	No. of Staff	Month	Total (₹)
1	Project Manager – Inclusive Education & Therapy Hub	40,000	1	12	4,80,000
2	Special Educators (multi-category disability)	25,000	6	12	18,00,000
3	Speech Therapist	30,000	1	12	3,60,000
4	Occupational Therapist	30,000	1	12	3,60,000
5	Physiotherapist	30,000	1	12	3,60,000
6	Inclusive Classroom Assistants / Aayas / Caregivers	10,000	3	12	3,60,000
7	Psychologist / Counsellor	20,000	1	12	2,40,000
8	Data & M&E Assistant	15,000	1	12	1,80,000
9	Staff Welfare (training, exposure visits, well-being)	Lump sum	–	–	2,00,000

Total Human Resource Expense – School Hub (C) = **₹ 43,40,000**.

Overall Cost For 180 Students (12 Months)

The Project Outlay funded through this Issue is summarized below:

- Total Running Expenses (A) = **₹ 7,50,000**
- Total Capital Expenses – School Hub (B.1) = **₹ 4,25,000**
- Total Human Resources – School Hub (C) = **₹ 43,40,000**

Total Project Outlay funded through this Issue (A + B + C) =
₹7, 50,000 + ₹4, 25,000 + ₹43,40,000 = ₹55,15,000

The above amount corresponds to the Gross Proceeds of the Issue of **₹ 55,15,000**, ensuring that all funded components are fully reconciled with the Issue size.

Outreach / Mobile Unit Component (Not Funded from this Issue)

- LBS Academy Special School intends to gradually expand services to additional children through community-based outreach and mobile support for those who are unable to attend the school on a regular basis. This may include home-based educational support, periodic community screening camps and facilitation of transport linkages for new beneficiaries.
- The indicative cost of such an outreach and mobile unit component, covering outreach teaching–learning kits, screening tools and community-level facilitation staff, is presently estimated at approximately ₹ 11,80,000 over an 12-month period based on internal projections and sector benchmarks. This amount is not included in the current Project Outlay of ₹ 55,15,000 funded through this Issue and shall be proposed for support through separate future funding arrangements, co-funding partnerships or subsequent SSE-linked issuances.
- The present Issue, therefore, exclusively finances the on-campus Inclusive Education and Therapeutic Hub for 180 children and does not allocate any portion of the Net Proceeds towards the outreach / mobile unit component described above.

SECTION IV – FINANCE

RELATED PARTY TRANSACTIONS

The details of related party transactions that we have entered into during Fiscal 2025, Fiscal 2024 and Fiscal 2023 are provided under "*Financial Information*" on page 42 of this Draft Fund Raising Document.

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KALANI & CO LLP
Chartered Accountants

75 SAMRIDHI,New Grain Mandi,Kota
RAJASTHAN 324007
Ph. 9602227779
e-mail : pratik@kalanico.com

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **LAL BAHADUR SHASTRI SIKHASA SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For KALANI & CO LLP
Chartered Accountants
(Firm Regn No.: 0C400390)

KALANI & CO LLP KOTA Chartered Accountants

(CA PRATIK LUKKAD)
Partner
Membership No: 441627

Place :KOTA
Date : 27-Sep-2025
UDIN : 25441627BMLWSW6443

Lal Bahadur Shashtri Shiksha Samiti
Sector 1 , Mahaveer nagar ext. , Kota(Raj.)
Consolidated Balance Sheet as at 31.03.2025

Amount in ₹ 2023-24	LIABILITIES	Amount in ₹ 2024-25	Amount in ₹ 2023-24	ASSETS	Amount in ₹ 2024-25
	Capital A/C	-	17,31,65,575	Property , Plant & Equipment	20,14,32,788
15,25,79,334	Opening Balance	17,02,69,309			-
1,76,90,474	ADD: Surplus	1,91,76,939		Current Assets	-
	Less: transferred	-	8,87,12,921	Sundry Debtors	9,84,73,876
		-	48,18,116	Security Deposits	52,84,795
10,88,27,909	Secured loans	12,74,17,482	20,12,993	Loans & Advances	17,35,813
		-	12,25,101	TDS Receivable	4,28,405
25,36,342	Unsecured loans	-	2,26,60,104	Cash & Cash Equivalents	2,71,64,688
		-	2,48,703	Prepaid Expenses	
	Current Liabilities	-	25000	Penal interest HDFC	25,000
45,18,183	Sundry Creditors	81,29,212		TCS Receivable	10,473
2,53,608	Duties & Taxes	2,88,267			-
54,09,907	Salary Payable	91,33,488			-
2,32,406	Outstanding Expense	2,42,701			-
1,23,850	Fees refundable	1,11,200			-
656500	Caution Money	5,74,800			-
					-
	Provision	1,19,575			-
	Hostel Student Pocket Money	92,865			
		-			
		-			-
29,28,68,513	TOTAL	33,55,55,838	29,28,68,513	TOTAL	33,55,55,838

Note: Refer Accounting policies and notes on accountes forming part of consolidated financial statement of Lal Bahadur Shashtri Siksha Samiti

For Lal Bahadur Shashtri Shiksha Samiti

Auditor's Report
In term of report of e in term of report of event date annexed
For KALANI & CO LLP
Chartered Accountants
Firm FRN 000722C/C400390

KALANI & CO LLP KOTA Chartered Accountants

(Kuldeep Mathur) President

उर्मिला माथुर
(Urmila Mathur) Secretary

(Neha Mathur) Treasurer

(CA Pratik Lukkad)
Partner
M.No. 441627

Place: Kota
Date : 27/09/2025
UDIN : 25441627BMLWSW5443

Lal Bahadur Shashtri Shiksha Samiti
Sector 1 , Mahaveer nagar ext. , Kota(Raj.)
Consolidated Income & Expenditure Account For the year ended 31.03.2025

Amount in ₹ 2023-24	EXPENDITURE	Amount in ₹ 2024-25	Amount in ₹ 2023-24	INCOME	Amount in ₹ 2024-25
-					
44,11,711	To Advertisement Expense	50,51,348	10,02,15,234	By Fees receipt	10,34,93,888
-	To Audit Fees	-			-
5,98,86,281	To Salary Expenses	7,17,80,526	1,41,29,157	By Skill Project Income	1,24,11,218
35,00,876	To Conveyance & Travelling Expense	37,36,301	1,03,045	By Interest income	1,65,269
83,04,582	To Depreciation Expense	1,36,81,982	4,96,60,545	By Other income	6,26,27,977
28,45,282	To Hospitality & entertainment	26,10,029			-
3,58,337	To Insurance	2,45,185			-
78,77,452	To Interest	57,46,716	1,54,804	By Balance Written off	8,12,065
1,84,727	To Legal & Professional Fees	1,97,201			
4,67,95,604	To Miscellaneous Expense	5,43,80,939			
61,25,339	To Repair & Maintenance	45,95,648			
39,17,604	To Rent expense	20,30,156			
16,43,290	To Workmen & Staff Welfare	13,05,636			
7,24,216	To Balance written off	(28,567)			
1,76,00,474	To NET PROFIT/ (loss)	1,91,76,939			
16,42,64,785	TOTAL	18,45,10,039	16,42,64,785	Total	18,45,10,039
0		0	0		

Note: Refer Accounting policies and notes on accountas forming part of consolidated financial statement of Lal Bahadur Shashtri Sikha Samiti

For Lal Bahadur Shashtri Shiksha Samiti

Auditor's Report
In term of report of event date annexed
For KALANI & CO LLP
Chartered Accountants
Firm FRN 000722C/C400390

उर्मिला माथुर

(Kuldeep Mathur)
President

(Urmila mathur)
Secretary

(Neha Mathur)
Treasurer

(CA Pratik Lukkad)
Partner
M.No. 441627

KALANI & CO LLP
KOTA
Chartered Accountants

Place: Kota
Date : 27/09/2025
UDIN : 25441627BMLWSWS445

LAL BAHADUR SHASTRI SHIKSHA SAMITI (Console)

PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION CHART FOR THE YEAR ENDED ON 31ST MARCH, 2025

Name of Assets	Rate of dep.	WDV as on 31.03.2024	Addition/Adjustment During the yr		Deduction during the year	Adjustment during the year	Total Amount	Depreciation for the year	WDV as on 31.03.2025
			More than 180 days	Less than 180days					
Block (A)									
FURNITURE AND FITTINGS									
Atal Lab Equipment	10%	1,090,828	-	-	-	0	1,090,828	109,083	981,745
Furniture & Fixtures	10%	10,190,655	273,346	1,269,810	6,359	0	11,727,452	1,109,255	10,618,198
Cash Safe	10%	9,975	-	-	-	-	9,975	998	8,978
Office Equipment	10%	73,862	13,121	-	13,121	-	73,862	7,386	66,476
Chair expert	10%	3,258		58,500			61,758	3,251	58,507
Drum kit	10%			27,000			27,000	1,350	25,650
Jhomer	10%			8,850			8,850	443	8,408
Wall Fan	10%	330,673	280,810	67,454	-	-	678,937	64,521	614,416
Lab equipments	10%			188,741			188,741	9,437	179,304
Total		11,699,251	567,277	1,620,355	19,480	-	13,867,403	1,305,723	12,561,680
Block (B)							-		
PLANT AND MACHINERY							-		
2*2 Led Panel - Panasonic	15%	216,682	-	-	-	-	216,682	32,502	184,180
Ac Hs 18t -Tqs38	15%	3,419,189	838,000	-	-	-	4,257,189	638,578	3,618,611
Ac-Hs24T Hotel Management	15%	300,852	-	-	-	-	300,852	45,128	255,724
Battery & Ups-Assests	15%	210,622	-	-	-	0	210,622	31,593	179,029
Biomatric Machine	15%	51,044	-	-	-	-	51,044	7,657	43,387
Cash Counting Machine	15%	11,488	-	-	-	-	11,488	1,723	9,765
Cctv Camera	15%	854,751	706,793	343,270	-	-	1,904,814	259,977	1,644,837
Dg Set (Generator)	15%	1,016,747	-	-	-	-	1,016,747	152,512	864,235
Electric Equipment	15%	106,766	-	-	-	-	106,766	16,015	90,751
Face Attendance Machine	15%	79,205	47,200	-	-	-	126,405	18,961	107,444
Gps	15%	21,819	-	-	-	-	21,819	3,273	18,546
Gyser	15%	21,436	72,080	41,800	-	-	135,316	17,162	118,153
Mobile & Equipment	15%	480,689	3,550	10,100	1,350	0	492,989	73,191	419,798
Plant & Machinary Block	15%	2,148,559	-	24,300		0	2,172,859	324,106	1,848,753

KALANI & CO. LLP Chartered Accountants KOTA

Power Distribution Panel	15%	1,072,825	-	-	-	-	1,072,825	160,924	911,901
Sound System	15%	813,789	-	-	-	-	813,789	122,068	691,721
Transformer	15%	778,104	-	-	-	-	778,104	116,716	661,388
Upa System 20Kva With Battery	15%	223,942	-	-	-	-	223,942	33,591	190,351
Water Cooler	15%	18,345		-	-	-	18,345	2,752	15,593
Water Motor	15%	2,529	23,600	-	-	-	26,129	3,919	22,210
Water Tank Purchase	15%	39,583	3,700	-	-	-	43,283	6,489	36,774
Air Conditioner	15%	89,332	-		-	-	89,332	13,400	75,932
Fire extinguishment System	15%	318,519	-	207,100	-	-	525,619	63,310	462,309
N-Spectra Machine Two Option	15%	15,470	-	-	-	-	15,470	2,321	13,150
FA LCD TV	15%	19,425	-	-	-	-	19,425	2,914	16,511
Kitchen Equipmets	15%	525,721	-	-	-	-	525,721	78,858	446,863
Led Light -Hotel Managment	10%	88,740	-	-	-	-	88,740	8,874	79,866
Projector	15%	110,194	-	-	-	-	110,194	16,529	93,665
Referigator	15%	7,215	-	-	-	-	7,215	1,082	6,133
Speakers	15%	24,565	-	-	-	-	24,565	3,685	20,880
Storage Water Heater	15%	43,860	-	-	-	-	43,860	6,579	37,281
Water Chiller -Set	15%	222,313	75,000	-	-	-	297,313	44,597	252,716
Water Dispenser	15%	16,033	-	-	-	-	16,033	2,405	13,628
Yamaha Sound System	15%	25,500	-	-	-	-	25,500	3,825	21,675
Lift	15%		844,025	436,978			1,281,003	159,377	1,121,626
Cooler	15%		134,500	25,000			159,500	22,050	137,450
Gym equipment	15%		-	354,430			354,430	26,582	327,848
Mic & speaker	15%			8,000			8,000	600	7,400
							-		
Total		13,395,833	2,748,448	1,450,978	1,350	-	17,593,909	2,525,826	15,068,083
Block (C)									
Computer and Equipments							-		
Computer & Equipments	40%	409,426	119,215	10,200	25,294	-	513,547	203,379	310,168
Data Projector (Shivpura Center)	40%	6,607			6,607		-	-	-
Tablet	40%	63,464	-	-	63,464	-	(0)	(0)	(0)
Total		479,497	119,215	10,200	95,365	-	513,547	203,379	310,168
Block (D)									
Land & Building Block									
Building-Mahaveer Nagar	10%	17,919,962	5,326,684	606,477	-	-	23,853,123	2,354,988	21,498,134
Building-Ranpur	10%	16,697,993	-	71,658,738			88,356,731	5,252,736	83,103,994

KALANI & CO LLP Chartered Accountants KOTA

Power Distribution Panel	15%	1,072,825	-	-	-	-	1,072,825	160,924	911,901
Sound System	15%	813,789	-	-	-	-	813,789	122,068	691,721
Transformer	15%	778,104	-	-	-	-	778,104	116,716	661,388
Upa System 20Kva With Battery	15%	223,942	-	-	-	-	223,942	33,591	190,351
Water Cooler	15%	18,345	-	-	-	-	18,345	2,752	15,593
Water Motor	15%	2,529	23,600	-	-	-	26,129	3,919	22,210
Water Tank Purchase	15%	39,563	3,700	-	-	-	43,263	6,489	36,774
Air Conditioner	15%	89,332	-	-	-	-	89,332	13,400	75,932
Fire extinguishment System	15%	318,519	-	207,100	-	-	525,619	63,310	462,309
N-Spectra Machine Two Option	15%	15,470	-	-	-	-	15,470	2,321	13,150
FA LCD TV	15%	19,425	-	-	-	-	19,425	2,914	16,511
Kitchen Equipmets	15%	525,721	-	-	-	-	525,721	78,858	446,863
Led Light -Hotel Managment	10%	88,740	-	-	-	-	88,740	8,874	79,866
Projector	15%	110,194	-	-	-	-	110,194	16,529	93,665
Referigator	15%	7,215	-	-	-	-	7,215	1,082	6,133
Speakers	15%	24,565	-	-	-	-	24,565	3,685	20,880
Storage Water Heater	15%	43,860	-	-	-	-	43,860	6,579	37,281
Water Chiller -Set	15%	222,313	75,000	-	-	-	297,313	44,597	252,716
Water Dispenser	15%	16,033	-	-	-	-	16,033	2,405	13,628
Yamaha Sound System	15%	25,500	-	-	-	-	25,500	3,825	21,675
Lift	15%		844,025	436,978			1,281,003	159,377	1,121,626
Cooler	15%		134,500	25,000			159,500	22,050	137,450
Gym equipment	15%		-	354,430			354,430	26,582	327,848
Mic & speaker	15%			8,000			8,000	600	7,400
Total							-		
		13,395,833	2,748,448	1,450,978	1,350	-	17,593,909	2,525,826	15,068,083
Block (C)							-		
Computer and Equipments							-	-	-
Computer & Equipments	40%	409,426	119,215	10,200	25,294	-	513,547	203,379	310,168
Data Projector (Shivpura Center)	40%	6,607			6,607		-	-	-
Tablet	40%	63,464	-	-	63,464	-	(0)	(0)	(0)
Total							-		
		479,497	119,215	10,200	95,365	-	513,547	203,379	310,168
Block (D)									
Land & Building Block									
Building-Mahaveer Nagar	10%	17,919,962	5,326,684	606,477	-	-	23,853,123	2,354,988	21,498,134
Building-Rampur	10%	15,697,993	-	71,658,738			88,356,731	5,252,736	83,103,994

KALANI & CO LLP
Chartered Accountants
KOTA

Land & Building Block	0%	22,612,025	-	-	-	-	22,612,025	-	22,612,025
Total		57,229,979	5,326,684	72,265,215	-	-	134,821,878	7,607,728	127,214,164
Block (E)							-		
Car And Vehicle Block							-		
Bike	15%	22,126	-	-	-	-	22,126	3,319	18,807
Car & Vehicle	15%	3,644,741	350,000	1,984,000	-	-	5,978,741	748,011	5,230,730
Bus	15%	1,096,376	-	-	-	-	1,096,376	164,456	931,919
Total		4,763,242	350,000	1,984,000	-	-	7,097,242	915,786	6,181,456
Block (F)									
Intangible Asset									
Software	25%	201,232	-	-	-	-	201,232	50,308	160,924
Total		201,232	-	-	-	-	201,232	50,308	160,924
Block (G)							-		
Land & Building Block (WIP)							-		
Building Cwip - Ranpur							-		
Shed work CWIP - MN building		83,634,891	3,533,906	35,747,565	87,168,797	-	35,747,565	-	35,747,565
		1,697,634	1,692,773		3,390,407		-	-	-
Total		85,332,525	5,226,679	35,747,565	90,559,204	-	35,747,565	-	35,747,565
Block (H)	-	-	-	-	-	-	-	-	
PLANT AND MACHINERY(WIP)	-	-	-	-	-	-	-	-	
Lift CWIP	-	64,024	825,931	404,756	1,294,711	-	-	-	-
TOTAL		64,024	825,931	404,756	1,294,711	-	-	-	-
Block (I)									
Solar plant	40%			5,177,820	0		5,177,820	1,035,564	4,142,256
Library books	40%		94,181				94,181	37,672	56,509
Total		-	94,181	5,177,820	-	-	5,272,001	1,073,236	4,198,765
GRAND TOTAL	-	173,166,684	16,258,415	118,660,889	91,970,110	-	215,114,778	13,681,983	201,432,795

KALANI & CO LLP
Chartered Accountants

KALANI & CO
Chartered Accountants

75 SAMRIDHI,New Grain Mandi,Kota
RAJASTHAN 324007
Ph. 9829888823, 744-2364691
e-mail : kalanikota@gmail.com

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **LAL BAHADUR SHASTRI SIKHASA SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For KALANI & CO
Chartered Accountants
(Firm Regn No.: 0000722C)

KALANI & CO. KOTA Chartered Accountants

(CA PRATIK LUKKAD)
Partner
Membership No: 441627

Place :Kota
Date : 12-Nov-2024
UDIN : 24441627BKILHL3561

Lal Bahadur Shashtri Shiksha Samiti
Sector 1 , Mahaveer nagar ext. , kota(raj.)
Consolidated Balance Sheet as at 31.03.2024

Amount in ₹ 2022-23	LIABILITIES	Amount in ₹ 2023-24	Amount in ₹ 2022-23	ASSETS	Amount in ₹ 2023-24
	Capital A/C	-	11,71,40,454	**Property , Plant & Equipment**	17,31,65,575
12,44,10,687	Opening Balance	15,25,79,334			-
2,81,68,845	ADD: Surplus	1,76,90,474		**Current Assets**	-
2	Less: transferred	-	9,28,12,888	Sundry Debtors	8,87,12,921
		-	54,14,593	Security Deposits	48,18,116
9,64,33,638	**Secured loans**	10,88,27,909	38,25,044	Loans & Advances	20,12,993
		-	6,44,681	TDS Receivable	12,25,101
62,68,088	**Unsecured loans**	25,36,342	5,21,37,193	Cash & Cash Equivalents	2,26,60,104
		-	1,24,260	Prepaid Expenses	2,48,703
	Current Liabilities	-	-	Penalty Interest HDFC Recovery	25,000
94,28,708	Sundry Creditors	45,18,183			-
3,67,303	Duties & Taxes	2,93,608			-
61,39,621	Salary Payable	54,09,907			-
2,32,602	Outstanding Expense	2,32,406			-
6,49,620	Fees refundable	1,23,850			-
0	Caution Money	6,56,500			-
		-			-
		-			-
27,20,99,113	TOTAL	29,28,68,514	27,20,99,113	TOTAL	29,28,68,514

Note: Refer Accounting policies and notes on accountes forming part of consolidated financial statement of Lal Bahadur Shashtri Shiksha Samiti

For Trust Lal Bahadur Shashtri Shiksha Samiti

उर्मिला माथुर

(Kuldeep Mathur) President | (Urmila Mathur) Secretary | (Neha Mathur) Treasurer

Auditor's Report
In term of report of event date annexed
For KALANI & CO.
Chartered Accountants
Firm FRN 000722C

KALANI & CO. KOTA Chartered Accountants

(CA Pratik Lukkad)
Partner
M.No. 441627

Place: Kota
Date : 12/11/2024
UDIN : 24441627BKILHL3561

Lal Bahadur Shashtri Shiksha Samiti

Sector 1 , Mahaveer nagar ext. , kota(raj.)

