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

Draft Abridged Prospectus
Dated: September 30, 2026

BON BON VENTURES LIMITED
CIN: U47711MH2024PLC421431

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
Moti Mahal 221, Station Road, Goregaon West, Mumbai, 400104 Maharashtra, India.	NA	Ms. Sonal Hardik Kumar Shah Company Secretary and Compliance Officer	**E-mail:** legal@bonbonventures.com **Tel No:** +91- 9653247219	https://bonbonuniform.com/

THE PROMOTERS OF OUR COMPANY ARE BIRENKUMAR DAHYALAL LIMBACHIYA, MANISH D LIMBACHIYA, DAMINI BIREN LIMBACHIYA, CHANDNI BIREN LIMBACHIYA AND ANJANA M LIMBACHIYA.

DETAILS OF OFFER TO PUBLIC, PROMOTER SELLING SHAREHOLDERS

TYPE	FRESH OFFER	SIZE OF OFFER FOR SALE	TOTAL OFFER SIZE	ELIGIBILITY AND SHARE RESERVATION AMONG QIBs, NIIs AND IIs
Fresh Offer and Offer for Sale	Up to 31,00,000 Equity Shares aggregating up to ₹ [●] Lakhs	Up to 3,56,000 Equity Shares aggregating up to ₹ [●] Lakhs	Up to 34,56,000 Equity Shares aggregating up to ₹ [●] Lakhs	The Offer is being made in Terms of Regulation 229 (1) and 253 (3) of the SEBI ICDR Regulations 2018 and as amended.

OFS: Offer for Sale

DETAILS OF OFFER FOR SALE, PROMOTER SELLING SHAREHOLDERS AND THEIR WEIGHTED AVERAGE COST OF ACQUISITION

NAME	CATEGORY OF SHAREHOLDER	NO. OF SHARES OFFERED	WACA PER EQUITY SHARE (IN ₹) (i)
Nitin Kumar Aggarwal	Investor Selling Shareholder	up to 13,778 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Upendra Narayan Choudhary	Investor Selling Shareholder	up to 9,841 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Ashish Poddar	Investor Selling Shareholder	up to 9,841 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Shweta Poddar	Investor Selling Shareholder	up to 7,874 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Sourav Choudhary	Investor Selling Shareholder	up to 83,817 Equity Shares aggregating up to ₹ [●] Lakhs	40.00
Suresh Kumar Agarwal HUF .	Investor Selling Shareholder	up to 66,530 Equity Shares aggregating up to ₹ [●] Lakhs	150.00
Shashikant Rajkumar Banka	Investor Selling Shareholder	up to 80,000 Equity Shares aggregating up to ₹ [●] Lakhs	95.14
Sakshi Manish Jain	Investor Selling Shareholder	up to 12,500 Equity Shares aggregating up to ₹ [●] Lakhs	70.00
Ashok Kumar Bhawsinghka	Investor Selling Shareholder	up to 11,811 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Ashish Kumar Himmatsingka HUF	Investor Selling Shareholder	up to 9,841 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Renu Devi	Investor Selling Shareholder	up to 3,937 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Smita Karan Ranka	Investor Selling Shareholder	up to 18,952 Equity Shares aggregating up to ₹ [●] Lakhs	40.89
Naved Iqbal	Investor Selling Shareholder	up to 7,874 Equity Shares aggregating up to ₹ [●] Lakhs	126.94
Mina Devi Parmaka	Investor Selling Shareholder	up to 5,904 Equity Shares aggregating up to ₹ [●] Lakhs	127.00
Mr. Kiran Gokaldas Gadhia	Investor Selling Shareholder	up to 3,000 Equity Shares aggregating up to ₹ [●] Lakhs	92.00
Mrs. Ila Kiran Gadhia	Investor Selling Shareholder	up to 2,500 Equity Shares aggregating up to ₹ [●] Lakhs	92.00
Prashant Manhar Lakhani	Investor Selling Shareholder	up to 1,500 Equity Shares aggregating up to ₹ [●] Lakhs	92.00
Devinder Kumar Dua	Investor Selling Shareholder	up to 5,000 Equity Shares aggregating up to ₹ [●] Lakhs	92.00
Bharat Laxmidas Kotadia	Investor Selling Shareholder	up to 1,500 Equity Shares aggregating up to ₹ [●] Lakhs	92.00

(i) As certified by M/s. Panchal S K & Associated, Chartered Accountants, Statutory and Peer Review Auditor by way of their certificate dated September 28, 2026.

RISKS IN RELATION TO THE FIRST OFFER

This being the first public offer of our Company, there has been no formal market for the Equity Shares. The face value of Equity Shares is ₹10/- each and the Offer Price is [●] times of the face value of the Equity Shares. The Offer Price (determined by our Company and the Selling Shareholders in consultation with the Lead Manager, as stated in *"Basis for Offer Price"* beginning on page 114 should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active and/or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and applicants should not invest any funds in the offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in the offer. For taking an investment decision, Investors must rely on their own examination of our company and the offer, including the risks involved. The equity shares in the offer have not been recommended or approved by the Securities and Exchange Board of India ("**SEBI**"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Draft Prospectus. Specific attention of the investors is invited to "*Risk Factors*" on page 20 of the Draft Prospectus.

COMPANY'S, PROMOTERS AND PROMOTER SELLING SHAREHOLDER'S ABSOLUTE RESPONSIBILITY

Our company, having made all reasonable inquiries, accepts responsibility for and confirms that the Draft Prospectus contains all information with regard to our company and the offer, which is material in the context of the offer, that the information contained in the Draft Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes the Draft Prospectus as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect. The promoter selling shareholders, accepts responsibility for and confirms only the statements expressly and specifically made by him in the Draft Prospectus to the extent of information specifically pertaining to them and their respective portion of the offered Shares and assumes responsibility that such statements are true and correct in all material respects and not misleading in any material respect. The Selling Shareholders assume no responsibility, as a Selling Shareholders, for any other statement in the Draft Prospectus, including, inter alia, any of the statements made by or relating to our company or our company's business or any other person(s).

LISTING

The equity shares offered through the Draft Prospectus are proposed to be listed on SME Platform of BSE Limited **("BSE SME").** Our company has received "In-Principle" approval from the BSE SME for using its name in the offer document for the listing of the Equity Shares, pursuant to letter dated [●]. For the purpose of the offer, the designated stock exchange shall be BSE Limited.

LEAD MANAGER TO THE OFFER

Name and Logo	Contact Person	Email & Telephone

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SOBHAGYA CAPITAL OPTIONS PVT. LTD. A SEBI Registered Merchant Banking Company **Sobhagya Capital Options Private Limited**	Mrs. Menka Jha/Mr. Rishabh Singhvi	**E-mail:** delhi@sobhagyacap.com **Telephone:** +91 9920379029/+91 7836066001
REGISTRAR TO THE OFFER		
Name and Logo	**Contact Person**	**Email & Telephone**
Maashitla Creating Successful People **Maashitla Securities Private Limited**	Mr. Mukul Agarwal	**E-mail:** investor.ipo@maashitla.com **Telephone:** 011 - 47581432
OFFER PROGRAMME		
OFFER OPENS ON: [●]	**OFFER CLOSES ON: [●]**	

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

(Please scan this QR code to Draft Prospectus and Draft Abridged Prospectus)	The following is a general summary of certain disclosures in the Draft Prospectus and the terms of the Offer and is not exhaustive, nor does it purport to contain a summary of all the disclosures in the Draft Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in the Draft Prospectus, which is available at the website of Securities and Exchange Board of India ("SEBI") at www.sebi.gov.in, at the websites of