Consolidated Income & Expenditure Account For the year ended 31.03.2024

Amount in ₹ 2022-23		EXPENDITURE	Amount in ₹ 2023-24	Amount in ₹ 2022-23		INCOME	Amount in ₹ 2023-24
3,033,455	To	Advertisement Expense	4,411,711	73,621,449	By	Fees receipt	100,215,234
-			-	9,575,000	By	Dev narayan yojna Income	-
49,155,364	To	Salary Expenses	59,886,281	39,600,555	By	Skill Project income	14,129,157
2,729,105	To	Conveyance & Travelling Expense	3,500,876	1,186,845	By	Interest income	105,045
7,384,913	To	Depericiation Expense	8,304,582	21,823,436	By	other income	49,660,545
764,330	To	Hospitality & entertainment	2,845,282				-
311,299	To	Insurance	356,337				-
3,498,416	To	Interest	7,877,462	3,868,855	By	Balance Written off	154,804
424,952	To	Legal & Professional Fees	184,727				-
42,930,596	To	Miscellaneous Expense	46,796,604				-
2,880,732	To	Repair & Maintenance	6,125,339				-
7,841,320	To	Rent expense	3,917,604				-
392,174	To	Workmen & Staff Welfare	1,643,290				-
160,635	To	Balance written off	724,216				-
			-				-
28,168,849	To	NET PROFIT/ (loss)	17,690,474				-
149,676,140		**TOTAL**	**164,264,785**	**149,676,140**		**Total**	**164,264,785**

Note: Refer Accounting policies and notes on accountes forming part of consolidated financial statement of Lal Bahadur Shashtri Shiksha Samiti

For Trust Lal Bahadur Shashtri Shiksha Samiti

(Kuldeep Mathur)
President

(Urmila Mathur)
Secretary

(Neha Mathur)
Treasurer

Place: Kota
Date : 12/11/2024
UDIN : 24441627BKILHL3561

Auditor's Report
In term of report of event date annexed
For KALANI & CO.
Chartered Accountants
Firm FRN 000722C

(CA Pratik Lukkad)
Partner
M.No. 441627

LAL BAHADUR SHASTRI SHIKSHA SAMITI (Console)

PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION CHART FOR THE YEAR ENDED ON 31ST MARCH, 2024

Name of Assets	Rate of dep.	WDV as on 31.03.2023	Addition/Adjustment During the yr		Deduction during the year	Adjustment during the year	Total Amount	Depreciation for the year	WDV as on 31.03.2024
			More than 180 days	Less than 180days					
Block (A)									
FURNITURE AND FITTINGS									
Art Lab Equipment	10%	12,75,226	1,26,000	1,06,815	-	0	15,08,041	1,45,454	13,62,587
Battery & Ups Assests	10%	7,51,023	53,200	-	9,600	0	2,34,029	79,482	7,15,160
Furniture & Fixtures	10%	96,19,164	4,33,646	3,89,563	-	0	1,04,42,373	10,24,760	94,17,613
Cash Safe	0	-	-	10,500	-	-	10,500	525	9,975
Total		**1,16,45,413**	**6,12,846**	**5,06,882**	**9,600**	**-**	**1,21,94,943**	**12,50,211**	**1,15,05,329**
Block (B)									
PLANT AND MACHINERY									
2*2 Led Panel - Panasonic	15%	2,54,920	-	-	-	-	2,54,920	38,238	2,16,682
Ac Hs 18t -Tqs39	15%	34,78,463	4,84,880	54,430	-	-	40,17,773	5,98,584	34,19,189
Ac Hs247 Hotel Management	15%	-	3,41,211	11,700	-	-	3,52,911	52,059	3,00,852
Biomatric Machine	15%	60,052		-	-	-	60,052	9,008	51,044
Cash Counting Machine	15%	13,515	-	-	-	-	13,515	2,027	11,488
Cctv Camera	15%	7,80,731	60,976	1,50,595	-	-	9,92,302	1,37,550	8,54,751
Dg Set (Generator)	15%	11,96,173	-	-	-	-	11,96,173	1,79,426	10,16,747
Electric Equipment	15%	1,25,607	-	-	-	-	1,25,607	18,841	1,06,766
Face Attendance Machine	15%	70,629	22,553	-	-	-	93,182	13,977	79,205
Gps	15%	25,769	-	-	-	-	25,769	3,865	21,904
Dyer	15%	8,242	-	15,600	-	-	23,842	2,406	21,436
Mobile & Equipment	15%	4,38,575	1,15,080	10,900	-	0	5,64,555	83,866	4,80,689
Office Equipment	15%	86,896	-	-	-	-	86,896	13,034	73,862
Plant & Machinary Block	15%	22,29,477	82,760	2,43,193	25,000	0	25,30,430	3,61,326	21,69,104
Power Distribution Panel	15%	7,41,052	3,92,940	1,17,764	-	-	12,51,756	1,78,931	10,72,825
Sound System	15%	9,28,966	28,433	-	-	-	9,57,399	1,43,610	8,13,789
Transformer	15%	9,15,416	-	-	-	-	9,15,416	1,37,312	7,78,104
Ups System 20Kva With Battery	15%	2,63,461	-	-	-	-	2,63,461	39,519	2,23,942
Wall Fan	15%	2,84,267	1,04,760	-	-	-	3,89,027	58,354	3,30,673
Water Cooler	15%	21,582		-	-	-	21,582	3,237	18,345
Water Motor	15%	2,975	-	-	-	-	2,975	446	2,529
Water Tank Purchase	15%	18,621	-	25,660	-	-	44,281	4,718	39,563
Air Conditioner	15%	-	1,05,096		-	-	1,05,096	15,764	89,332
Fire extinguishment System	15%	-	1,19,542	2,34,495	-	-	3,54,037	35,518	3,18,519
N-Spectra Machine Two Option	15%	-	18,200	-	-	-	18,200	2,730	15,470
FA LCD TV	15%	-	-	21,000	-	-	21,000	1,575	19,425
Kitchen Equipmets	15%	-	-	5,68,347	-	-	5,68,347	42,626	5,25,721
Led Light -Hotel Managment	15%	-	1,04,400	-	-	-	1,04,400	15,660	88,740
Projector	15%	-	1,29,640	-	-	-	1,29,640	19,446	1,10,194
Referigator	15%	-	-	7,800	-	-	7,800	585	7,215
Speakers	15%	-	28,900	-	-		28,900	4,335	24,565
Storage Water Heater	15%	-	51,600	-			51,600	7,740	43,860
Water Chiller -Set	15%	-	2,61,545	-			2,61,545	39,232	2,22,313
Water Dispenser	15%	-	18,862	-			18,862	2,829	16,033
Yamaha Sound System	15%	-	30,000	-			30,000	4,500	25,500

KALANI & CO. KOTA Chartered Accountants

Total		**1,19,45,288**	**25,01,378**	**14,61,484**	**25,000**	**-**	**1,58,83,150**	**22,72,860**	**1,36,10,290**
Block (C)								-	-
Computer and Equipments									
Computer & Equipments	40%	5,36,913	1,60,464		-	15,000	6,82,377	2,72,951	4,09,426
Data Projector (Shivpura Center)	40%	11,011					11,011	4,404	6,607
Tablet	40%	1,05,774	-	-	-	-	1,05,774	42,310	63,464
Total		**6,53,698**	**1,60,464**	**-**	**-**	**15,000**	**7,99,162**	**3,19,665**	**4,79,497**
Block (D)									
Land & Building Block									
Building Mahaveer Nagar	10%	1,81,30,155	-	16,87,181	-	-	1,98,17,336	18,97,375	1,79,19,962
Building Ranpur	10%	1,85,53,326	-	-	-	23,31,506	1,62,21,820	16,22,182	1,45,99,638
Land & Building Block	0%	2,26,12,025	-	-	-	-	2,26,12,025	-	2,26,12,025
Hostel Building work Ranpur	10%	-	23,31,506	-	-	-	23,31,506	2,33,151	20,98,355
Total		**5,92,95,506**	**23,31,506**	**16,87,181**	**-**	**23,31,506**	**6,09,82,687**	**37,52,707**	**5,72,29,980**
Block (E)									
Car And Vehicle Block									
Bike	15%	26,030	-	-	-	-	26,030	3,904	22,126
Car & Vehicle	15%	20,24,348	-	22,08,698	1,40,000	-	40,93,046	4,48,305	36,44,741
Bus	15%	12,65,683	-	-	-	-	12,65,683	1,89,853	10,75,831
Total		**33,16,061**	**-**	**22,08,698**	**1,40,000**	**-**	**53,84,759**	**6,42,062**	**47,42,698**
Block (F)									
Intangible Asset									
Software	25%	2,68,310	-	-	-	-	2,68,310	67,077	2,01,232
Total		**2,68,310**	**-**	**-**	**-**	**-**	**2,68,310**	**67,077**	**2,01,232**
Block (G)									
Land & Building Block (WIP)									
Building Cwip - Ranpur		2,99,95,836	3,11,27,893	2,46,27,208	4,18,412	-	8,53,32,525	-	8,53,32,525
Total		**2,99,95,836**	**3,11,27,893**	**2,46,27,208**	**4,18,412**	**-**	**8,53,32,525**	**-**	**8,53,32,525**
Block (H)	-	-	-	-	-	-	-	-	-
PLANT AND MACHINERY(WIP)	-	-	-	-	-	-	-	-	-
Lift CWIP	-	-	-	64,024	-	-	64,024	-	64,024
GRAND TOTAL		**-**	**-**	**64,024**	**-**	**-**	**64,024**	**-**	**64,024**
GRAND TOTAL	**-**	**11,71,20,111**	**3,87,34,087**	**3,05,55,477**	**5,93,012**	**23,46,506**	**18,09,09,889**	**93,04,592**	**17,31,65,579**

KALANI & CO.
KOTA
Chartered Accountants

KALANI & CO
Chartered Accountants

75 SAMRIDHI,New Grain Mandi,New Grain Mandi,KOTA RAJASTHAN 324007
Ph. 982988882?,744-2364691
e-mail : kalanikota@gmail.com

FORM No. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **LAL BAHADUR SHASTRI SIKHASA SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2023** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For KALANI & CO
Chartered Accountants
(Firm Regn No.: 0000722C)

KALANI & CO KOTA Chartered Accountants

(NAVNEET JAJOO)
PARTNER
Membership No: 400580

Place :kota
Date : 25/10/2023
UDIN : 23400580BGXAGV4601

Lal Bahadur Shashtri Shiksha Samiti

Sector 1 , Mahaveer nagar ext. , kota(raj.)

Consolidated Balance Sheet as at 31.03.2023

Amount (in rs.) 2021-22	LIABILITIES	Amount (in rs.) 2022-23	Amount (in rs.) 2021-22	ASSETS	Amount (in rs.) 2022-23
	Capital A/C		79,208,099	**Fixed Assets**	117,140,454
92,602,526	Opening Balance	124,410,687			
31,808,159	ADD: Surplus	28,168,845		**Current Assets**	
	Less: transferred	2	89,249,870	Sundry Debtors	89,384,448
			7,269,860	Advance from creditors	3,428,440
48,908,066	**Secured loans**	96,433,638	4,004,183	Loans & Advances	3,825,044
			22,705,179	Deposits (Asset)	25,279,897
14,303,145	**Unsecured loans**	6,268,088	775,174	TDS RECEIVABLE(2020-21)	-
			418,981	TDS RECEIVABLE(2021-22)	196,373
	Current Liabilities		1,270,661	Cash-on-Hand	3,497,016
13,323,976	Sundry Creditors	6,920,463	7,189,046	Bank Accounts	28,038,920
449,967	Duties & Taxes	367,303	183,115	Accrued interest	-
8,664,252	Salary Payable	6,139,620	-	prepaid	124,260
1,554,482	Loans & Advances from debtor	2,508,245		FDR	735,953
215,295	Outstanding Expense	232,601		TDS Receivable 22-23	447,123
444,300	Fees refundable	649,620		TDS receivable (2018-19)	-
				TCS Receivable	185
212,274,168	TOTAL	355,044,690	212,274,168	TOTAL	355,044,690

Note: Refer Accounting policies and notes on accountes forming part of consolidated financial statement of Lal Bahadur Shashtri Siksha Samiti

For Trust Lal Bahadur Shashtri Shiksha Samiti

(Kuldeep mathur)
President

(Urmila mathur)
Secretary

(Priya Shukla)
Treasurer

Auditor's Report
In term of report of event date annexed
For KALANI & CO.
Chartered Accountants
Firm FRN 000722C

KALANI & CO. KOTA Chartered Accountants

(CA Navneet JAJOO)
Partner
M.No. 400580

Place: Kota
Date : 25/10/2023
UDIN : 23400580BGXAGV4601

Lal Bahadur Shashtri Shiksha Samiti

Sector 1 , Mahaveer nagar ext. , kota(raj.)

Consolidated Income & Expenditure Account For the year ended 31.03.2023

Amount (in rs.) 2021-22		EXPENDITURE	Amount (in rs.) 2022-23	Amount (in rs.) 2021-22		INCOME	Amount (in rs.) 2022-23
1,250,700	To	Advertisement Expense	3,033,455	74,362,514	By	Fees receipt	73,621,449
39,269,300	To	Compensation To Employees	49,155,364	10,856,910	By	Dev narayan yojna Income	9,575,000
3,274,941	To	Conveyance & Travelling Expense	2,729,105	40,090,677	By	Skill Project income	39,600,555
7,442,851	To	Depericiation Expense	7,384,913	2,660,319	By	Interest income	1,186,845
238,428	To	Insurance	311,299	221,999	By	other income	21,823,436
5,249,104	To	Interest	3,498,416		By	Balance wrtitten off	3,868,855
1,707,564	To	Legal & Professional Fees	424,952				
24,828,183	To	Miscleneous Expense	43,694,926				
1,522,973	To	Repiar & Maintenance	2,880,732				
11,445,195	To	Rent expense	7,841,320				
155,017	To	Workmen & Staff Welfare	392,174				
	To	Balance written off	160,635				
31,808,159	To	NET PROFIT/ (loss)	28,168,848				
128,192,419		TOTAL	149,676,140	128,192,419		Total	149,676,140

Note: Refer Accounting policies and notes on accountes forming part of consolidated financial statement of Lal Bahadur Shashtri Siksha Samiti

For Trust Lal Bahadur Shashtri Shiksha Samiti

(Kuldeep mathur)
President

उर्मिला माथुर
(Urmila mathur)
Secretary

(Priya shukla)
Treasurer

Auditor's Report
In term of report of event date annexed
For KALANI & CO.
Chartered Accountants
Firm FRN 000722C

(CA Navneet JAJOO)
Partner
M.No. 400580

KOTA

Place: Kota
Date : 25/10/2023
UDIN : 23400580BGIAGV4601

LAL BAHADUR SHASTRI SHIKSHA SANITI (Console)

PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION CHART FOR THE YEAR ENDED ON 31ST MARCH, 2023

Name of Assets	Rate of dep	WDV as on 31.03.2022	Addition/Adjustment During the yr: More than 180 days	Addition/Adjustment During the yr: Less than 180days	Deduction during the year	Adjustment during the year	Total Amount	Depreciation for the year	WDV as on 31.03.2022
Block (A)									
FURNITURE AND FITTINGS									
All Lab Equipment	10%	12,37,731	-	-	-		12,37,731	1,23,774	11,13,957
Battery & Ups-Assets	10%	189,317	-	58,280	12,000		2,35,597	16,982	1,90,425
Furniture & Fixtures	10%	1,08,60,528	18,150	7,08,084	-		1,14,47,382	11,36,331	1,03,41,337
Total		1,20,63,576	18,750	8,21,384	12,000	-	1,28,93,633	12,48,196	1,16,45,413
Block (B)									
PLANT AND MACHINERY									
2*2 Led Panel - Panasonic	15%	-	-	2,75,589	-		2,75,589	20,669	2,54,920
Ac Hs 18t -Top38	15%	-	-	37,40,501	-		37,40,501	2,82,038	34,78,463
Biometric Machine	15%	70,649	-	-	-		70,649	10,597	60,052
Cash Counting Machine	15%	-	15,900	-	-		15,900	2,385	13,515
Cctv Camera	15%	53,588	3,16,735	5,03,738	-		8,74,059	93,329	7,80,731
Dg Set (Generator)	15%	5,47,597	-	7,90,000	-		13,37,597	1,41,384	11,96,173
Electric Equipment	15%	-	1,15,262	28,875	-		1,44,137	19,530	1,25,607
Face Attendance Machine	15%	80,535	-	2,350	-		82,885	12,257	70,629
Eps	15%	30,198	-	-	-		30,198	4,530	25,669
Gyser	15%	9,696	-	-	-		9,696	1,454	8,242
Mobile & Equipment	15%	4,84,815	21,250	9,100	-		5,15,165	76,591	4,38,572
Office Equipment	15%	97,631	4,600	-	-		1,02,231	15,335	86,896
Plant & Machinery Block	15%	23,86,838	13,600	1,51,280	-		25,51,718	3,71,412	21,80,307
Power Distribution Panel	15%	37,518	-	7,75,850	-		8,03,368	62,316	7,41,052
Sound System	15%	-	-	10,04,288	-		10,04,288	75,322	9,28,966
Transformer	15%	1,78,276	-	8,25,818	-		10,04,094	88,678	9,15,416
Ups System 20Kva With Battery	15%	-	-	2,84,823	-		2,84,823	21,362	2,63,461
Wall Fan	15%	-	-	3,07,315	-		3,07,315	23,048	2,84,267
Water Cooler	15%	25,391	-	-	-		25,391	3,809	21,582
Water Motor	15%	-	3,500	-	-		3,500	525	2,975
Water Tank Purchase	15%	-	11,025	10,000	-		21,025	2,404	18,621
Total		39,92,971	5,01,872	87,30,527	-	-	1,32,25,080	13,28,675	1,18,96,115
Block (C)									
Computer and Equipments									
Computer & Equipments	40%	7,36,254	-	1,08,130	-		8,95,384	3,38,127	5,57,257
Data Projector (Shiksha Center)	40%	18,352	-	-	-		18,352	7,341	11,011
Tablet	40%	1,76,291	-	-	-		1,76,291	70,517	1,05,774

Name of Assets	Rate of dep	WDV as on 31.03.2022	Addition/Adjustment During the yr More than 180 days	Less than 180days	Deduction during the year	Adjustment during the year	Total Amount	Depreciation for the year	WDV as on 31.03.2022
Total		8,89,897	-	1,06,130	-	-	10,96,027	4,15,985	6,79,042
Block (D)									
Land & Building Block									
Building Mahaveer Nagar	10%	1,80,84,445	-	19,51,742	-		2,00,36,187	19,06,032	1,81,30,155
Building Ranpur	10%	1,80,24,244	-	-	-		1,80,24,244	18,02,424	1,62,21,820
Land		2,11,56,406	-	14,55,619	-		2,26,12,025	-	2,26,12,025
Total		5,72,65,095	-	34,07,361	-		6,06,72,456	37,08,456	5,69,64,000
Block (E)									
Car And Vehicle Block									
Bike	15%	30,823	-	-	-		30,823	4,594	26,000
Car & Vehicle	15%	57,848	-	-	-		57,848	8,677	49,171
Indica Vista	15%	97,342	-	-	-		97,342	14,601	82,740
Indica(New)	15%	2,05,213	-	-	-		2,05,213	30,782	1,74,431
Innova Crysta RJ20 Uv 6656	15%	11,48,721	-	-	-		11,48,721	1,72,308	9,76,413
Mahindra Tuv300 T6+ White Car	15%	5,02,980	-	-	4,30,000	(72,980)	-	-	-
New Swift Dezire (RJ20 Cf-7358)	15%	4,75,539	-	-	-	72,980	5,48,519	81,978	4,66,541
Swaraj Bus	15%	1,52,275	-	-	1,50,000	(2,275)	(0)	-	(0)
Tata Ball	15%	1,70,144	-	-	-	-	1,70,144	25,522	1,44,622
Tata Bus	15%	4,25,526	-	-	-	2,275	4,27,801	64,170	3,63,631
Tata Bus RJ20 Pb0524	15%	5,28,191	-	-	-		5,28,191	79,229	4,48,962
Tata Bus(New)	15%	5,33,047	-	-	-	-	5,33,047	79,957	4,53,090
Tata(2nd)	15%	2,13,647	-	-	-		2,13,647	32,047	1,81,600
Total		45,39,096	-	-	5,80,000	-	39,59,096	5,93,864	33,65,232
Block (F)									
Intangible Asset									
Software	25%	3,57,746	-	-	-		3,57,746	89,437	2,68,310
Total		3,57,746	-	-	-		3,57,746	89,437	2,68,310
Block (G)									
Land & Building Block (WIP)									
Building Cwip - Ranpur		-	-	3,80,74,527	78,691		2,99,95,836	-	2,99,95,836
Hostel Building Work-Ranpur		-	18,34,278	4,97,228	-		23,31,506	-	23,31,506
Total		-	18,34,278	3,85,71,755	78,691	-	3,23,27,342	-	3,23,27,342
GRAND TOTAL		7,02,08,333	23,54,900	4,95,33,857	7,06,994	-	12,45,35,367	73,04,813	11,71,60,854

KOTA

CONFIRMATION ON AUDITORS REPORT

We confirm that there are no material qualifications or material irregularities reported by the Auditors in neither the Audited Financial Statements nor any notices received etc.

FINANCIAL INDEBTEDNESS

A. Details of outstanding secured borrowings as on the date of this Draft Fund Raising Document.
Our Society has outstanding secured borrowings of Rs 1653.5 Lakh on 31 March 2026 (Rs 1479.6 Lakh on 31 March 2025).

B. Details of outstanding unsecured borrowings as on the date of this Draft Fund Raising Document:
Our Society has outstanding unsecured borrowings of Rs 1.43 Lakh on 31 March 2026 (Rs 1.49 on 31 March 2025).

C. Details of outstanding non-convertible securities as on the date of this Draft Fund Raising Document:
Our Society has no outstanding non-convertible securities, as on the date of this Draft Fund Raising Document.

D. Details of commercial paper issuances as on as on the date of this Draft Fund Raising Document:
Our Society has no commercial papers listed, as on the date of this Draft Fund Raising Document.

E. Details of bank fund-based facilities/ rest of the borrowing (if any, including hybrid debt like Foreign Currency Convertible Bonds, Optionally Convertible Debentures, Preference Shares) from financial institutions or financial creditors, as on the date of this Draft Fund Raising Document:
The outstanding secured borrowings mentioned in Point A above are due from ICICI Bank Ltd. on 31 March 2026 (from HDFC Bank Ltd. on 31 March 2025).

F. Corporate guarantees issued by our Society as on the date of this Draft Fund Raising Document:
Our Society has not provided any corporate guarantees, as on the date of this Draft Fund Raising Document.

G. Details of inter-corporate deposits as on the date of this Draft Fund Raising Document:
Our Society has no inter – corporate deposits, as on the date of this Draft Fund Raising Document.

H. Details of loans from Directors and Relatives of Directors as on the date of this Draft Fund Raising Document:
Our Society has not availed or given any loans from or to the Directors or relatives of the Directors as on the date of this Draft Fund Raising Document.

I. Details of external commercial borrowings as on as on the date of this Draft Fund Raising Document:
Our Society has no outstanding external commercial borrowings, as on the date of this Draft Fund Raising Document.

J. Details of sub-ordinate debt as on as on the date of this Draft Fund Raising Document:
Our Society has no outstanding sub – ordinate debt, as on the date of this Draft Fund Raising Document.

K. Details of perpetual debt as on as on the date of this Draft Fund Raising Document:
Our Society has no outstanding perpetual debt, as on the date of this Draft Fund Raising Document.

L. Servicing behavior on existing debt securities, payment of interest on due dates on financing facilities or debt securities:
Nil

M. List of top 10 holders of non-convertible securities (secured and unsecured) in terms of value (on a cumulative basis) as on as on the date of this Draft Fund Raising Document:
Nil

N. List of top 10 holders of commercial paper (secured and unsecured) in terms of value (on a cumulative basis) as on as on the date of this Draft Fund Raising Document:
Nil

O. Details of any outstanding borrowings taken/ debt securities issued where taken/ issued (a) for consideration other than cash, whether in whole or in part, (b) at a premium or discount, or (c) in pursuance of an option as on as on the date of this Draft Fund Raising Document:
Nil

P. Details of any other contingent liabilities of our Society based on the last audited financial statements including amount and nature of liability:
For details of the contingent liabilities of our Society in the last three financial years, please see “Financial Information” on page 42 of this Draft Fund Raising Document.

As on the date of this Draft Fund Raising Document, there has been no default or non-payment of statutory dues in the preceding three financial years and current financial year.

SECTION V – LEGAL AND OTHER INFORMATION

OUTSTANDING LITIGATION

Neither our Society nor its Governing Body Members (“**Relevant Parties**”) are party to any:
(i) Pending Litigation: There is no ongoing litigation or potential material adverse effects on our Society's financial position, influencing investor decisions in the current or subsequent investment phases.

(ii) Default or Non-payment: Our Society has not defaulted on any statutory dues, ensuring financial integrity and adherence to regulatory obligations.

(iii) Disciplinary Action: No disciplinary action has been taken by SEBI or Stock Exchange against our founder member or Society in the past five financial years, and there are no outstanding actions.

Additional Confirmations:

(iv) Civil Litigations: Society, Members & Founder ("Relevant Parties") are not party to any Civil Litigations.

(v) Criminal Litigations Society, Members & Founder ("Relevant Parties") are not party to any Criminal Litigations.

(vi) No Pending Proceedings: there are no any pending proceedings initiated against the social enterprise for economic offenses, ensuring compliance with legal and ethical standards.

(vii) Fund Utilization Consistency: There have been no variations in the utilization of funds previously raised by the social enterprise, maintaining transparency and consistency in financial management.

(viii) Government Approvals: We confirm that all material and necessary government approvals essential for the smooth operations of the social enterprise are in place, reflecting our commitment to regulatory adherence and compliance

It is clarified that for the purposes of the above, pre-litigation notices received or sent by the Relevant Parties from third parties (excluding notices received from statutory, regulatory or tax authorities or notices threatening criminal action) shall not be evaluated for materiality until the Relevant Party is impleaded as a party in proceedings before any judicial/ arbitral forum. Further, first information reports (whether cognizance has been taken or not) initiated against the Relevant Party shall be disclosed in this Draft Fund Raising Document.

COMPLIANCE

For the Audited Financial Statements, see 'Financial Information' on page 42 of this Draft Fund Raising Document. Further, we confirm that there are no material qualifications or material irregularities reported by the Statutory Auditors in the Audited Financial Statements nor any notices received etc.

MATERIAL DEVELOPMENTS

Since March 31, 2025 till the date of filing this Draft Fund Raising Document, there has been no material event/ development or change having implications on the financials/credit quality (e.g. any material regulatory proceedings against our Society/Promoters, litigations resulting in material liabilities, corporate restructuring event etc.) at the time of the Issue which may affect the Issue or the investor's decision to invest / continue to invest in the ZCZP Instruments.

OTHER REGULATORY AND STATUTORY DISCLOSURES

Issuer's Absolute Responsibility

"The Issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Fund Raising Document contains all information with regard to the Issuer and the Issue which is material in the context of the Issue, that the information contained in this Draft Fund Raising Document is true and correct in all material aspects and is not misleading, that the opinions and intentions expressed herein are honestly stated and that there are no other facts, the omission of which make this document as a whole or any of such information or the expression of any such opinions or intentions misleading."

Authority for the Issue

At the meeting of the Governing Body of our Society held on July 14, 2026, the Governing Body approved the issuance of ZCZP Instruments to the public.

The ZCZP Instruments will be issued on terms and conditions as set out in this Draft Fund Raising Document, the issue of which is being made as decided by the Governing Body.

Eligibility of our Society for the Issue

1. Our Society, and/or the Members have not been debarred from accessing the securities market by SEBI.
2. None of our Members of our Society is a promoter or director of another Society which has been debarred from accessing the securities market or dealing in securities by SEBI.
3. Our Society and our Members have not been categorized as a Willful Defaulter.
4. None of our Members have been declared as a fugitive economic offender, under Section 12 of the Fugitive Economic Offenders Act, 2018.
5. Our Society is eligible to undertake this Issue in compliance with Regulation 292E of the SEBI ICDR Regulations, as follows:
   a) Our Society is engaged in eradicating hunger, poverty, malnutrition and inequality and promoting education, employability and livelihoods;
   b) Our Society targets underserved or less privileged population segments or regions recording lower performance in the development priorities of central or state governments; and
6. The annual spending of our Society during Fiscal 2025 was above ₹ 50 lakhs.
7. The funding received by our Society during Fiscal 2025 was above ₹ 10 lakhs.

YCNA and Company, Chartered Accountants pursuant to certificate dated May 9, 2026, has confirmed the eligibility of our Society under Regulation 292E of the SEBI ICDR Regulations and SSE Framework Circular.

Other confirmations

1. Our Society is in compliance with SEBI ICDR Regulations, as amended from time to time and circular issued thereunder related to eligibility and issue of ZCZP.
2. Our Society is in is in compliance with Regulation 292K of SEBI ICDR Regulations and requirements of the Stock Exchanges which are included in the document.
3. Our Society is in compliance with SSE requirement of the Stock Exchanges, as may be prescribed by Stock Exchanges, as may be prescribed from time to time.
4. This Draft Fund Raising Document contains all material disclosures which are true and adequate to enable the applicants to take an informed decision.
5. Our Society is not in default of payment of interest or repayment of principal amount in respect of non-convertible securities, for a period of more than six months, since our Society has not issued any non – convertible securities as on the date of this Draft Fund Raising Document.
6. Our Society confirms that there are no fines or penalties levied by SEBI or the Stock Exchanges, pending to be paid by our Society as on the date of this Draft Fund Raising Document.
7. Since our Society has not issued any non – convertible securities or debt securities or preference shares, as on the date of this Draft Fund Raising Document, our Society has not defaulted in:
   a) the repayment of deposits or interest payable thereon; or
   b) redemption of debt securities and interest payable thereon; or
   c) repayment of any term loan or interest payable thereon, in the last three financial years and the current financial year.

DISCLAIMER CLAUSE OF SEBI

IT IS TO BE DISTINCTLY UNDERSTOOD THAT FILING OF THE ISSUE DOCUMENT TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED TO MEAN THAT THE SAME HAS BEEN CLEARED OR APPROVED BY SEBI. SEBI DOES NOT TAKE ANY RESPONSIBILITY EITHER FOR THE FINANCIAL SOUNDNESS OF ANY SCHEME OR THE PROJECT FOR WHICH THE ISSUE IS PROPOSED TO BE MADE OR FOR THE CORRECTNESS OF THE STATEMENTS MADE OR OPINIONS EXPRESSED IN THE ISSUE DOCUMENT. THIS REQUIREMENT IS TO FACILITATE INVESTORS TO TAKE AN INFORMED DECISION FOR MAKING INVESTMENT IN THE PROPOSED ISSUE.

DISCLAIMER CLAUSE OF BSE

AS REQUIRED, A COPY OF THIS DRAFT FUND RAISING DOCUMENT HAS BEEN SUBMITTED TO BOMBAY STOCK EXCHANGE LIMITED (HEREINAFTER REFERRED TO AS BSE). BSE HAS GIVEN VIDE ITS LETTER REF.: [●] DATED [●], PERMISSION TO THE ISSUER TO USE THE EXCHANGE'S NAME IN THIS DRAFT FUND RAISING DOCUMENT AS ONE OF THE STOCK EXCHANGES ON WHICH THIS ISSUER'S SECURITIES ARE PROPOSED TO BE LISTED. THE EXCHANGE HAS SCRUTINIZED THIS DRAFT FUND RAISING DOCUMENT FOR ITS LIMITED INTERNAL PURPOSE OF DECIDING ON THE MATTER OF GRANTING THE AFORESAID PERMISSION TO THIS ISSUER. IT IS TO BE DISTINCTLY UNDERSTOOD THAT THE AFORESAID PERMISSION GIVEN BY BSE SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED THAT THE FUND RAISING DOCUMENT HAS BEEN CLEARED OR APPROVED BY BSE; NOR DOES IT IN ANY MANNER WARRANT, CERTIFY OR ENDORSE THE CORRECTNESS OR COMPLETENESS OF ANY OF THE CONTENTS OF THIS FUND RAISING DOCUMENT; NOR DOES IT WARRANT THAT THIS ISSUER'S SECURITIES WILL BE LISTED OR WILL CONTINUE TO BE LISTED ON THE EXCHANGE; NOR DOES IT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL OR OTHER SOUNDNESS OF THIS ISSUER, ITS PROMOTERS, ITS MANAGEMENT OR ANY SCHEME OR PROJECT OF THIS ISSUER.

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DISCLAIMER IN RESPECT OF JURISDICTION

THE ISSUE IS BEING MADE IN INDIA, TO INVESTORS FROM CATEGORY I, CATEGORY II, CATEGORY III AND CATEGORY IV. THE DRAFT FUND RAISING DOCUMENT AND THIS DRAFT FUND RAISING DOCUMENT WILL NOT, HOWEVER CONSTITUTE AN OFFER TO SELL OR AN INVITATION TO SUBSCRIBE FOR THE ZCZP INSTRUMENTS OFFERED HEREBY IN ANY JURISDICTION OTHER THAN INDIA TO ANY PERSON TO WHOM IT IS UNLAWFUL TO MAKE AN OFFER OR INVITATION IN SUCH JURISDICTION. ANY PERSON INTO WHOSE POSSESSION THE DRAFT FUND RAISING DOCUMENT AND THIS DRAFT FUND RAISING DOCUMENT COMES IS REQUIRED TO INFORM HIMSELF OR HERSELF ABOUT, AND TO OBSERVE, ANY SUCH RESTRICTIONS.

DISCLAIMER STATEMENT FROM THE ISSUER

THE ISSUER ACCEPTS NO RESPONSIBILITY FOR STATEMENTS MADE OTHER THAN IN THIS DRAFT FUND RAISING DOCUMENT OR ANY OTHER MATERIAL ISSUED BY OR AT THE INSTANCE OF OUR SOCIETY AND THAT ANYONE PLACING RELIANCE ON ANY OTHER SOURCE OF INFORMATION WOULD BE DOING SO AT THEIR OWN RISK.

UNDERTAKING BY THE ISSUER

INVESTORS ARE ADVISED TO READ THE RISK FACTORS CAREFULLY BEFORE TAKING AN INVESTMENT DECISION IN THIS ISSUE. FOR TAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE ISSUE INCLUDING THE RISKS INVOLVED. THE SECURITIES HAVE NOT BEEN RECOMMENDED OR APPROVED BY ANY REGULATORY AUTHORITY IN INDIA, INCLUDING THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") NOR DOES SEBI GUARANTEE THE ACCURACY OR ADEQUACY OF THIS DOCUMENT. SPECIFIC ATTENTION OF INVESTORS IS INVITED TO THE STATEMENT OF THE "RISK FACTORS" CHAPTER ON PAGE 10 OF THIS DRAFT FUND RAISING DOCUMENT.

OUR SOCIETY, HAVING MADE ALL REASONABLE INQUIRIES, ACCEPTS RESPONSIBILITY FOR, AND CONFIRMS THAT THIS ISSUE DOCUMENT CONTAINS ALL INFORMATION WITH REGARD TO THE OUR SOCIETY AND THE ISSUE, THAT THE INFORMATION CONTAINED IN THIS DRAFT FUND RAISING

DOCUMENT IS TRUE AND CORRECT IN ALL MATERIAL ASPECTS AND IS NOT MISLEADING IN ANY MATERIAL RESPECT, THAT THE OPINIONS AND INTENTIONS EXPRESSED HEREIN ARE HONESTLY HELD AND THAT THERE ARE NO OTHER FACTS, THE OMISSION OF WHICH MAKE THIS DRAFT FUND RAISING DOCUMENT AS A WHOLE OR ANY OF SUCH INFORMATION OR THE EXPRESSION OF ANY SUCH OPINIONS OR INTENTIONS MISLEADING IN ANY MATERIAL RESPECT.

THE ISSUER HAS NO SIDE LETTER WITH ANY ZCZP INSTRUMENT HOLDERS. ANY COVENANTS LATER ADDED SHALL BE DISCLOSED ON THE STOCK EXCHANGE'S WEBSITES WHERE THE ZCZP INSTRUMENTS ARE LISTED.

OUR SOCIETY DECLARES THAT NOTHING IN THIS DRAFT FUND RAISING DOCUMENT IS CONTRARY TO THE PROVISIONS OF SOCIETIES REGISTRATION ACT 1860, THE SECURITIES CONTRACTS (REGULATION) ACT, 1956 AND THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992 AND THE RULES AND REGULATIONS MADE THEREUNDER.

Listing
BSE Social Stock Exchange has been appointed as the Designated Stock Exchange.

Our Society shall ensure that all steps for the completion of the necessary formalities for listing at the Stock Exchange mentioned above are taken within 10 (ten) trading days from the Issue Closing Date.

Consents
Consents in writing of: (a) the Members, Society Secretary and Compliance Officer, (b) the Registrar to the Issue, (c) Legal Counsel to the Issue; (d) Escrow Collection Bank, and (d) Statutory Auditor have been obtained from them. Further, such consents have not been withdrawn up to the time of delivery of this Draft Fund Raising Document with the Stock Exchange.

Minimum Subscription
In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds).

If our Society does not receive the minimum subscription, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants or shall be unblocked in the relevant ASBA Account(s) of the Applicants within eight working days from the Issue Closing Date.

Further, no separate arrangements have been made in case of subscription above minimum requirements but below 100% of the Issue Size.

In case the subscription above minimum requirements but below 100% of the Issue Size is not arranged, the impact on achieving social objectives is as follows:

The Society shall endeavor to seek more donations as projected and if the same is not achieved Society shall plan to proportionately reduce the number of beneficiaries to be covered under the said project.

If the stated minimum subscription amount is not received within the specified period, the application money received is to be credited only to the bank account from which the subscription was remitted. To the extent possible, where the required information for making such refunds is available with our Society and/or the Registrar, refunds will be made to the account prescribed. However, where our Society and/or the Registrar does not have the necessary information for making such refunds, our Society and/or the Registrar will follow the guidelines prescribed by SEBI in this regard.

Designated Intermediaries
Self-Certified Syndicate Bank
The list of banks that have been notified by SEBI to act as the SCSBs for the ASBA process and UPI Mechanism process is provided on the website of SEBI at
https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 and
https://sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 respectively as updated from time to time. For a list of branches of the SCSBs named by the respective SCSBs to receive the ASBA Forms and UPI Mechanism through app/web interface from the Designated Intermediaries, refer to the above-mentioned link.

In relation to Bids submitted under the ASBA process to a member of the Syndicate, the list of branches of the SCSBs at the Specified Locations named by the respective SCSBs to receive deposits of the ASBA Forms from the Members of the Syndicate is available on the website of SEBI http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes and updated from time to time. For more information on such branches collecting Bid cum Application Forms from the Syndicate at Specified Locations, see the website of SEBI at http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes.

Syndicate SCSB Branches
In relation to Applications submitted to a member of the Syndicate, the list of branches of the SCSBs at the Specified Locations named by the respective SCSBs to receive deposits of Application Forms from the Members of the Syndicate is available on the website of the SEBI (http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes) and updated from time to time or any such other website as may be prescribed by SEBI from time to time. For more information on such branches collecting Application Forms from the Syndicate at Specified Locations, see the website of the SEBI (http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes as updated from time to time or any such other website as may be prescribed by SEBI from time to time.

In relation to Applications submitted under the ASBA process to, the list of branches of the SCSBs at the Specified Cities (Mumbai, Chennai, Kolkata, Delhi, Ahmedabad, Rajkot, Jaipur, Bengaluru, Hyderabad, Pune, Vadodara and Surat, the list of branches of the SCSBs at the Specified Locations named by the respective SCSBs to receive deposits of the ASBA Forms and Application Forms where investors have opted for payment via the UPI Mechanism, on the website of SEBI http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes and updated from time to time.

Underwriting
The Issue is not required to be underwritten.

Issue Related Expenses
The expenses of the Issue include, inter alia, fees payable to the Registrar to the Issue, printing and distribution expenses, legal fees, advertisement expenses and listing fees. The Issue expenses and listing fees will be paid by our Society.

Utilisation of Issue Proceeds
Our Governing Body certifies that:

a) all monies received out of the Issue of the ZCZP Instruments to the public shall be transferred to a separate bank account maintained with a scheduled bank, other than the bank account referred to in section 40(3) of the Societies Registration Act;
b) details of all monies utilised out of the Issue referred to in sub-item (i) shall be disclosed under an appropriate separate head in our balance sheet indicating the purpose for which such monies were utilised;
c) details of all unutilised monies out of the Issue referred to in sub-item (i), if any, shall be disclosed under an appropriate separate head in our balance sheet indicating the form of financial assets in which such unutilised monies have been invested; and
d) we shall utilize the Issue proceeds only after (a) receipt of the minimum subscription of 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds) pertaining to the Issue; (b) completion of Allotment in compliance with Rajasthan Registration Act, 1958; and (c) receipt of listing approval from the Stock Exchange.

Public / Rights Issues of Equity Shares in the three years preceding the date of this Draft Fund Raising Document

Rights Issues / Public Issues by our Society
Our Society has not undertaken any public issue or rights issue of securities in the three years preceding the date of this Draft Fund Raising Document.

Public / Rights Issues by our listed Group Companies in the three years preceding the date of this Draft Fund Raising Document:
Our Society does not have any Group Companies as on the date of this Draft Fund Raising Document.

Public Issues / Rights Issues by our listed Subsidiaries in the three years preceding the date of this Draft Fund Raising Document
Our Society does not have any Subsidiaries as on the date of this Draft Fund Raising Document.

Delay in listing
Our Society has not issued any non – convertible securities, in the past.

Refusal of listing of any security of the issuer during last three years by any of the stock exchanges in India or abroad.
There has been no refusal of listing of any security of our Society during the last three years prior to the date of this Draft Fund Raising Document by any Stock Exchange in India.

Dividend
Our Society being registered under the Societies Registration Act is not allowed to declare dividends.

Revaluation of assets
Our Society has not revalued its assets in the last three years.

Mechanism for redressal of investor grievances
The Registrar Agreement dated [●], between the Registrar to the Issue and our Society provides for retention of records with the Registrar to the Issue for a period of at least eight years from the last date of dispatch of the Allotment Advice and demat credit to enable the investors to approach the Registrar to the Issue for redressal of their grievances.

The Registrar shall endeavor to redress complaints of the investors within three (3) days of receipt of the complaint and continue to do so during the period it is required to maintain records under the RTA Regulations and our Society shall extend necessary co-operation to the Registrar for its complying with the said regulations. However, the Registrar shall ensure that the time taken to redress investor complaints does not exceed seven (7) days from the date of receipt of complaint. The Registrar shall provide a status report of investor complaints and grievances on a quarterly basis to our Society. Similar status reports should also be provided to our Society as and when required by our Society.

All grievances relating to the Issue may be addressed to the Registrar to the Issue, giving full details such as name, Application Form number, address of the Applicant, Permanent Account Number, number of ZCZP Instruments applied for, amount paid on Application, Depository Participant name and client identification number and ASBA Account number (for Bidders other than Retail Individual Investors bidding through the UPI Mechanism) in which the amount equivalent to the Bid Amount was blocked or UPI ID in case of Retail Individual Investors bidding through the UPI mechanism.

All grievances relating to the ASBA process may be addressed to the Registrar to the Issue with a copy to either (a) the relevant Designated Branch of the SCSB where the Application Form was submitted by the ASBA Applicant, or (b) the relevant Designated Branch of the SCSB in the event of an Application submitted by an ASBA Applicant at any of the Syndicate ASBA Centers, giving full details such as name, address of Applicant, Application Form number, series applied for, number of ZCZP Instruments applied for, amount blocked on Application

All grievances related to the UPI process may be addressed to the Stock Exchanges, which shall be responsible for addressing investor grievances arising from applications submitted online through the App based/ web interface platform of Stock Exchanges or through their Trading Members. The intermediaries shall be responsible for addressing any investor grievances arising from the applications uploaded by them in respect of quantity, price or any other data entry or other errors made by them.

All grievances arising out of Applications for the ZCZP Instruments made through the Online Stock Exchange Mechanism (app based / web interface platform) or through Trading Members of the Stock Exchanges may be addressed directly to the relevant Stock Exchange with a copy to the Registrar to the Issue.

Investors may contact the Registrar to the Issue or the Society in case of any pre-issue or post Issue related issues such as non-receipt of Allotment Advice, demat credit, etc.

Details of Auditor to the Issuer:

Name of the Auditor	Address	Auditor since
M/s. Kalani & Co. LLP	75, Samridhi, New Grain Mandi, Kota (PIN: 324007), Rajasthan, India	1 Apr 2023

Change in auditors of our Society for the financial years ended March 31, 2025, March 31, 2024, March 31, 2023, and till the date of this Draft Fund Raising Document

There have been no changes in the auditors of our Society during the three years preceding the date of this Draft Fund Raising Document.

Auditors' Remarks

There are no reservations or qualifications or adverse remarks in the auditors' report on the financial statements of our Society in the last three Fiscals immediately preceding this Draft Fund Raising Document.

Trading

The ZCZP Instruments of our Society are proposed to be listed on the Stock Exchange. The ZCZP Instruments shall not be made available for trading in the secondary market.

Disclaimer in respect of Jurisdiction
Exclusive jurisdiction for the purpose of the Issue is with the competent courts of jurisdiction in Kota, Rajasthan, India.

SECTION VI - ISSUE RELATED INFORMATION

ISSUE STRUCTURE

The key common terms and conditions of the ZCZP Instruments are as follows:

Issuer	Lal Bahadur Shastri Shiksha Samiti
Type of instrument/ Name of the security/ Seniority	ZCZP Instruments
Nature of the Instrument	Zero coupon zero principal instrument
Mode of the Issue	Public issue
Seniority	NA
Lead Managers	NA
Debenture Trustee	NA
Depositories	NSDL and CDSL
Registrar	Kfin Technologies Limited
Issue	Public issue of zero coupon zero principal instruments of our Society of face value of ₹1/- each aggregating up to ₹ 55.15 lakhs, on the terms and in the manner set forth herein.
Minimum Subscription	Minimum subscription is 75% of the Issue (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds).
Issue Size	₹ 55.15 lakhs
Option to Retain Oversubscription Amount	NA
Eligible Investors	Please see "*Issue Procedure"* on page 77 of this Draft Fund Raising Document.
Objects of the Issue	Please see "*Objects of the Issue*" on page 37 of this Draft Fund Raising Document.
Details of Utilization of the Proceeds	Please see "*Objects of the Issue*" on page 37 of this Draft Fund Raising Document.
Interest Rate on each category of investor	NA
Step up/ Step Down Interest rates	NA
Interest type (fixed, floating or other structure)	NA
Interest reset process (including rates, spread, effective date, interest rate cap and floor etc.)	NA
Frequency of interest payment	NA
Interest payment date	NA
Day count basis	NA
Interest on application money	NA
Default Interest rate	NA
Tenor	The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 12 months from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. For further details, please see "*Objects of the Issue*" on page 37 of this Draft Fund Raising Document.
Disclosure of Interest / Dividend /	NA
Redemption Date	NA
Redemption Amount	NA
Redemption Premium/ Discount	NA
Face Value	₹ 1/- per ZCZP Instrument
Issue Price	₹ 1/- per ZCZP Instrument
Discount at which security is issued and the effective yield as a result of such discount	NA
Put date	NA
Put price	NA
Call date	NA
Call price	NA
Put notification time (Timelines by which the investor needs to intimate our Society before exercising the put)	NA
Call notification time (Timelines by which our Society needs to intimate the investor before exercising the call)	NA

Minimum Application size	₹1,000 (i.e. one thousand ZCZP Instruments).
Market Lot / Trading Lot	The ZCZP Instruments are not tradable in the secondary market.
Pay-in date	Application Date. The entire Application Amount is payable on Application.
Credit Ratings	NA
Listing	The ZCZP Instruments are proposed to be listed on the BSE SSE. The ZCZP Instruments shall be listed within 10 (ten) trading days from the Issue Closing Date. BSE Social Stock Exchange has been appointed as the Designated Stock Exchange.
Modes of payment	Please see "Issue Structure" on page 70 of this Draft Fund Raising Document.
Issuance mode of the Instrument	In dematerialised form only
Trading mode of the instrument	In dematerialised form only
Issue opening date	As specified in the Draft Fund Raising Document
Issue closing date*	As specified in the Draft Fund Raising Document
Date of earliest closing of the Issue, if any	As specified in the Draft Fund Raising Document
Issue Timing	This Issue shall remain open for subscription on Working Days from 10 a.m. to 5 p.m. (Indian Standard Time) during the period indicated above, except that this Issue may close on such earlier date or extended date as may be decided by our Board. Applications Forms for this Issue will be accepted only from 10:00 a.m. to 5:00 p.m. or such extended time as may be permitted by the BSE SSE, on Working Days during the Issue Period. On the Issue Closing Date, Application Forms will be accepted only between 10:00 a.m. to 3:00 p.m. and uploaded until 5:00 p.m. (Indian Standard Time) or such extended time as may be permitted by the BSE SSE. Further, pending mandate requests for bids placed on the last day of bidding will be validated by 5 PM on one Working Day after the Issue Closing Date.
Record date	NA
Settlement mode of instrument	NA
All covenants of the Issue (including side letters, accelerated payment clause, etc.)	NA
Description regarding security (where applicable) including type of security (movable/ immovable/ tangible etc.) type of charge (pledge/ hypothecation/ mortgage etc.), date of creation of security/ likely date of creation of security, minimum security cover, revaluation, replacement of security, interest of the debenture holder over and above the coupon rate as specified in the Debenture Trust Deed and disclosed this Draft Fund Raising Document.	NA
Issue Documents**	This Draft Fund Raising Document, read with any notices, corrigenda, addenda thereto and other documents, if applicable, and various other documents/ agreements/ undertakings, entered or to be entered by our Society with the other intermediaries for the purpose of the Issue including but not limited to the Tripartite Agreements and the Registrar Agreement.
Condition precedent to disbursement	NA
Condition subsequent to the disbursement	NA
Events of default (including manner of voting/conditions of joining Inter Creditor Agreement)	NA
Conditions for breach of covenants (as specified in Debenture Trust Deed)	NA
Deemed Date of Allotment	The date on which the Governing Body approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body and the BSE SSE. The actual Allotment of ZCZP Instruments may take place on a date other than the

	Deemed Date of Allotment.
Roles and responsibilities of the Debenture Trustee	NA
Risk factors pertaining to the Issue	Please see section titled "Risk Factors" on page 10 of this Draft Fund Raising Document.
Provisions related to Cross Default Clause	NA
Governing law and Jurisdiction	The governing law and jurisdiction for the purpose of the Issue shall be Indian law, and the competent courts of jurisdiction in Kota, Rajasthan respectively.
Working day convention	NA

Notes:
** The subscription list shall remain open at the commencement of banking hours and close at the close of banking hours for the period as indicated. Applications Forms for the Issue will be accepted only from 10:00 a.m. till 5.00 p.m. (Indian Standard Time) or such extended time as may be permitted by the BSE SSE, on Working Days during the Issue Period. On the Issue Closing Date, Application Forms will be accepted only from 10:00 a.m. till 3.00 p.m. (Indian Standard Time). For further details please see "General Information" on page 15 of this Draft Fund Raising Document.*

*** For the list of documents executed, please see "Material Contracts and Documents for Inspection" on page 101 of this Draft Fund Raising Document.*

Terms of payment of Application Amount

<u>*Applications made using the Physical Application Forms*</u>

Applicants may pay their Application Amounts by direct credit / NACH / NEFT / RTGS or may issue cheque / demand draft in respect of their Application:

Escrow Account Details:
Account Name xxxx SPL ZCZP IPO ESCROW A/C
Account Number: xxxx
Bank Name: ICICI Bank Limited
Branch: Kota
IFSC Code: ICIC0000184
Account Type: Savings Account

In case of payment by way of cheque / demand draft, the same shall be attached to the Application Form. In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Participation by any of the investor classes as mentioned in this Draft Fund Raising Document in the Issue will be subject to applicable statutory and/or regulatory requirements. Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and/or regulatory provisions.

Applications should be made in single name. Applications should be made by Karta in case the Applicant is an HUF. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form.

This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form. Please ensure that such Applications contain the PAN of the HUF and not of the Karta.

<u>*Applications made using the ASBA Application Forms*</u>

The entire face value per ZCZP applied for will be blocked in the relevant ASBA Account maintained with the SCSB or under UPI mechanism (only for Category IV Investors, i.e. the retail individual investors), as the case may be, in the bank account of the Applicants that is specified in the ASBA Form at the time of the submission of the Application Form. In the event of Allotment of a lesser number of ZCZP than applied for, our Society shall unblock the additional amount blocked upon application in the ASBA Account, in accordance with the terms specified in "Terms of the Issue" on page 74.

Participation by any of the investor classes as mentioned in this Draft Fund Raising Document in the Issue will be subject to applicable statutory and/or regulatory requirements. Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and/or regulatory provisions.

Applications should be made in single name. Applications should be made by Karta in case the Applicant is an HUF. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form.

This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form. Please ensure that such Applications contain the PAN of the HUF and not of the Karta.

Maturity

The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 12 months from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. For further details, please see "Objects of the Issue" on page 37 of this Draft Fund Raising Document.

Lock-in

The ZCZP Instruments cannot be transferred and the Bidders (including corporates) will continue to hold them till maturity. For further details, please see "Risk Factors - There is no secondary market for ZCZP Instruments as ZCZP Instruments listed on the BSE SSE issued by non-profit organisations are not tradable." and "Terms of the Issue - Form of Allotment and Denomination of ZCZP Instruments" on page 10 and 74 of this Draft Fund Raising Document.

Termination of listing of the ZCZP Instruments

The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 12 months from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. For further details, please see "Objects of the Issue" on page 37 of this Draft Fund Raising Document. Our Society shall submit a certificate to this extent to the BSE SSE.

TERMS OF THE ISSUE

Authority for the Issue
At the meeting of the Governing Body of our Society held on [●], the Governing Body approved the issuance of ZCZP Instruments of the face value ₹ 1 each, for an amount up to ₹ 55.15 lakhs.

The ZCZP Instruments pursuant to this Issue will be issued on terms and conditions as set out in this Draft Fund Raising Document.

Principal Terms & Conditions of the Issue
The ZCZP Instruments being offered as part of the Issue are subject to the provisions of the SEBI ICDR Regulations read with the NSE Norms, the SSE Framework Circular, the Act, the Memorandum and Articles of Association of our Society, the terms of this Draft Fund Raising Document, the Application Forms, other applicable statutory and/or regulatory requirements including those issued from time to time by SEBI/the Government of India/BSE/NSE, and/or other statutory/regulatory authorities relating to the offer, issue and listing of securities and any other documents that may be executed in connection with the ZCZP Instruments.

Ranking of ZCZP Instruments
The ZCZP Instruments shall rank pari passu inter se.

Face Value
The face value of each ZCZP Instrument shall be ₹ 1/-.

ZCZP Instrument Holder not a Shareholder
The ZCZP Holders will not be entitled to any of the rights and privileges available to the members of our Society, except to rights as may be prescribed under the Societies Act and the rules prescribed thereunder and the SEBI Listing Regulations.

Jurisdiction
Exclusive jurisdiction for the purpose of the Issue is with the competent courts of jurisdiction in Kota, Rajasthan, India.

Investments in ZCZP shall be eligible for 80G exemption under the Income Tax Act, 1961.
Presently, the investment towards ZCZP is eligible for exemption under Section 80G of the Income Tax Act, 1961. However, Investors may consult their Tax Advisors for its applicability, if any, in future based in the extant provisions of the IT ACT

Application in the Issue
Applicants shall apply in the Issue by way of the Physical Application Form or the ASBA Application Form.

Form of Allotment and Denomination of ZCZP Instruments
As per the NSE Norms, the listed ZCZP Instruments will not be made available for trading in secondary market. Allotment in the Issue to all Allottees, will be in electronic form i.e., in dematerialised form and in multiples of one ZCZP Instrument. For details of allotment refer to chapter titled "Issue Procedure" beginning on page 77 of this Draft Fund Raising Document.

Transfer/Transmission of ZCZP Instruments
The ZCZP Instruments shall be transferred to the legal heirs of the Allottees, subject to and in accordance with the rules/procedures as prescribed by NSDL/CDSL and the relevant DPs of the transfer or transferee and any other applicable laws and rules notified in respect thereof.

Title
The ZCZP Holder(s) for the time being appearing in the record of beneficial owners maintained by the Depository shall be treated for all purposes by our Society, the Depositories and all other persons dealing with such person as the holder thereof and its absolute owner for all purposes.

Succession
In the event of demise of the sole or first holder of the ZCZP Instruments, our Society will recognise the executors or administrator of the deceased ZCZP Instrument Holders, or the holder of the succession certificate or other legal representative as having title to the ZCZP Instruments only if such executor or administrator obtains and produces probate or letter of administration or is the holder of the succession certificate or other legal representation, as the case may be, from an appropriate court in India. Where ZCZP Instruments are held in joint names and one of the joint holders dies, the survivor(s) will be recognized as the ZCZP Instrument Holder(s). It will be sufficient for our Society to delete the name of the deceased ZCZP Instrument Holder after obtaining satisfactory evidence of his death. Provided, a third person may call on our Society to register his name as successor of the deceased ZCZP Holder after obtaining evidence such as probate of a will for the purpose of proving his title to the ZCZP Instruments. The directors of our Society in their absolute discretion may, in any case, dispense with production of probate or letter of administration or succession certificate or other legal representation.

Joint holders
Where two or more persons are holders of any ZCZP Instruments, they shall be deemed to hold the same as joint holders with benefits of survivorship subject to other provisions contained in the Articles.

Applications should be made in single name. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form.

This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form.

All communications will be addressed to the first named Applicant whose name appears in the Application Form and at the address mentioned therein.

Period of subscription

ISSUE SCHEDULE	
ISSUE OPENS ON	As stated in the Fund Raising Document
ISSUE CLOSES ON	As stated in the Fund Raising Document
PAY IN DATE	Application Date. The entire Application Amount is payable on Application
DEEMED DATE OF ALLOTMENT	The date on which the Governing Body approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body thereof and the Stock Exchanges. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment. All the benefits relating to the ZCZP Instruments shall be available to the ZCZP Instrument Holders from the Deemed Date of Allotment.

Application Forms for the Issue will be accepted only between 10.00 a.m. and 5.00 p.m. (Indian Standard Time) or such extended time as may be permitted by the Stock Exchange, during the Issue Period as mentioned above on all days between Monday and Friday (both inclusive barring public holiday). On the Issue Closing Date, Application Forms will be accepted only between 10.00 a.m. to 3.00 p.m. (Indian Standard Time). For further details please refer to "Issue Procedure" on page 77 of this Draft Fund Raising Document.

Mode of payment of Interest to ZCZP Instrument Holders
The Issue, being an issue of zero coupon zero principal instruments in terms of Chapter X-A of the SEBI ICDR Regulations, there is no coupon rate, or redemption amount applicable. All the instruments offered through the issue are without coupon/interest and no principal amount is payable at its maturity

Application Size
Each Application should be for a minimum of ₹ 1,000, i.e., 1,000 ZCZP Instruments. Applicants can apply for the ZCZP Instruments offered hereunder provided the Applicant has applied for minimum application size using the same Application Form.

Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and / or regulatory provisions.

Pre-closure
Our Society reserves the right to close the Issue at any time prior to the Issue Closing Date, subject to receipt of minimum subscription or as may be specified in this Draft Fund Raising Document. Our Society shall Allot ZCZP Instruments with respect to the Applications received until the time of such pre-closure in accordance with the Basis of Allotment as described hereinabove and subject to applicable statutory and/or regulatory requirements.

Minimum subscription
In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds).

If our Society does not receive the minimum subscription, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants or shall be unblocked in the relevant ASBA Account(s) of the Applicants within eight working days from the Issue Closing Date.

Further, no separate arrangements have been made in case of subscription above minimum requirements but below 100% of the Issue Size.

In case the subscription above minimum requirements but below 100% of the Issue Size is not arranged, the impact on achieving social objectives is as follows:

The Society shall endeavor to seek more donations as projected and if the same is not achieved Society shall plan to proportionately reduce the number of beneficiaries to be covered under the said project.

If the stated minimum subscription amount is not received within the specified period, the application money received is to be credited only to the bank account from which the subscription was remitted. To the extent possible, where the required information for making such refunds is available with our Society and/or the Registrar, refunds will be made to the account prescribed. However, where our Society and/or the Registrar does not have the necessary information for making such refunds, our Society and/or the Registrar will follow the guidelines prescribed by SEBI in this regard.

Utilisation of Application Amount

The sum received in respect of the Issue will be kept in the Escrow Account and we will have access to such funds only upon Allotment or refunds, whichever is later of the ZCZP Instruments and on receipt of listing approval from the Stock Exchange as per applicable provisions of law(s), regulations and approvals.

Utilisation of Issue Proceeds

a) All monies received pursuant to the issue of ZCZP Instruments to public shall be transferred to a separate bank account;
b) Our Society shall submit to the BSE SSE a statement in respect of utilisation of the Net Proceeds, on a quarterly basis, containing (a) category-wise amount of monies raised, (b) category-wise amount of monies utilized, (c) balance amount remaining unutilized, until the utilization of the Net Proceeds in accordance with this Draft Fund Raising Document;
c) Our Society confirms that the unutilized amounts from the Net Proceeds shall be kept in a separate bank account and shall not be co – mingled with other funds;
d) Our Society shall utilize the Issue proceeds only up on (i) receipt of minimum subscription; (ii) completion of Allotment in compliance with Rajasthan Societies Registration Act, 1958; and (iii) receipt of listing approval from Stock Exchange; and
e) The Issue proceeds shall not be utilized towards full or part consideration for the purchase or any other acquisition, inter alia by way of a lease, of any immovable property.

Listing

The ZCZP Instruments offered through this Draft Fund Raising Document are proposed to be listed on the BSE SSE. Our Society has obtained 'in-principle' approval for the Issue from BSE vide its letter bearing reference number [●] dated [●]. For the purposes of the Issue, BSE Social Stock Exchange shall be the Designated Stock Exchange.

Our Society will use best efforts to ensure that all steps for the completion of the necessary formalities for listing at the BSE SSE are taken within 10 (ten) trading days of the Issue Closing Date.

Monitoring and Reporting of Utilisation of Issue Proceeds

There is no requirement for appointment of a monitoring agency in terms of the SEBI ICDR Regulations. Our Society shall monitor the utilization of the proceeds of the Issue as prescribed under the SEBI Listing Regulations.

ISSUE PROCEDURE

This section applies to all Applicants. Please note that all Applicants are required to pay the full Application Amount while making an Application. Applicants should note that they shall submit their Applications to the Registrar to the Issue as mentioned on the Application Form. Applicants are advised to make their independent investigations and ensure that their Applications do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable law or as specified in this Draft Fund Raising Document.

ASBA Applicants and Applicants applying through the Direct Online Application Mechanism (as defined hereinafter) should note that the ASBA process and the Direct Online Application Mechanism involve application procedures that are different from the procedure applicable to all other Applicants. Please note that all Applicants are required to pay the full Application Amount or ensure that the ASBA Account has sufficient credit balance such that the entire Application Amount can be blocked by the SCSB while making an Application.

Our Society does not accept any responsibility for the completeness and accuracy of the information stated in this section and are not liable for any amendment, modification or change in the applicable law which may occur after the date of this Draft Fund Raising Document. Investors are advised to make their independent investigations and ensure that their Applications are submitted in accordance with applicable laws.

OUR SOCIETY SHALL NOT BE RESPONSIBLE OR LIABLE FOR ANY ERRORS OR OMISSIONS ON THE PART OF THE REGISTRAR TO THE ISSUE IN CONNECTION WITH THE COLLECTION OF APPLICATION FORMS IN RESPECT OF THE ISSUE. FURTHER, THE REGISTRAR TO THE ISSUE WILL BE RESPONSIBLE FOR ADDRESSING INVESTOR GRIEVANCES ARISING FROM APPLICATIONS. FURTHER, OUR SOCIETY IS NOT LIABLE FOR ANY ADVERSE OCCURRENCES' CONSEQUENT TO THE UPI MECHANISM FOR APPLICATION IN THE ISSUE.

Please note that for the purposes of this section, the term "Working Day" shall mean all days excluding Sundays or a holiday of commercial banks in Mumbai, except with reference to Issue Period, where Working Days shall mean all days, excluding Saturdays, Sundays and holiday of commercial banks in Mumbai. Furthermore, for the purpose of post issue period, i.e., period beginning from Issue Closing Date to listing of the ZCZP Instruments, Working Days shall mean all trading days of BSE SSE excluding Saturdays, Sundays, and bank holidays in Mumbai.

Availability of this Draft Fund Raising Document and Application Forms
The copies of this Draft Fund Raising Document, together with Application Forms may be obtained from our Registered Office, Registrar to the Issue, and the Designated Branches of the SCSBs. Additionally, the Draft Fund Raising Document and the Application Forms will be available for download on the website of NSE at www.nseindia.com. A unique application number ("UAN") will be generated for every Application Form downloaded from the website of the BSE SSE i.e., BSE at www.bseindia.com.

In addition, Application Forms would also be made available to all the recognised stock exchanges.

Our Society may provide Application Forms for being filled and downloaded at such websites as we may deem fit. The Issuer may also provide Application Forms for being downloaded and filled at such websites as it may deem fit.

Who can apply?
The following categories of persons are eligible to apply in the Issue.

Category I Investors

- Public financial institutions, scheduled commercial banks, Indian multilateral and bilateral development financial institutions which are authorised to invest in ZCZP Instruments;
- Provident funds and pension funds each with a minimum corpus of ₹250 million, superannuation funds and gratuity funds, which are authorised to invest in the ZCZP Instruments;
- Alternative Investment Funds, subject to investment conditions applicable to them under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, which are authorised to invest in the ZCZP Instruments;
- Resident Venture Capital Funds registered with SEBI, which are authorised to invest in the ZCZP Instruments;
- Insurance companies registered with the IRDAI, which are authorised to invest in the ZCZP Instruments;
- State industrial development corporations, which are authorised to invest in the ZCZP Instruments;
- Insurance funds set up and managed by the army, navy, or air force of the Union of India, which are authorised to invest in the ZCZP Instruments;

- Insurance funds set up and managed by the Department of Posts, the Union of India, which are authorised to invest in the ZCZP Instruments;
- Systemically important non-banking financial companies, which are authorised to invest in the ZCZP Instruments;
- National Investment Fund set up by resolution no. F.No. 2/3/2005-DDII dated November 23, 2005 of the Government of India published in the Gazette of India, which are authorised to invest in the ZCZP Instruments; and
- Mutual funds registered with SEBI, which are authorised to invest in the ZCZP Instruments.

Category II Investors

- Companies within the meaning of Section 2(20) of the Companies Act, 2013, which are authorised to invest in the ZCZP Instruments;
- Statutory bodies/ corporations and societies registered under the applicable laws in India and authorised to invest in the ZCZP Instruments;
- Co-operative banks and regional rural banks, which are authorised to invest in the ZCZP Instruments;
- Trusts including public/private charitable/religious trusts which are authorised to invest in the ZCZP Instruments;
- Scientific and/or industrial research organisations, which are authorised to invest in the ZCZP Instruments;
- Partnership firms in the name of the partners, which are authorised to invest in the ZCZP Instruments; and
- Limited liability partnerships formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (No. 6 of 2009), which are authorised to invest in the ZCZP Instruments.
- Association of Persons, which are authorised to invest in the ZCZP Instruments; and
- Any other incorporated and/ or unincorporated body of persons, which are authorised to invest in the ZCZP Instruments

Category III Investors

- Resident Indian individuals or hindu undivided families through the karta applying for an amount aggregating to above
- ₹10,00,000 for ZCZPs, which are authorised to invest in the ZCZP Instruments.

Category IV

- Resident Indian individuals resident Indian individuals or hindu undivided families through the karta applying for an amount aggregating up to and including ₹10,00,000 for ZCZP Instruments in the Issue and shall include Retail Individual Investors, who have submitted bid for an amount not more than ₹5,00,000 in any of the bidding options in the Issue (including HUFs applying through their karta and does not include NRIs), which are authorised to invest in the ZCZP Instruments though UPI Mechanism.

Foreign investors are not permitted to participate in the Issue.

Participation of any of the aforementioned categories of persons or entities is subject to the applicable statutory and/or regulatory requirements in connection with the subscription to Indian securities by such categories of persons or entities.

APPLICATIONS BY VARIOUS APPLICANT CATEGORIES

Applications by Mutual Funds

A separate Application can be made in respect of each scheme of an Indian mutual fund registered with SEBI and such Applications shall not be treated as multiple Applications. Applications made by the AMCs or custodians of a Mutual Fund shall clearly indicate the name of the concerned scheme for which the Application is being made. An Application Form by a mutual fund registered with SEBI for Allotment of the ZCZP Instruments must be also accompanied with the certified true copies of (i) its SEBI registration certificates (ii) the trust deed in respect of such mutual fund (ii) a resolution authorising investment and containing operating instructions and (iii) specimen signatures of authorized signatories.

Application by Scheduled Commercial Banks

Scheduled Commercial Banks can apply in the Issue based upon their own investment limits and approvals. Applications by them for Allotment of the ZCZP Instruments must be accompanied with the certified true copies of (i) memorandum and articles of association/charter of constitution; (ii) power of attorney; (iii) a board resolution authorizing investment; and (iv) a letter of authorization. Failing this, our Society reserves the right to accept or reject any Application for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Application by Insurance Companies

Insurance companies registered with the IRDAI can apply in the Issue based on their own investment limits and approvals in accordance with the regulations, guidelines and circulars issued by the IRDAI. The Application Form must be accompanied with the certified true copies of their (i) memorandum and articles of association/charter of constitution; (ii) power of attorney; (iii) resolution authorising investments/containing operating instructions; and (iv) specimen signatures authorized signatories.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Applications by Alternative Investments Funds

Applications made by alternative investment funds eligible to invest in accordance with the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, as amended (the "SEBI AIF Regulations") for Allotment of the ZCZP Instruments must be accompanied with the certified true copies of (i) SEBI registration certificate; (ii) a resolution authorising investment and containing operating instructions; and (iii) specimen signatures authorized persons. The Alternative Investment Funds shall at all times comply with the requirements applicable to it under the SEBI AIF Regulations and the relevant notifications issued by SEBI.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Applications by Associations of persons and/or bodies established pursuant to or registered under any central or state statutory enactment

In case of Applications made by Applications by Associations of persons and/or bodies established pursuant to or registered under any central or state statutory enactment, must submit a (i) certified copy of the certificate of registration or proof of constitution, as applicable, (ii) Power of Attorney, if any, in favour of one or more persons thereof, (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements. Further, any trusts applying for the ZCZP Instruments pursuant to the Issue must ensure that (a) they are authorized under applicable statutory/regulatory requirements and their constitution instrument to hold and invest in ZCZP Instruments, (b) they have obtained all necessary approvals, consents or other authorisations, which may be required under applicable statutory and/or regulatory requirements to invest in ZCZP Instruments, and (c) Applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and/ or regulatory provisions.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason, therefore.

Applications by Trusts

In case of Applications made by trusts, settled under the Indian Trusts Act, 1882, as amended, or any other statutory and/or regulatory provision governing the settlement of trusts in India, must submit a (i) certified copy of the registered instrument for creation of such trust, (ii) power of attorney, if any, in favour of one or more trustees thereof, (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements. Further, any trusts applying for the ZCZP Instruments pursuant to the Issue must ensure that (a) they are authorized under applicable statutory/regulatory requirements and their constitution instrument to hold and invest in ZCZP Instruments, (b) they have obtained all necessary approvals, consents or other authorisations, which may be required under applicable statutory and/or regulatory requirements to invest in ZCZP Instruments, and (c) Applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applications by Public Financial Institutions, which are authorized to invest in the ZCZP Instruments

The Application must be accompanied by certified true copies of: (i) any Act/ Rules under which they are incorporated; (ii) board resolution authorising investments; and (iii) specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applications made by companies, bodies corporate and societies registered under the applicable laws in India

The Application must be accompanied by certified true copies of: (i) any act/ rules under which they are incorporated; (ii) Board Resolution authorising investments; and (iii) Specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Partnership firms formed under applicable Indian laws in the name of the partners and Limited Liability Partnerships formed and registered under the provisions of the Limited Liability Partnership Act, 2008

Applications made by partnership firms and limited liability partnerships formed and registered under the Limited Liability Partnership Act, 2008 must be accompanied by certified true copies of: (i) the partnership deed for such Applicants; (ii) any documents evidencing registration of such Applicant thereof under applicable statutory/regulatory requirements; (iii) a resolution authorizing the investment and containing operating instructions; and (iv) specimen signature of authorized persons of such Applicant.

Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications under a power of attorney by limited companies, corporate bodies and registered societies
In case of Applications made pursuant to a power of attorney by Applicants, a certified copy of the power of attorney or the relevant resolution or authority, as the case may be, along with a certified copy of the memorandum of association and articles of association and/or bye laws must be lodged along with the Application Form.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

In case of Applications made pursuant to a power of attorney by Applicants, a certified copy of the power of attorney must be lodged along with the Application Form.

Failing this our Society, reserves the right to reject such Applications. Our Society, in its absolute discretion, reserves the right to relax the above condition of attaching the power of attorney along with the Application Forms subject to such terms and conditions that our Society may deem fit.

Applications by provident funds, pension funds, which are authorized to invest in the ZCZP Instruments

Applications by provident funds, pension funds, superannuation funds and gratuity funds which are authorizes to invest in the ZCZP Instruments, for Allotment of the ZCZP Instruments must be accompanied by certified true copies of: (i) any act/rules under which they are incorporated; (ii) a power of attorney, if any, in favour of one or more trustees thereof, (ii) a board resolution authorizes investments; (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements; (iv) specimen signature of authorized person; (v) a certified copy of the registered instrument for creation of such fund/trust; and (vi) any tax exemption certificate issued by Income Tax authorities.
Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications by National Investment Funds

Application made by a National Investment Fund for Allotment of the ZCZP Instruments must be accompanied by certified true copies of: (i) a resolution authorizes investment and containing operating instructions; and (ii) specimen signatures of authorized persons

Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications by Systematically Important Non-banking financial companies

Applications made by systematically important non-banking financial companies registered with the RBI and under other applicable laws in India must be accompanied by certified true copies of: (i) memorandum and articles of association/charter of constitution; (ii) power of attorney;(iii) board Resolution authorizes investments; and (iii) specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applications by Retail Investors (Category IV Investors)

Resident Indian individuals or Hindu Undivided Families through the Karta applying for an amount aggregating up to and including ₹ 10,00,000 across all series of ZCZP Instrument and shall include Retail Individual Investors, or any other investment limit, as applicable and prescribed by SEBI from time to time, in any of the bidding options in the Issue (including HUFs applying through their Karta and does not include NRIs) which are authorized to invest in the ZCZP Instrument for SSE.

Applications by High-Net Worth Individuals (Category III Investors)

Resident Indian individuals or Hindu Undivided Families through the Karta applying for an amount aggregating to above ₹ 10,00,000 across all options of ZCZP Instrument which are authorized to invest in the ZCZP Instrument for SSE. Note: Foreign investors are not permitted to participate in the Issue. Further, Participation of any of the aforementioned categories of persons or entities is subject to the applicable statutory and/or regulatory requirements in connection with the subscription to Indian securities by such categories of persons or entities.

Applicants are advised to ensure that Applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Applicants are advised to ensure that they have obtained the necessary statutory and/or regulatory permissions/consents/approvals in connection with applying for, subscribing to, or seeking allotment of ZCZP Instruments pursuant to the Issue.

Escrow Mechanism for Applications made through the Physical Application Form

We shall open an Escrow Account with the Escrow Collection Bank in whose favour the Applicants shall transfer through direct credit / NACH / NEFT / RTGS or shall issue cheque / demand draft in respect of their Application. Cheques or demand drafts received for the application Amount from investors would be deposited in the respective Escrow Account. The Escrow Collection Bank will act in terms of this Draft Fund Raising Document and the Escrow Agreement. The Escrow Collection Bank shall not exercise any lien whatsoever over the monies deposited therein. Upon completion of the Allotment or refunds, whichever is later, the Escrow Collection Bank shall transfer the monies from the Escrow Account to the bank account of our Society as per the terms of the Escrow Agreement. Payments of refund to the Applicants shall also be made from the Escrow Account as per the terms of the Escrow Agreement and this Draft Fund Raising Document.

The information below is given for the benefit of Applicants. Our Society is not liable for any amendment or modification or changes in applicable laws or regulations, which may occur after the date of this Draft Fund Raising Document.

How to apply?

Copies of this Draft Fund Raising Document together with Application Form may be obtained from our Registered Office, the Registrar to the Issue and the Designated Branches. Additionally, this Draft Fund Raising Document and the Application Forms will be available for download on the website of BSE at www.bseindia.com.

Application Forms will also be available on the website of the Stock Exchange. A unique application number ("UAN") will be generated for every Application Form downloaded from the websites of the Stock Exchange.

Method of Application

Applicants shall apply in the Issue (a) in physical form, through a Physical Application Form filled in by the Applicant along with attachment, as applicable which shall be submitted to the Registrar to the Issue, or (b) by way of bids submitted through the web-based e-IPO Platform through the ASBA facility, or (c) by way of bids submitted through the UPI Mechanism r.

Accordingly, an application (whether physical or electronic) may be submitted to subscribe to the ZCZP Instruments offered pursuant to the Issue may be made by (a) submission of a Physical Application Form, or (b) submission of a valid ASBA Application Form and authorizing an SCSB to block the Application Amount in the ASBA Account, or (c) blocking the Application Amount using the UPI Mechanism, where the Bid Amount will be blocked upon acceptance of UPI Mandate Request by retail investors for an Application Amount of up to ₹500,000; which will be considered as the application for Allotment in terms of this Draft Fund Raising Document.

Applications made using the Physical Application Forms

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date. All Physical Application Forms duly completed together with cheque/demand draft, if applicable for the amount payable on application must be delivered before the Issue Closing Date to the Registrar to the Issue. In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

Applications made using the ASBA Application Forms

In accordance with the Stock Exchange Circular, application may also be submitted through the web interface developed by the Stock Exchange wherein the Application is automatically uploaded onto the Stock Exchange bidding platform. Applicants may also submit the Application Form to the self-certified syndicate banks ("SCSBs") and the syndicate members with (3-in-1 account) registered on the electronic-IPO Platform of the Stock Exchange.

Applicants intending to subscribe in the Issue shall submit a duly filled Application form to any of the Designated Intermediaries.

Designated Intermediaries (other than SCSBs) shall submit/deliver the Application Form (except the Application Form from a Retail Individual Investor bidding using the UPI mechanism) to the respective SCSB, where such investor has a bank account and shall not submit it to any non-SCSB bank or the Escrow Collection Bank.

The relevant Designated Intermediaries, upon receipt of physical Application Forms from Applicants, shall upload the details of these Application Forms to the online platform of the Stock Exchange and submit these Application Forms with the SCSB (except Application Form from RIBs using the UPI Mechanism) with whom the relevant ASBA Accounts are maintained. In accordance with the Stock Exchange Circular, for retail individual investors using UPI Mechanism, the Stock Exchange shall share the bid details (including UPI ID) with the Sponsor Bank on a continuous basis to enable the Sponsor Bank to initiate UPI Mandate Request to the Category IV Investors for blocking of funds. For retail individual investors using UPI Mechanism, the Stock Exchange shall share the bid details (including UPI ID) with the Sponsor Bank on a continuous basis to enable the Sponsor Bank to initiate UPI Mandate Request retail individual investors for blocking of funds.

An Applicant shall submit the Application Form, in physical form, the Application Form shall be stamped at the relevant Designated Branch of the SCSB. Application Forms in physical mode, which shall be stamped, can also be submitted to be the Designated Intermediaries. The SCSB shall block an amount in the ASBA Account equal to the Application Amount specified in the Application Form. Further, the Application may also be submitted through the app or web interface developed by the Stock Exchange wherein the Application is automatically uploaded onto the Stock Exchange bidding platform and the amount is blocked using the UPI mechanism, as applicable.

For Applicants who submit the Application Form, in physical mode, the Application Form shall be stamped at the relevant Designated Branch of the SCSB. Application Forms in physical mode, which shall be stamped, can also be submitted to be the Designated Intermediaries at the Specified Locations. The SCSB shall block an amount in the ASBA Account equal to the Application Amount specified in the Application Form.

Our Society, the Members, affiliates, associates and officers, and the Registrar to the Issue shall not take any responsibility for acts, mistakes, errors, omissions and commissions etc. in relation to ASBA Applications accepted by the Designated Intermediaries, Applications uploaded by SCSBs, Applications accepted but not uploaded by SCSBs or Applications accepted and uploaded without blocking funds in the ASBA Accounts. It shall be presumed that for Applications uploaded by SCSBs, the Application Amount has been blocked in the relevant ASBA Account. Further, all grievances against Designated Intermediaries in relation to the Issue should be made by Applicants directly to the relevant Stock Exchange.

Designated Intermediaries (other than SCSBs) shall not accept any ASBA Form from a retail individual investor who is not Bidding in the Issue.

Application Size

Each Application should be for a minimum of ₹ 1,000, i.e., 1,000 ZCZP Instruments. Applicants can apply for the ZCZP Instruments offered hereunder provided the Applicant has applied for minimum application size using the same Application Form.

Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Applications cannot be made by:

Foreign investors (including persons resident outside India, foreign nationals, non-resident Indians, overseas citizens of India, foreign institutional investors, foreign portfolio investors, foreign venture capital investors).

Terms of Payment

Applications made using the Physical Application Form
The entire issue price for the ZCZP Instruments is payable on application only. In case of allotment of lesser number of ZCZP Instruments than the number applied, our Society shall refund the excess amount paid on application to the applicant.

Applications made using the ASBA Application Form
The entire issue price for the ZCZP Instruments applied for will be blocked in the relevant ASBA Account maintained with the SCSB or under UPI mechanism (only for retail individual investors), as the case may be, in the bank account of the Applicants that is specified in the ASBA Form at the time of the submission of the Application Form. In case of allotment of lesser number of ZCZP Instruments than the number applied, our Society shall unblock the additional amount blocked upon application in the ASBA Account, in accordance with the terms specified in this Draft Fund Raising Document.

Payment instructions for Applicants

Physical application

Our Society has opened an Escrow Account with the Escrow Collection Bank for the collection of the application amount payable upon submission of the Application Form.

Payment shall be made by way of direct credit / NACH / NEFT / RTGS / cheque / demand draft. Outstation cheques /demand drafts drawn on banks not participating in the clearing process will not be accepted and applications accompanied by such cheques or demand drafts are liable to be rejected. Any payment by way of cash or stock invest will not be accepted. In case payment is effected in contravention of the conditions mentioned herein, the Application is liable to be rejected and application money will be refunded and no interest will be paid thereon.

All Application Forms received with outstation cheques, post-dated cheques, cheques / demand drafts drawn on banks not participating in the clearing process shall be rejected and the Registrar shall not be responsible for such rejections.
The Escrow Collection Bank shall transfer the funds from the Escrow Account, as per the terms of the Escrow Agreement, into a separate bank account after the completion of the Allotment or refunds, whichever is later.

All cheques / demand drafts acSocietying the application should be crossed “A/c payee only” and must be made payable to XXXX SPL ZCZP IPO ESCROW A/C.

The Applicants shall ensure that the bank account linked with the Depositories is used for making the payment for Application.

ASBA

An Applicant shall specify details of the ASBA Account Number in the Application Form and the relevant SCSB shall block an amount equivalent to the Application Amount in the ASBA Account specified in the Application Form.
An Applicant may submit the completed Application Form to designated intermediaries along with details of his/her bank account for blocking of funds. The intermediary shall upload the bid on the Designated Stock Exchange bidding platform and forward the application form to a branch of a SCSB for blocking of funds.
An Applicant (belonging to Category IV) may also submit the Application Form with a SCSB, or the intermediaries mentioned above and use his / her bank account linked UPI ID for the purpose of blocking of funds, if the application value is ₹5 lakh or less. The intermediary shall upload the bid on the Stock Exchange bidding platform. The application amount would be blocked through the UPI Mechanism once the mandate request has been successfully accepted by the Applicant in this case.

An Applicant may submit the Application Form through the App or web interface developed by Stock Exchange wherein the bid is automatically uploaded onto the Stock Exchange bidding platform and the amount is blocked using the UPI Mechanism once the mandate request has been successfully accepted by the Applicant.

For ASBA Applications submitted directly to the SCSBs, the relevant SCSB shall block an amount in the ASBA Account equal to the Application Amount specified in the ASBA Application, before entering the ASBA Application into the electronic system of the Stock Exchange. SCSBs may provide the electronic mode of application either through an internet enabled application and banking facility or such other secured, electronically enabled mechanism for application and blocking of funds in the ASBA Account.

Applicants should ensure that they have funds equal to the Application Amount in the ASBA Account before submitting the ASBA Application to the trading Members of the Stock Exchange, as the case may be, at the Specified Cities or to the Designated Branches of the SCSBs. An ASBA Application where the corresponding ASBA Account does not have sufficient funds equal to the Application Amount at the time of blocking the ASBA Account is liable to be rejected.
Payment mechanism for Direct Online Applicants

In the event the Direct Online Application facility is implemented by the Stock Exchanges, relevant “know your customer” details of such Applicants will be validated online from the Depositories, on the basis of the DP ID and Client ID provided by them in the Application Form. On successful submission of a Direct Online Application, the Applicant will receive a system-generated unique application number ("UAN") and an SMS or an email confirmation on credit of the requisite Application Amount paid through the online payment facility with the Direct Online Application. On Allotment, the Registrar to the Issue shall credit ZCZP Instruments to the beneficiary account of the Applicant and in case of refund, the refund amount shall be credited directly to the Applicant's bank account. Applicants applying through the Direct Online Application facility must preserve their UAN and quote their UAN in: (a) any cancellation/withdrawal of their Application; (b) in queries in connection with Allotment of ZCZP Instruments and/or refund(s); and/or (c) in all investor grievances/complaints in connection with the Issue.

Payment mechanism for Applicants using Physical Application Form

An Applicant may submit the completed Application Form to Registrar to the Issue along with cheque / demand draft.
The Applicants may also pay their Application Amounts by direct credit / NACH / NEFT / RTGS or may issue cheque / demand draft in respect of their Application to the below bank account:
Escrow Account Details:

Account Name: XXXX SPL ZCZP IPO ESCROW A/C
Account Number: xxxx
Bank Name: ICICI Bank Limited
Branch: Kota
IFSC Code: ICIC0000184
Account Type: Savings Account

In case of payment by way of cheque / demand draft, the same shall be attached to the Application Form. In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Additional information for Applicants

1. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected.

2. All applications Forms duly completed and accompanied by account payee cheques / demand drafts shall be submitted with the Registrar to the Issue before the Issue Closing Date. The Registrar to the Issue will not accept payments made in cash. However, Application Forms duly completed together with cheque/demand draft drawn on/payable at a local bank in Mumbai for the amount payable on application, if applicable, hand delivery to the Corporate Office of the Registrar, so as to reach the Registrar prior to the Issue Closing Date. Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date. No separate receipts will be issued for the money to be paid on the submission of Application Form.

3. Application Forms submitted by Applicants shall be for allotment of ZCZP Instruments only in dematerialized form.

Additional Instructions for retail individual investors using the UPI mechanism:

1. Before submission of the application form with the Designated Intermediary, a Retail Individual Investor shall download the mobile app for UPI and create a UPI ID (xyz@bankname) of not more than 45 characters with its bank and link it to his/ her bank account where the funds equivalent to the application amount is available.

2. The Retail Individual Investor shall fill in the bid details in the application form along with his/ her bank account linked UPI ID and submit the application with any of the intermediaries or through the stock exchange App/ Web interface.
3. The Designated Intermediary, upon receipt of form, shall upload the bid details along with the UPI ID on the Stock Exchange(s) bidding platform using appropriate protocols.

4. Once the bid has been entered in the bidding platform, the Stock Exchange(s) shall undertake validation of the PAN and Demat account combination details of investor with the depository.

5. The Depository shall validate the aforesaid PAN and Demat account details on a near real time basis and send

response to Stock Exchange(s) which would be shared by the Stock Exchange(s) with the Designated Intermediaries through its platform, for corrections, if any.

6. Once the bid details are uploaded on the Stock Exchange(s) platform, the Stock Exchange(s) shall send an SMS to the investor regarding submission of his / her application, at the end of day, during the bidding period. For the last day of bidding, the SMS may be sent the next Working Day.

7. Post undertaking validation with the Depository, the Stock Exchange(s) shall, on a continuous basis, electronically share the bid details along with investors UPI ID, with the Sponsor Bank appointed by our Society.

8. The Sponsor Bank shall initiate a mandate request on the investor i.e., request the investor to authorize blocking of funds equivalent to application amount and subsequent debit of funds in case of allotment.

9. The request raised by the Sponsor Bank, would be electronically received by the investor as a SMS / intimation on his / her mobile no. / mobile app, associated with the UPI ID linked bank account.

10. The investor shall be able to view the amount to be blocked as per his / her bid in such intimation. The investor shall be able to view an attachment wherein the bid details submitted by such investor will be visible. After reviewing the details properly, the investor shall be required to proceed to authorize the mandate. Such mandate raised by the Sponsor Bank would be a one-time mandate for each application in the Issue.

11. The investor is required to accept the UPI mandate latest by 5 pm on the third working day from the day of bidding on the stock exchange platform except for the last day of the Issue period or any other modified closure date of the Issue period in which case, he / she is required to accept the UPI mandate latest by 5 pm the next Working Day.

12. The investor shall not be allowed to add or modify the bid(s) of the application except for modification of either DP ID/Client ID, or PAN ID but not both. However, the investor can withdraw the bid(s) and reapply.

13. For mismatch bids, on successful validation of PAN and DP ID/ Client ID combination during T+1 (T being the Issue Closing Date) modification session, such bids will be sent to Sponsor Bank for further processing by the Exchange on T+1 (T being the Issue Closing Date) day till 1 pm.

14. The facility of Re-initiation/ Resending the UPI mandate shall be available only till 5 pm on the day of bidding.

15. Upon successful validation of block request by the investor, as above, the said information would be electronically received by the investors' bank, where the funds, equivalent to application amount, would get blocked in investors account. Intimation regarding confirmation of such block of funds in investors account would also be received by the investor.

16. The information containing status of block request (e.g., accepted / decline / pending) would also be shared with the Sponsor Bank, which in turn would be shared with the Stock Exchange(s). The block request status would also be displayed on the Stock Exchange(s) platform for information of the intermediary.

17. The information received from Sponsor Bank, would be shared by Stock Exchange(s) with the Registrar to the Issue in the form of a file for the purpose of reconciliation.

18. closure of the Issue, the Stock Exchange(s) shall share the bid details with the Registrar to the Issue. Further, the Stock Exchange(s) shall also provide the Registrar to the Issue, the final file received from the Sponsor Bank, containing status of blocked funds or otherwise, along with the bank account details with respect to applications made using UPI ID.

19. The RTA, based on information of bidding and blocking received from the Stock Exchange, shall undertake reconciliation of the bid data and block confirmation corresponding to the bids by all investor category applications (with and without the use of UPI) and prepare the basis of allotment.

20. Upon approval of the basis of allotment, the RTA shall share the 'debit' file with Sponsor bank (through Stock Exchange) and SCSBs, as applicable. The Sponsor Bank, based on the mandate approved by the investor at the time of blocking of funds, shall raise the debit / collect request from the investor's bank account, whereupon funds will be transferred from investor's account to the Escrow Account and remaining funds, if any, will be unblocked without any manual intervention by investor or their bank.

21. Upon confirmation of receipt of funds in the Escrow Account, the securities would be credited to the investor's account. The investor will be notified for full/partial allotment. For partial allotment, the remaining funds would be unblocked. For no allotment, mandate would be revoked and application amount would be unblocked for the investor.

22. Thereafter, Stock Exchange will issue the listing and trading approval.

Instructions for completing the Application Form

1. Applications must be made in the prescribed Application Form.

2. Application Forms are to be completed in full, in BLOCK LETTERS in ENGLISH and in accordance with the instructions contained in this Draft Fund Raising Document and the Application Form. Incomplete Application Forms are liable to be rejected. Applicants should note that the Registrar will not be liable for errors in data entry due to incomplete or illegible Application Forms.

3. Applications are required to be for a minimum of 1,000 ZCZP Instruments.

4. ASBA Applicants should ensure that their Application Form is submitted either at a Designated Branch of a SCSB where the ASBA Account is maintained or with the Members of the Syndicate or Trading Members of the Stock Exchange(s) at the Specified Cities, and not directly to the escrow collecting banks (assuming that such bank is not a SCSB) or to the Society or the Registrar to the Issue.

5. ASBA Applicants should ensure that the Application Form is signed by the ASBA Account holder in case the ASBA Applicant is not the account holder. ASBA Applicants should ensure that they receive an acknowledgement from the Designated Branch or the concerned Members of the Syndicate or Trading Members of the Stock Exchange(s), as the case may be, for the submission of the Application Form.

6. Thumb impressions and signatures other than in the languages specified in the Eighth Schedule in the Constitution of India must be attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal.

7. Applications should be in single name. Applicants are required to ensure that the PAN Details of the HUF are mentioned and not those of the Karta.

8. Applicants applying for Allotment must provide details of valid and active DP ID, Client ID and PAN clearly and without error. On the basis of such Applicant's active DP ID, Client ID and PAN provided in the Application Form, the Registrar to the Issue will obtain from the Depository the Demographic Details. Invalid accounts, suspended accounts or where such account is classified as invalid or suspended may not be considered for Allotment of the ZCZP Instruments.

9. Applicants must ensure that their Application Forms are made in a single name.

10. The minimum number of Applications and minimum application size shall be specified in this Draft Fund Raising Document. Applicants may apply for ZCZP Instruments Applied for in a single Application Form

11. All Applicants are required to tick the relevant column in the "Category of Investor" box in the Application Form.

12. Applicants should correctly mention the ASBA Account number and UPI ID in case applying through UPI mechanism, and ensure that funds equal to the Application Amount are available in the ASBA Account before submitting the Application Form and also ensure that the signature in the Application Form matches with the signature in Applicant's bank records, otherwise the Application is liable to be rejected.

13. Applicants must provide details of valid and active DP ID, UPI ID, Client ID and PAN clearly and without error. On the basis of such Applicant's active DP ID, UPI ID, Client ID and PAN provided in the Application Form, and as entered into the electronic Application system of Stock Exchanges by SCSBs, the Designated Intermediaries, the Registrar will obtain from the Depository the Demographic Details. Invalid accounts, suspended accounts or where such account is classified as invalid or suspended may not be considered for Allotment of the . If the ASBA Account holder is different from the Applicant, the Application Form should be signed by the ASBA Account holder, in accordance with the instructions provided in the Application Form. Not more than five Applications can be made from one single ASBA Account;

Applicants should note that the Registrar will not be liable for error in data entry due to incomplete or illegible Application Forms. Our Society would allot the ZCZP Instruments, as specified in this Draft Fund Raising Document for the Issue to all valid Applications`.

Applicants' PAN, Depository Account and Bank Account Details

ALL APPLICANTS APPLYING FOR ALLOTMENT OF THE ZCZP INSTRUMENTS SHOULD MENTION THEIR DP ID, CLIENT ID, PAN AND UPI ID (IN CASE APPLYING THROUGH UPI MECHANISM) IN THE APPLICATION FORM. APPLICANTS MUST ENSURE THAT THE DP ID, CLIENT ID PAN AND UPI ID GIVEN IN THE APPLICATION FORM IS EXACTLY THE SAME AS THE DP ID, CLIENT ID, PAN AND UPI ID AVAILABLE IN THE DEPOSITORY DATABASE. IF THE BENEFICIARY ACCOUNT IS HELD IN JOINT NAMES, THE APPLICATION FORM SHOULD CONTAIN THE NAME AND PAN OF BOTH THE HOLDERS OF THE BENEFICIARY ACCOUNT AND SIGNATURES OF BOTH HOLDERS WOULD BE REQUIRED IN THE APPLICATION FORM.

On the basis of the DP ID, Client ID, PAN and UPI ID provided by them in the Application Form, the Registrar to the Issue will obtain from the Depository the Demographic Details of the Applicants including PAN and MICR code. These Demographic Details would be used for giving Allotment Advice and unblocking intimations, if any, to the Applicants. Hence, Applicants are advised to immediately update their Demographic Details (including bank account details) as appearing on the records of the Depository Participant and ensure that they are true and correct. Please note that failure to do so could result in delays in authorizing, to Applicants, delivery of Allotment Advice at the Applicants' sole risk, and neither the Registrar, nor our Society shall have any responsibility and undertake any liability for the same.

These Demographic Details would be used for all correspondence with the Applicants including mailing of the Allotment Advice. The Demographic Details given by Applicants in the Application Form would not be used for any other purpose by the Registrar to the Issue except in relation to this Issue. By signing the Application Form, Applicants applying for the ZCZP Instruments would be deemed to have authorized the Depositories to provide, upon request, to the Registrar, the required Demographic Details as available on its records.

Allotment Advice would be mailed by post or e-mail at the address of the Applicants in accordance with the Demographic Details received from the Depositories. Applicants may note that delivery of Allotment Advice may get delayed if the same once sent to the address obtained from the Depositories are returned undelivered. Further, please note that any such delay shall be at such Applicants' sole risk and neither our Society, nor the Registrar to the Issue shall be liable to compensate the Applicant for any losses caused to the Applicants due to any such delay or liable to pay any interest for such delay.

In case of Applications made under powers of attorney, our Society in its absolute discretion, reserves the right to permit the holder of a power of attorney to request the Registrar to the Issue that for the purpose of printing particulars on and mailing of the Allotment Advice through post, the Demographic Details obtained from the Depository of the Applicant shall be used.

With effect from August 16, 2010, the beneficiary accounts of Applicants for whom PAN details have not been verified shall be suspended for credit and no credit of ZCZP Instruments pursuant to this Issue will be made into the accounts of the Applicants. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected.
Applicants should note that the ZCZP Instruments will be allotted to all successful Applicants only in dematerialized form.

The Application Forms which do not have the details of the Applicant's depository account, including DP ID, Client ID and PAN, shall be treated as incomplete and will be rejected.

APPLICATIONS FOR ALLOTMENT OF ZCZP INSTRUMENTS IN THE DEMATERIALIZED FORM

Submission of Physical Application Forms

All Application Forms duly completed together with cheque/demand draft, drawn on/payable at a local bank in Mumbai for the amount payable on application, if applicable, or by hand delivery to the Corporate Office of the Registrar, so as to reach the Registrar prior to the Issue Closing Date.

In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

In case of hand delivery of the Application Form, an acknowledgement shall be issued by Registrar to the Applicant as proof of having accepted the Application.
Applications shall be deemed to have been received by us only when submitted to the Registrar as detailed above and not otherwise.

Online Applications

Our Society has also provided a facility to submit applications in online mode. Application may also be submitted through the web interface developed by the Stock Exchange wherein the Application is automatically uploaded onto the Stock Exchange bidding platform. Applicants may also submit the Application Form to the self-certified syndicate banks (“SCSBs”) and the syndicate members with (3-in-1 account) registered on the electronic-IPO Platform of the Stock Exchange.

A UPI Investor may also submit the Application Form for the Issue, wherein the Application will be automatically uploaded onto the Stock Exchange’s bidding platform and an amount equivalent to the Application Amount shall be blocked using the *UPI Mechanism.* Designated Intermediaries (other than SCSBs and the designated syndicate members) shall not accept any Application Form from a retail individual investor who is not Bidding in the Issue.

INSTRUCTIONS FOR FILLING-UP THE APPLICATION FORM

General Instructions

A. General instructions for completing the Application Form

- Applications must be made in prescribed Application Form only;
- Application Forms must be completed in block letters in English, as per the instructions contained in this Draft Fund Raising Document and the Application Form;
- Applicants must apply for Allotment in dematerialised form and must provide details of valid and active DP ID, Client ID and PAN clearly and without error. On the basis of such Applicant’s active DP ID, Client ID and PAN provided in the Application Form
- The minimum number of Applications and minimum application size shall be specified in this Draft Fund Raising Document.
- Applications should be in single name. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form. This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form;
- Applications should be made by Karta in case of HUFs. Applicants are required to ensure that the PAN details of the HUF are mentioned and not those of the Karta;
- Thumb impressions and signatures other than in English/Hindi/Gujarati/Marathi or any other languages specified in the 8th Schedule of the Constitution need to be attested by a Magistrate or Notary Public or a Special Executive Magistrate under his/her seal;
- No separate receipts will be issued for the money payable on the submission of the Application Form.
- Every Applicant should hold valid Permanent Account Number (PAN) and mention the same in the Application Form;
- All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Our Society would allot the series of ZCZP Instruments, as specified in this Draft Fund Raising Document to all valid Applications.

Applicant’s Beneficiary Account and Bank Account Details

Applicants applying for Allotment in dematerialized form must mention their DP ID, Client ID PAN and UPI ID (in case applying through UPI Mechanism)in the Application Form and ensure that the name provided in the Application Form is exactly the same as the name in which the Beneficiary Account is held. In case the Application Form for Allotment in dematerialized form is submitted in the first Applicant’s name, it should be ensured that the Beneficiary Account is held in the same joint names and in the same sequence in which they appear in the Application Form. In case the DP ID, Client ID and PAN mentioned in the Application Form for Allotment in dematerialized form do not match with the DP ID, Client ID and PAN available in the Depository database or in case PAN is not available in the Depository database, the Application Form for Allotment in dematerialized form is liable to be rejected. Further, Application Forms submitted by Applicants applying for Allotment in dematerialized form, whose beneficiary accounts are inactive, will be rejected.

On the basis of the DP ID and Client ID provided by the Applicant in the Application Form for Allotment in dematerialized form, the Registrar to the Issue will obtain from the Depositories the Demographic Details of the Applicant including PAN, address, Magnetic Ink Character Recognition (“MICR”) Code and occupation. These Demographic Details would be used for giving Allotment Advice and refunds (including through physical refund warrants, direct credit, NACH, NEFT and RTGS), if any, to the Applicants. Hence, Applicants are advised to immediately update their Demographic Details as appearing on the records of the DP and ensure that they are true and correct, and carefully fill in their Beneficiary Account details in the Application Form. Failure to do so could result in delays in dispatch/credit of refunds to Applicants and delivery of Allotment Advice at the Applicants’ sole risk, and neither our Society, Registrar to the Issue nor the Stock Exchanges will bear any responsibility or liability for the same.

The Demographic Details would be used for correspondence with the Applicants including mailing of the Allotment Advice. Allotment Advice would be mailed at the address of the Applicant as per the Demographic Details received from the Depositories.

In case of Applications made under power of attorney, our Society in its absolute discretion, reserves the right to permit the holder of Power of Attorney to request the Registrar that for the purpose of printing particulars on the mailing of Allotment Advice, the demographic details obtained from the Depository of the Applicant shall be used. By signing the Application Form, the Applicant would have deemed to have authorized the Depositories to provide, upon request, to the Registrar to the Issue, the required Demographic Details as available on its records. The Demographic Details given by Applicant in the Application Form would not be used for any other purpose by the Registrar to the Issue except in relation to the Issue.

The beneficiary accounts of Applicants for whom PAN details have not been verified shall be suspended for credit and no credit of ZCZP Instruments pursuant to the Issue will be made into the accounts of such Applicants. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected. Furthermore, in case no corresponding record is available with the Depositories, which matches the three parameters, namely, DP ID, Client ID and PAN, then such Application are liable to be rejected.

Permanent Account Number ("PAN")

The Applicant should mention his or her PAN allotted under the IT Act. For minor Applicants, applying through the guardian, it is mandatory to mention the PAN of the minor Applicant. However, Applications on behalf of the Central or State Government officials and the officials appointed by the courts in terms of a SEBI circular dated June 30, 2008,
and Applicants residing in the state of Sikkim who in terms of a SEBI circular dated July 20, 2006, may be exempt from specifying their PAN for transacting in the securities market. In accordance with Circular No. MRD/DOP/Cir-05/2007 dated April 27, 2007, issued by SEBI, the PAN would be the sole identification number for the participants transacting in the securities market, irrespective of the amount of transaction. Any Application Form, without the PAN is liable to be rejected, irrespective of the amount of transaction. It is to be specifically noted that the Applicants should not submit the GIR number instead of the PAN as the Application is liable to be rejected on this ground.

However, the exemption for the Central or State Government and the officials appointed by the courts and for investors residing in the State of Sikkim is subject to the Depository Participants' verifying the veracity of such claims by collecting sufficient documentary evidence in support of their claims. At the time of ascertaining the validity of these Applications, the Registrar to the Issue will check under the Depository records for the appropriate description under the PAN field i.e., either Sikkim category or exempt category.

Electronic registration of Applications

1. The Designated Intermediaries will register the Applications using the on-line facilities of Stock Exchange. Our Society, and the Registrar to the Issue are not responsible for any acts, mistakes or errors or omission and commissions in relation to (i) the Applications accepted by the Designated Intermediaries, (ii) the Applications uploaded by the Designated Intermediaries, (iii) the Applications accepted but not uploaded by the Designated Intermediaries, (iv) Applications accepted and uploaded by the SCSBs without blocking funds in the ASBA Accounts or (iv) Applications accepted and uploaded by the Designated Intermediaries for which the Application Amounts are not blocked by the SCSBs.

2. The Stock Exchange will offer an electronic facility for registering Applications for the Issue. This facility will be available on the terminals of Syndicate Members and the other Designated Intermediaries during the Issue Period. On the Issue Closing Date, the Syndicate Members and the other Designated Intermediaries shall upload the Applications till such time as may be permitted by the Stock Exchange. This information will be available with the Syndicate Members and the other Designated Intermediaries on a regular basis. Applicants are cautioned that a high inflow of high volumes on the last day of the Issue Period may lead to some Applications received on the last day not being uploaded and such Applications will not be considered for allocation.

3. Based on the aggregate demand for Applications registered on the electronic facilities of the Stock Exchange, a graphical representation of consolidated demand for the ZCZP Instruments, as available on the websites of the Stock Exchange, would be made available at the Application centers as provided in the Application Form during the Issue Period.

4. At the time of registering each Application, the Designated Intermediaries, shall enter the details of the Applicant, such as the Application Form number, PAN, Applicant category, DP ID, Client ID, number and Option(s) of ZCZP Instruments applied, Application Amounts and any other details that may be prescribed by the online uploading platform of the Stock Exchange.

5. With respect to Applications submitted directly to the SCSBs at the time of registering each Application, other than

Direct Online Applications, the Designated Branches of the SCSBs shall enter the requisite details of the Applicants in the on-line system including:

- Application Form number
- PAN (of the first Applicant, in case of more than one Applicant)
- Investor category and sub-category
- DP ID
- Client ID
- UPI ID (if applicable)
- Number of ZCZP Instruments applied for
- Price per ZCZP Instrument
- Bank code for the SCSB where the ASBA Account is maintained
- Bank account number
- Application amount

6. With respect to Applications submitted to the Designated Intermediaries at the time of registering each Application, the requisite details of the Applicants shall be entered in the on-line system including:
   - Application Form number
   - PAN (of the first Applicant, in case of more than one Applicant)
   - Investor category and sub-category
   - DP ID
   - Client ID
   - UPI ID (if applicable)
   - Number of ZCZP Instruments applied for
   - Price per ZCZP Instructions
   - Bank code for the SCSB where the ASBA Account is maintained
   - Location
   - Application amount

7. A system generated Acknowledgement Slip will be given to the Applicant as a proof of the registration of his Application. It is the Applicant's responsibility to obtain the Acknowledgement Slip from the Syndicate Members or the other Designated Intermediaries, as the case may be. The registration of the Applications by the Designated Intermediaries does not guarantee that the ZCZP Instruments shall be allocated/ Allotted by our Society. Such Acknowledgement Slip will be non-negotiable and by itself will not create any obligation of any kind.

8. The permission given by the Stock Exchange to use their network and software of the online system should not in any way be deemed or construed to mean that the compliance with various statutory and other requirements by our Society are cleared or approved by the Stock Exchange; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the compliance with the statutory and other requirements nor does it take any responsibility for the financial or other soundness of our Society, the management or any scheme or project of our Society; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this Draft Prospectus; nor does it warrant that the ZCZP Instruments will be listed or will continue to be listed on the Stock Exchanges.

9. In case of apparent data entry error by the Designated Intermediaries, in entering the Application Form numbers in their respective schedules, other things remaining unchanged, the Application Form may be considered as valid, or such exceptions may be recorded in minutes of the meeting submitted to the Designated Stock Exchange.

10. Only Applications that are uploaded on the online system of the Stock Exchange shall be considered for Allotment.

The Designated Intermediaries shall capture all data relevant for the purposes of finalizing the Basis of Allotment while uploading Application data in the electronic systems of the Stock Exchange. In order that the data so captured is accurate, Designated Intermediaries will be given up to one Working Day after the Issue Closing Date to modify/ verify certain selected fields uploaded in the online system during the Issue Period after which the data will be sent to the Registrar to the Issue for reconciliation with the data available with the NSDL and CDSL.

Process for investor application submitted with UPI as mode of payment

a) Before submission of the application with the intermediary, the investor would be required to have / create a UPI ID, with a maximum length of 45 characters including the handle (Example: InvestorID@bankname).
b) An investor shall fill in the bid details in the application form along with his/ her bank account linked UPI ID and submit the application with any of the intermediaries or through the stock exchange App/ Web interface, or any other methods as may be permitted.
c) The intermediary, upon receipt of form, shall upload the bid details along with the UPI ID on the stock exchange bidding platform using appropriate protocols.
d) Once the bid has been entered in the bidding platform, the Stock Exchange shall undertake validation of the PAN

and Demat account combination details of investor with the depository.

e) The Depository shall validate the aforesaid PAN and Demat account details on a near real time basis and send response to stock exchange which would be shared by stock exchange with intermediary through its platform, for corrections, if any.

f) Once the bid details are uploaded on the Stock Exchange platform, the Stock Exchange shall send an SMS to the investor regarding submission of his / her application, at the end of day, during the bidding period. For the last day of bidding, the SMS may be sent the next working day.

g) Post undertaking validation with the Depository, the Stock Exchange shall, on a continuous basis, electronically share the bid details along with investors UPI ID, with the Sponsor Bank appointed by the issuer.

h) The Sponsor Bank shall initiate a mandate request on the investor.

i) The request raised by the Sponsor Bank, would be electronically received by the investor as a SMS / intimation on his / her mobile no. / mobile app, associated with the UPI ID linked bank account.

j) The investor shall be able to view the amount to be blocked as per his / her bid in such intimation. The investor shall be able to view an attachment wherein the public issue bid details submitted by investor will be visible. After reviewing the details properly, the investor shall be required to proceed to authorize the mandate. Such mandate raised by sponsor bank would be a one-time mandate for each application in the public issue.

k) An investor is required to accept the UPI mandate latest by 5 pm on the third working day from the day of bidding on the stock exchange platform except for the last day of the issue period or any other modified closure date of the issue period in which case, he / she is required to accept the UPI mandate latest by 5 pm the next working day.

l) An investor shall not be allowed to add or modify the bid(s) of the application except for modification of either DP ID/Client ID, or PAN ID but not both. However, the investor can withdraw the bid(s) and reapply.

m) For mismatch bids, on successful validation of PAN and DP ID/ Client ID combination during T+1 modification session, such bids will be sent to Sponsor Bank for further processing by the Exchange on T+1 day till 1 PM.

n) The facility of re-initiation/ resending the UPI mandate shall be available only till 5 pm on the day of bidding.

o) Upon successful validation of block request by the investor, as above, the said information would be electronically received by the investors' bank, where the funds, equivalent to application amount, would get blocked in investors account. Intimation regarding confirmation of such block of funds in investors account would also be received by the investor.

p) The information containing status of block request (e.g., accepted / decline / pending) would also be shared with the Sponsor Bank, which in turn would be shared with the Stock Exchange. The block request status would also be displayed on the Stock Exchange platform for information of the intermediary.

q) The information received from Sponsor Bank, would be shared by stock exchange with RTA in the form of a file for the purpose of reconciliation.

r) Post closure of the offer, the Stock Exchange shall share the bid details with RTA. Further, the Stock Exchange shall also provide the RTA, the final file received from the Sponsor Bank, containing status of blocked funds or otherwise, along with the bank account details with respect to applications made using UPI ID.

s) The RTA, based on information of bidding and blocking received from the Stock Exchange, shall undertake reconciliation of the bid data and block confirmation corresponding to the bids by all investor category applications (with and without the use of UPI) and prepare the basis of allotment.

t) Upon approval of the basis of allotment, the RTA shall share the 'debit' file with Sponsor bank (through Stock Exchange) and SCSBs, as applicable. The Sponsor Bank, based on the mandate approved by the investor at the time of blocking of funds, shall raise the debit / collect request from the investor's bank account, whereupon funds will be transferred from investor's account to the Escrow Account and remaining funds, if any, will be unblocked without any manual intervention by investor or their bank.

u) Upon confirmation of receipt of funds in the Escrow Account, the securities would be credited to the investor's account. The investor will be notified for full/partial allotment. For partial allotment, the remaining funds would be unblocked. For no allotment, mandate would be revoked, and application amount would be unblocked for the investor

v) Thereafter, Stock Exchange will issue the listing and trading approval.

w) Further, in accordance with circular issued by National Stock Exchange of India Limited for Introduction of Unified

General Instructions

Do's

1. Check if you are eligible to apply as per the terms of this Draft Fund Raising Document and applicable law;
2. Read all the instructions carefully and complete the Application Form in the prescribed form;
3. Ensure that you have obtained all necessary approvals from the relevant statutory and/or regulatory authorities to apply for, subscribe to and/or seek Allotment of ZCZP Instruments pursuant to the Issue;
4. Ensure that the DP ID and Client ID are correct and beneficiary account is activated for Allotment of ZCZP Instruments in dematerialized form. The requirement for providing Depository Participant details shall be mandatory for all Applicants;
5. Ensure that you have mentioned the correct ASBA Account number in the Application Form;
6. Ensure that you have funds equal to the Application Amount in the ASBA Account before submitting the Application Form to the respective Designated Branch of the SCSB, or to the Intermediaries, as the case may be.
7. Check if you are eligible to Apply under ASBA;

8. Ensure that your Application Form is submitted either at a Designated Branch of a SCSB where the ASBA Account is maintained or Trading Members of the Stock Exchange at the Specified Cities;
9. Ensure that the Application Form is signed by the ASBA Account holder in case the Applicant is not the account holder;
10. Ensure that you have funds equal to the Application Amount in the ASBA Account before submitting the Application Form and that your signature in the Application Form matches with your available bank records;
11. Ensure that you have been given an acknowledgement as proof of the Registrar having accepted the Application Form in case of hand delivery of Application Forms;
12. Ensure that signatures other than in the languages specified in the Eighth Schedule to the Constitution of India are attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal;
13. In case of an HUF applying through its Karta, the Applicant is required to specify the name of an Applicant in the Application Form as 'XYZ Hindu Undivided Family applying through PQR', where PQR is the name of the Karta. However, the PAN of the HUF should be mentioned in the Application Form and not that of the Karta;
14. Ensure that the Demographic Details including PAN are updated, true and correct in all respects;
15. Ensure that if the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form. This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form;
16. Investor using the UPI Mechanism should ensure that the correct UPI ID (with maximum length of 45 characters including the handle) is mentioned in the Bid cum Application Form;
17. Investors bidding using the UPI Mechanism should ensure that they use only their own bank account linked UPI ID to make an application in the issue and submit the application with any of the intermediaries or through the Stock Exchange App/ Web interface.
18. Retail Individual Investors submitting Application Form using the UPI Mechanism, should ensure that the: (a) bank where the bank account linked to their UPI ID is maintained; and (b) the Mobile App and UPI handle being used for makingthe Bid, are listed on the website of SEBI at www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40
19. Ensure that your Application Form is submitted with the Registrar to the Issue; and
20. Ensure that you have correctly ticked, provided or checked the authorisation box in the Application Form

Don'ts:

1. Do not apply for lower than the minimum application size;
2. Do not fill up the Application Form such that the ZCZP Instruments applied for exceeds the Issue size and/or investment limit or maximum number of ZCZP Instruments that can be held under the applicable laws or regulations or maximum amount permissible under the applicable regulations;
3. Do not submit the GIR number instead of the PAN as the Application is liable to be rejected on this ground;
4. Do not submit incorrect details of the DP ID, Client ID and PAN or provide details for a beneficiary account which is suspended or for which details cannot be verified by the Registrar to the Issue;
5. Do not submit Applications on plain paper or on incomplete or illegible Application Forms;
6. Do not submit the Application Forms without ensuring that funds equivalent to the entire Application Amount are available for blocking in the relevant ASBA Account;
7. Payment of Application Amount in any mode other than through blocking of Application Amount in the ASBA Accounts shall not be accepted under the ASBA process;
8. Do not submit more than five Application Forms per ASBA Account;
9. Do not apply if you are not competent to contract under the Indian Contract Act, 1872;
10. Do not submit an Application in case you are not eligible to acquire ZCZP Instruments under applicable law or your relevant constitutional documents or otherwise;
11. Do not apply if you are a person ineligible to apply for ZCZP Instruments under the Issue;
12. Do not make an application of the ZCZP Instrument on multiple copies taken of a single form;
13. If you are a Retail Individual Investor who is submitting the ASBA Application with any of the Designated Intermediaries and using your UPI ID for the purpose of blocking of funds, do not use any third-party bank account or third-party linked bank account UPI ID;
14. Bidding through the UPI Mechanism using the incorrect UPI handle or using a bank account of an SCSB and/or mobile applications which are not mentioned in the list provided in the SEBI.

Kindly note that Applications submitted to the Designated Intermediaries will not be accepted if the SCSB where the ASBA Account, as specified in the Application Form, is maintained has not named at least one branch at that location for the Designated Intermediaries to deposit such Application Forms. (A list of such branches is available at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes).

Depository Arrangements

Our Society has made depository arrangements with NSDL and CDSL for issue and holding of the ZCZP Instruments in authorized form.

In this context:

1. Tripartite Agreement dated [●], between us, the Registrar to the Issue and CDSL for offering depository option to the Applicants.
2. Tripartite Agreement dated [●], between us, the Registrar to the Issue and NSDL for offering depository option to the Applicants.
3. An Applicant must have at least one beneficiary account with any of the Depository Participants (DPs) of NSDL or CDSL prior to making the Application.
4. ZCZP Instruments Allotted to an Applicant will be credited directly to the Applicant's respective beneficiary account(s) with the DP.
5. Non-transferable Allotment Advice will be directly sent to the Applicant by the Registrar to the Issue.

For further information relating to Applications for Allotment of the ZCZP Instruments in authorized form, please see the section titled "Issue Procedure" on page 77 of this Draft Fund Raising Document.

Communications

All future communications in connection with Applications made in the Issue should be addressed to the Registrar to the Issue quoting all relevant details as regards the Applicant and its Application.

Applicants can contact our Society Secretary and Compliance Officer or the Registrar to the Issue in case of any pre – Issue related problems and/or post-Issue related problems such as non-receipt of Allotment Advice non-credit of ZCZP Instruments in depository's beneficiary account/ etc.

Undertaking by the Issuer

Statement by the Board:

a) All monies received pursuant to the Issue of ZCZP Instruments to public shall be transferred to a separate bank account as referred to Rajasthan Societies Registration Act.
b) Details of all monies utilized out of Issue referred to in sub-item (a) shall be disclosed under an appropriate separate head in our balance sheet indicating the purpose for which such monies had been utilized.
c) Details of all unutilized monies out of issue of ZCZP Instruments, if any, referred to in sub-item (a) shall be disclosed under an appropriate separate head in our Balance Sheet indicating the form in which such unutilized monies have been invested.
d) Our Society shall submit to the Stock Exchange a statement in respect of utilisation of the Net Proceeds, on a quarterly basis, containing (a) category-wise amount of monies raised, (b) category-wise amount of monies utilized, (c) balance amount remaining unutilized, until the utilization of the Net Proceeds in accordance with this Draft Fund Raising Document.
e) We shall utilize the Issue proceeds only after (a) receipt of the minimum subscription of 75% of the Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds); (b) completion of Allotment and refund process in compliance with Rajasthan Societies Registration Act; and (c) receipt of listing approval from the Stock Exchange.

Other Undertakings by our Society

Our Society undertakes that:

a) Complaints received in respect of the Issue will be attended to by our Society expeditiously and satisfactorily.
b) Our Society will take necessary steps for the purpose of getting the ZCZP Instruments listed within the specified time, i.e., within 10 (ten) trading days of the Issue Closing Date.
c) Funds required for dispatch of Allotment Advice will be made available by our Society to the Registrar to the Issue.
d) We shall make necessary disclosures/reporting under any other legal or regulatory requirement as may be required by our Society from time to time.

Rejection of Applications

As set out below or if all required information is not provided or the Application Form is incomplete in any respect, the Governing Body of our Society reserves it's full, unqualified and absolute right to accept or reject any Application in whole or in part and in either case without assigning any reason thereof.

Application may be rejected on one or more technical grounds, including but not restricted to:

- Application by persons not competent to contract under the Indian Contract Act, 1872, as amended, (other than minors having valid Depository Account as per Demographic Details provided by Depositories);
- Applications by foreign investors;
- Applications not being signed by the sole Applicant;
- Application Amount blocked being higher or lower than the value of ZCZP Instruments Applied for. However, our Society may allot ZCZP Instruments up to the number of ZCZP Instruments Applied for, if the value of such ZCZP

Instruments Applied for exceeds the minimum application size;

- Applications where a registered address in India is not provided for the Applicant;
- In case of partnership firms (except LLPs), ZCZP Instruments applied for in the name of the partnership and not the names of the individual partners(s);
- DP ID and Client ID not mentioned in the Application Form;
- GIR number furnished instead of PAN;
- Applications for an amount below the minimum application size;
- Applications by persons who are not eligible to acquire ZCZP Instruments of our Society in terms of applicable laws, rules, regulations, guidelines and approvals;
- In case of Applications under power of attorney or by limited companies, corporate, trust etc., submitted without relevant documents;
- Applications accompanied by Stock invest/cash;
- Signature of sole Applicant missing;
- Submission of more than five ASBA Forms per ASBA Account;
- Application Forms not being signed by the ASBA Account holder if the account holder is different from the Applicant;
- If the signature of the ASBA Account holder on the Application Form does not match with the signature available on the SCSB Bank's records where the ASBA Account mentioned in the Application Form is maintained;
- ASBA Applications not having details of the ASBA Account to be blocked;
- Inadequate funds in the ASBA Account to enable the SCSB to block the Application Amount specified in the ASBA Application Form at the time of blocking such Application Amount in the ASBA Account or no confirmation is received from the SCSB for blocking of funds;
- If an authorization to the SCSB or Sponsor Bank for blocking funds in the ASBA Account or acceptance of UPI Mandate Request raised has not been provided;
- SCSB making an ASBA application (a) through an ASBA account maintained with its own self or (b) through an ASBA Account maintained through a different SCSB not in its own name or (c) through an ASBA Account maintained through a different SCSB in its own name, where clear demarcated funds are not present or (d) through an ASBA Account maintained through a different SCSB in its own name which ASBA Account is authorized solely for the purpose of applying in public issues;
- Authorization to the SCSB for blocking funds in the ASBA Account not provided;
- Applications by persons debarred from accessing capital markets, by SEBI or any other regulatory authority.
- Date of Birth for first/sole Applicant for persons applying for Allotment not mentioned in the Application Form.
- In case no corresponding record is available with the Depositories that matches three parameters namely, DP ID, Client ID and PAN or if PAN is not available in the Depository database;
- Applications for amounts greater than the maximum permissible amount prescribed by the regulations and applicable law;
- Applications by persons prohibited from buying, selling or dealing in shares, directly or indirectly, by SEBI or any other regulatory authority;
- Applications by any person outside India;
- Applications by other persons who are not eligible to apply for ZCZP Instruments under the Issue under applicable Indian or foreign statutory/regulatory requirements;
- Applications uploaded after the expiry of the allocated time on the Issue Closing Date, unless extended by the Stock Exchange, as applicable;
- Application Forms not delivered by the Applicant within the time prescribed as per the Application Form and this Draft Fund Raising Document;
- Applications by Applicants whose demat accounts have been 'suspended for credit' pursuant to the circular issued by SEBI on July 29, 2010, bearing number CIR/MRD/DP/22/2010;
- Where PAN details in the Application Form are not as per the records of the Depositories;

- If an authorization to the SCSB or Sponsor Bank for blocking funds in the ASBA Account or acceptance of UPI Mandate Request raised has not been provided;
- The UPI Mandate Request is not approved by the Retail Individual Investor.
- Applications providing an inoperative demat account number.
- Applications being received post the Issue Closing Date where the payment of Application Amount is being made by cheque / demand draft.
- Applications being received upon expiry of 3 (three) Working Days where the payment of the Application Amount is being done by way of electronic bank transfer, provided the Application Amount was received in the Escrow Account prior to the Issue Closing Date.

Mode of making refunds
The Registrar to the Issue shall make refunds to the relevant bank accounts of the Applicants as per the Demographic details given by the Depositories.

The mode of refund shall be undertaken in the following order of preference:

1. **Direct Credit**
   Applicants having their bank account with the Escrow Collection Bank, shall be eligible to receive refunds, if any, through direct credit. The refund amount, if any, would be credited directly to their bank account with the Escrow Collection Bank.

2. **NACH**
   National Automated Clearing House which is a consolidated system of ECS. Payment of refund would be done through NACH for Applicants having an account at one of the centres specified by the RBI, where such facility has been made available. This would be subject to availability of complete bank account details including Magnetic Ink Character Recognition (MICR) code wherever applicable from the depository. The payment of refund through NACH is mandatory for Applicants having a bank account at any of the centres where NACH facility has been made available by the RBI (subject to availability of all information for crediting the refund through NACH including the MICR code as appearing on a cheque leaf, from the depositories), except where applicant is otherwise disclosed as eligible to get refunds through NEFT or Direct Credit or RTGS.

3. **RTGS**
   Applicants having a bank account with a participating bank and whose refund amounts exceed ₹200,000, or such amount as may be fixed by RBI from time to time, have the option to receive refund through RTGS. Such eligible Applicants who indicate their preference to receive refund through RTGS are required to provide the Indian Financial System Code ("IFSC") in the Application Form or intimate our Society and the Registrar to the Issue at least seven days prior to the Record Date. Charges, if any, levied by the Applicant's bank receiving the credit would be borne by the Applicant. In the event the same is not provided, refund shall be made through NACH subject to availability of complete bank account details for the same as stated above.

4. **NEFT**
   Payment of refunds shall be undertaken through NEFT wherever the Applicants' banks have been assigned the IFSC, which can be linked to a Magnetic Ink Character Recognition ("MICR"), if any, available to that particular bank branch. The IFSC Code will be obtained from the website of RBI as on a date immediately prior to the date of payment of refund, duly mapped with MICR numbers. Wherever the Applicants have registered their nine-digit MICR number and their bank account number while opening and operating the demat account, the same will be duly mapped with the IFSC of that particular bank branch and the payment of refund will be made to the applicants through this method.

Basis of Allotment

If the Issue is oversubscribed (i.e. if the subscription received is greater than the Issue Size), the allocation of ZCZP Instruments, in consultation with the Designated Stock Exchange, shall be on a proportionate basis.

Issuance of Allotment Advice

Our Society shall ensure dispatch of Allotment Advice as per the Demographic Details received from the Depositories within 8-10 Working Days of the Issue Closing Date. Instructions for credit of ZCZP Instruments to the beneficiary account with Depository Participants shall be made within 8-10 Working Days of the Issue Closing Date. Our Society will provide adequate funds required for dispatch of Allotment Advice, as applicable, to the Registrar to the Issue.

Investor Withdrawals and Pre-closure

<u>Investor Withdrawal:</u> Applicants can withdraw their Applications till the Issue Closing Date by submitting a request for the same to the Registrar, through whom the Application had been placed. In case an Applicant wishes to withdraw the Application after the Issue Closing Date, the same can be done by submitting a withdrawal request to the Registrar to the Issue prior to the finalization of the Basis of Allotment.

<u>Pre-closure:</u> Our Society reserves the right to close the Issue at any time prior to the Issue Closing Date, subject to receipt of minimum subscription or as may be specified in this Draft Fund Raising Document. Our Society shall allot ZCZP Instruments with respect to the Applications received until the time of such pre-closure in accordance with the Basis of Allotment as described hereinabove and subject to applicable statutory and/or regulatory requirements.

If our Society does not receive the minimum subscription of 75% of Issue Size (50% subject to SSE due diligence confirming project viability and meaningful utilization of funds) prior to the Issue Closing Date the entire Application Amount shall be refunded to the Applicants within eight working days from the Issue Closing Date.

SECTION VII – KEY PROVISIONS OF MEMORANDUM OF ASSOCIATION

MAIN PROVISIONS OF MEMORANDUM OF ASSOCIATION

1. **Name of the Organization:** Lal Bahadur Shastri Shiksha Samiti, Kota

2. **Registration No:** 203 / Kota / 1990-1991

3. **Address of Organization:** Sector-1, Mahaveer Nagar Extn, Kota (Rajasthan), India.

4. **Area of work of the Organization**: All over India

5. **Objective of the Society:**
    1. To develop education based on Indian civilization and culture, and to establish branches and sub-branches of the Lal Bahadur Shastri Shiksha Samiti.
    2. To advance education through primary schools and other training centers established under the society, without any discrimination based on religion, caste, or color.
    3. To develop educational literature using diverse methodologies.
    4. To establish and operate centers, colleges, and institutes for higher education and technical education.
    5. To establish and operate teacher training colleges.
    6. To establish and maintain hostels to provide accommodation and study facilities for outstation students.
    7. To open school education centers, colleges, etc., in tribal areas of the state and to provide education and vocational training in all subjects from primary, secondary, to higher levels.
    8. To establish and run training units, educational centers, and colleges for environmental and computer literacy across urban and rural areas of the state.
    9. To set up training and research centers to impart knowledge and education on natural energy resources, advanced agricultural techniques, and medicinal uses of plants and herbs.
    10. To establish and operate colleges for arts, science, commerce, agriculture, ayurveda, homeopathy, and medical sciences.
    11. To develop playgrounds and sports training centers to encourage athletic activities, and to organize district-level and state-level sports tournaments periodically.
    12. To actively work and collaborate towards the upliftment, development, and social elevation of child laborers.
    13. To work towards the eradication of child labor, and to support liberated child laborers in becoming self-reliant and independent.
    14. To protect the interests of child laborers by leveraging rights provided under various laws to deliver welfare benefits to them.
    15. To implement concrete and effective measures for the education, rehabilitation, protection, and advancement of child laborers by establishing and managing schools, educational centers, shelter homes, hostels, and rehabilitation centers.
    16. To participate in the effective implementation of welfare schemes launched by the Central Government, State Government, Department of Social Welfare, Department of Labor, and other organizations dedicated to the protection and welfare of child laborers.
    17. The society may act as a guarantor for loans taken by any other institution from nationalized banks.
    18. To pass formal resolutions enabling the society to extend interest-free loans to other educational institutions.
    19. To generate public awareness about the hazardous consequences of drug abuse and HIV/AIDS, and to work towards their mitigation.
    20. To build a public consensus and create social awareness against child marriage, mismatched/unsuitable marriages, the dowry system, and extravagant death-feasts (Mrityu Bhojan).
    21. To establish mobile libraries to make high-quality, affordable literature and periodicals accessible to rural areas, and to publish and distribute literature of national and public interest.
    22. To provide employment opportunities to destitute, widowed, and needy women by training them in various trades, and to encourage and popularize widow remarriages, inter-caste marriages, and mass community marriages.
    23. To strive for the empowerment and social inclusion of women; to provide them with varied livelihood opportunities to make them self-reliant; to encourage saving habits through self-help saving groups; to raise a voice against atrocities on women and secure their rights; and to promote women's education by sensitizing families to educate girls at least up to the 10th standard.
    24. To establish and operate hostels, study centers, and orphanages for the holistic development and education of destitute children and those belonging to Scheduled Castes (SC) and Scheduled Tribes (ST).
    25. To run employment-oriented technical and vocational training programs.
    26. To undertake afforestation and tree plantation drives on hill slopes, roadsides, and throughout urban and rural sectors.
    27. To carry out tree plantation programs specifically in soil conservation and landscape planning zones.
    28. To conduct research and surveys centered on forest preservation, environmental growth, and pollution control.
    29. To act as an environmental consultant and host awareness initiatives and environmental journalism programs

to educate indigenous/tribal communities about ecological risks and preventative methods.

30. To promote awareness regarding legal literacy, establish modern standards in legal aid and counseling, and provide subsidized legal advice to underprivileged and Below Poverty Line (BPL) families.
31. To set up libraries, mobile libraries, and book banks.
32. To organize seminars, essay writing competitions, and lecture series on forests, environment, and pollution control, and to hold environmental sensitization camps for the public.
33. To run hospitals to offer affordable, proper medical services to the general public.
34. To conserve ancient monuments, ruins, historic buildings, and sites of cultural heritage or archaeological significance, maintaining them with the help of experts, partner organizations, and government grants.
35. To design and operate educational setups ranging from early childhood/nursery to higher levels for the holistic development of children, and to generate resources for this purpose.
36. To open computer training centers at various locations to spread computer literacy, and to run certification courses recognized by the State/Central Government to enhance the employability of unemployed youth.
37. To organize blood donation and eye donation camps and motivate people toward these causes.
38. To provide free nutritious food, clothes, and medicines to impoverished patients through donor partnerships and the ethical policies of the society.
39. To establish and run medical colleges, paramedical institutes, nursing colleges, ayurvedic colleges, and homeopathic colleges, alongside setting up associated hospitals and hostels.
40. To establish training centers and colleges aimed at promoting livestock management and animal husbandry.
41. To propagate special education for differently-abled persons (Specially Abled/Divyangjan) and to set up dedicated schools and colleges for them.
42. To provide aided or non-aided education (backed by State/Central schemes) to all segments of students from within or outside the state, specifically covering SC, ST, OBC, minorities, disabled, and BPL categories.
43. To create and publish quality literature that enriches Indian art and culture to build civic consciousness; to contribute to academic research and training in folklore, classical music, and heritage; and to interpret the historical, material, scientific, and spiritual significance of festivals in a contemporary life context.
44. To host free medical and health check-up camps.
45. To execute social welfare programs aimed at the upliftment and empowerment of Dalit communities.
46. To encourage entrepreneurship and industrial thinking among citizens, creating self-employment venues to promote economic self-reliance.
47. To actively tie up with the Khadi and Village Industries Commission (KVIC), Rajasthan Khadi and Village Industries Board, Department of Social Welfare, banking corporations, and diverse Central and State ministries to secure maximum aid for running these programs successfully.
48. To provide livelihood training in soft-toy making, handicrafts, leather crafting, bamboo/wicker work, vermicomposting, incense sticks (Agarbatti), candles, and other vocational skills to make both men and women financially independent.
49. The society may apply for and receive grants or structural credit under any public welfare scheme from any financial institution, State Government, or Central Government for advancing vocational education.
50. To set up and manage old-age homes (Vriddhashrams).
51. To open and operate rehabilitation centers for various marginalized or displaced sections of society.
52. To establish and run yoga training institutions, yoga schools, and colleges.
53. To design and implement social development projects funded under CSR (Corporate Social Responsibility) frameworks.
54. To establish and manage full-fledged universities.

5. Organizational Membership and its categories:

Membership: Individuals possessing the following qualifications shall be eligible to become members of the society:

1. They must reside within the operational jurisdiction of the society.
2. They must be of legal age (major).
3. They must not be of unsound mind or insolvent.
4. They must possess interest and faith in the objectives of the society.
5. They must consider the interests of the society paramount.

The members of the society shall be classified as follows along with the fee payable:

1. Patron: Rs. 100,000/- for lifetime
2. Special: Rs. 95,000/- for lifetime
3. Honorable: Rs 80,000/- for Lifetime
4. Ordinary: Rs 85,000/- for Lifetime

7. Termination/Expulsion from Membership: Expulsion of members from the society may be executed under the following circumstances:

1. Upon demise.
2. Upon resignation.

3. For acting contrary to the objectives of the society.
4. Upon being found guilty by the Executive Committee.
   An appeal against such expulsion can be made in writing within 15 days, and the decision made by a majority of the General Body shall be final.

8. General Body: All categories of members described in Bylaw No. 5 of the society shall collectively constitute the General Body.

9. Powers and Duties of the General Body: The powers and duties of the General Body shall be as follows:
1. To elect the Executive Committee.
2. To pass the annual budget.
3. To review and ratify the works executed by the Executive Committee.
4. By a 2/3rd majority of the total members of the society amendments, alterations, or additions to the bylaws shall come into force only after being filed with the office of the Registrar of Societies, Kota, and upon obtaining a certified copy thereof.
5. To consider and discuss the audit report.

10. Meetings of the General Body:
1. The General Body shall meet once a year; however, an extraordinary/special meeting may be called at any time by the President/Secretary if required.
2. The quorum for a General Body meeting shall be 1/3rd of the total members.
3. Notice for a meeting shall be given 7 days in advance, and notice for an emergent meeting via circulation may be given within a shorter timeframe.
4. In the absence of a quorum, the meeting shall be adjourned and re-convened after 7 days at the designated time and place. No quorum shall be required for such an adjourned meeting, but the agenda items shall remain strictly identical to the original meeting.
5. Upon a written requisition by 1/3rd or 15 members of the society (whichever is less), it shall be mandatory for the Secretary/President to convene a meeting within one month. If they fail to do so, any 3 out of the said 15 members may issue a meeting notice, and all decisions taken in such a meeting shall be legally valid and binding.
6. Deliberation on the audit report.

11. Constitution of the Executive Committee: For the smooth functioning and governance of the society, an Executive Committee shall be constituted comprising the following office-bearers and members:
(1) President – One
(2) Vice President – One
(3) Secretary – One
(4) Joint/Deputy Secretary – One
(5) Treasurer – One
Thus, the Executive Committee shall consist of 5 office-bearers.

12. Election of the Executive Committee:
1. The Executive Committee of the society shall be elected by the General Body for a tenure of two years.
2. The election shall be conducted via a direct or indirect voting system.
3. The Election Officer shall be appointed by the Executive Committee.

13. Powers and Duties of the Executive Committee:
The Executive Committee shall have the following powers and duties:
1. To admit or expel members.
2. To prepare the annual budget.
3. To safeguard the assets and properties of the society.
4. To appoint salaried staff, determine their salaries/allowances, and terminate their services.
5. To execute the resolutions passed by the General Body.
6. To constitute sub-committees for operational management.
7. To execute any other tasks aligned with the welfare of the society.

14. Meetings of the Executive Committee:
1. A minimum of 5 meetings of the Executive Committee per year shall be mandatory. However, emergency meetings can be called by the President/Secretary whenever required.
2. The quorum for a meeting shall be more than half (>50%) of the total strength of the Executive Committee.
3. Notice of the meeting shall generally be given 7 days in advance; emergent meetings may be called with shorter notice via circulation.
4. In the absence of a quorum, the meeting shall be adjourned to the following day at the same time and venue. No quorum shall be required for such an adjourned meeting, but the agenda items must remain the same. However, the presence of at least two office-bearers is mandatory. The proceedings of this meeting must be ratified in the

subsequent General Body meeting.

15. Powers and Duties of the Office-Bearers:
The powers and duties of the office-bearers of the Executive Committee shall be as follows:
1. President:
1. To preside over all meetings.
2. To cast a deciding/casting vote in the event of a tie.
3. To convene meetings.
4. To represent the society.
5. To execute and sign contracts and other official instruments.

2. Vice President:
1. To exercise all powers of the President during their absence.
2. To exercise any other specific powers delegated by the Executive Committee.

3. Secretary:
1. To call meetings.
2. To record proceedings and maintain official records.
3. To exercise financial control over income and expenditure.
4. To supervise salaried employees and clear their salaries, travel allowance bills, etc.
5. To represent the society and sign legal documents on its behalf.
6. To conduct official correspondence.
7. To take all necessary legal steps for the safety and preservation of assets.

4. Joint/Deputy Secretary:
1. To discharge all duties of the Secretary during their absence.
2. To handle tasks explicitly assigned by the Executive Committee or the Secretary.

5. Treasurer:
1. To prepare the annual financial accounts/statements.
2. To supervise and manage daily transactions and accounts.
3. To receive subscriptions, fees, grants, etc., and issue formal receipts.
4. To fulfill any other responsibilities assigned.

16. Society Fund: The capital fund of the society shall be compiled through:
1. Contributions/Subscriptions 2. Fees 3. Grants 4. Endowments/Aid 5. Government Subsidies
2. The fund collected through these channels shall be securely maintained in a nationalized bank.
3. Bank operations and transactions shall be conducted under the joint signatures of any two of the following three office-bearers: President, Secretary, or Treasurer.

17. Financial Discretionary Powers:
In the interest of the society and based on operational urgencies, the following office-bearers are empowered to sanction a lump-sum amount up to these limits:
1. President: One Lakh Rupees (₹1,00,000/-)
2. Secretary: One Lakh Rupees (₹1,00,000/-)
3. Treasurer: Fifty Thousand Rupees (₹50,000/-)
   Ex-post facto approval for the spent amount must be obtained from the Executive Committee.

18. Audit of the Society: Annual auditing of all accounts and financial records of the society shall be mandatory.

19. Amendments to the Bylaws: Alterations, additions, or amendments to the bylaws of the society can be executed via a 2/3rd majority vote of the total members present in the General Body, in strict compliance with the clauses of the Rajasthan Societies Registration Act, 1958.

20. Dissolution of the Society: If dissolution becomes necessary, all movable and immovable assets of the society shall be transferred to another institution sharing identical goals, strictly conforming to Sections 13 and 14 of the Rajasthan Societies Registration Act, 1958.

21. Inspection of Accounts and Records: The Registrar of Societies, Kota, shall retain full powers to inspect the society's books, and any guidelines or recommendations issued by them shall be duly implemented.

SECTION VIII – MATERIAL CONTRACTS AND DOCUMENTS FOR INSPECTION

The following contracts which are or may be deemed material have been entered into by our Society. Copies of the material contracts and documents may be inspected at the Registered Office between 10 a.m. and 5 p.m. on all Working Days from the date of the Draft Fund Raising Document until the Offer Closing Date. Copies of the documents for inspection referred to hereunder, will also be available on the website of the NPO at www.unnatiblr.org from the date of the Draft Fund Raising Document until the Offer Closing Date (except for such agreements executed after the Offer Closing Date).

MATERIAL CONTRACTS

1. Registrar Agreement dated [●] between our Society and the Registrar to the Issue.
2. Escrow Agreement dated [●] between our Society, the Registrar to the Issue and the Escrow Collection Bank.
3. Tripartite agreement dated [●], among our Society, the Registrar to the Issue and CDSL.
4. Tripartite agreement dated [●], among our Society, the Registrar to the Issue and NSDL.

MATERIAL DOCUMENTS

1. Memorandum of Association of our Society, as amended to date.
2. Certificate of Registration of our Society dated March 22, 1991, issued by the Registrar of Societies.
3. Copy of the resolution passed by the Governing Body on July 14, 2026, approving the issue of ZCZP Instruments.
4. Copy of the resolution passed by the Governing Body on July 14, 2026, approving this Draft Fund Raising Document.
5. Registration Certificate of the Society with BSE SSE.
6. Permanent Account Number card.
7. Certificate issued under section 12A of the Income-tax Act, 1961.
8. Certificate of registration under the Foreign Contribution (Regulation) Act, 2010 and the returns filed thereunder.
9. Consents of the Members, Society Secretary and Compliance Officer, Legal Counsel to the Issue and Registrar to the Issue.
10. Consent dated [●] from Kalani & Co., Chartered Accountants to include their name as required in this Draft Fund Raising Document, in their capacity as our Statutory Auditors, and in respect of their audit reports dated September 27, 2025, November 12, 2024 and October 25, 2023, on the Audited Financial Statements, included in this Draft Fund Raising Document, and such consent has not been withdrawn as on the date of this Draft Fund Raising Document.
11. The Audited Financial Statements for the financial year ended March 31, 2025, March 31, 2024, and March 31, 2023.
12. Annual reports of our Society for the Fiscals 2025, 2024 and 2023.
13. In-principle listing approval from BSE by its letter bearing reference no. [●] dated [●].

DECLARATION

Registration No:. 203/Kota/90-91

लाल बहादुर शास्त्री शिक्षा समिति

कार्यालय: सेक्टर-1, महावीर नगर विस्तार योजना, कोटा (राज.)

0744-2471847, 2471016, FAX: 0744-2470054 MOB.: 9829410501

email: contact@lbsacademy.edu.in

क्रमांक :

दिनांक : ....

UNDERTAKING

We, serving as a Governing Body Members of Lal Bahadur Shastri Shiksha Samiti, hereby certify that all applicable legal requirements in connection with the Issue, including provisions of Chapter X-A of ICDR Regulations and SEBI Circular dated September 19, 2022, and subject to other applicable laws, if any, under the Securities Contracts (Regulation) Act, 1956, and the rules made thereunder, the Securities and Exchange Board of India Act, 1992,and the rules and regulations made thereunder, each as amended, and the rules/regulations/guidelines/circulars issued by the Government of India, the Securities and Exchange Board of India, and other competent authorities in this respect, from time to time, have been duly complied with, and that no statement made in this Fund Raising document contravenes any such requirements.

We further certify that all the disclosures and statements made in this Fund Raising document are true, accurate, correct, and complete in all material respects, are in conformity with the applicable provisions of the aforesaid statutes mentioned above, and do not omit disclosure of any material information that may make the statements made herein, in the light of circumstances in which they were made, misleading. This Fund-Raising document does not contain any misstatements, and no information material to the subject matter has been suppressed or concealed and is as per the original records maintained by our Company under the applicable laws.

Signed by the Authorised Signatory

LAL BAHADUR SHASTRI SHIKSHA SAMITI

President Secretary Treasurer

Lal Bahadur Shastri Shiksha Samiti

Date: 14.07.2026
Place: Kota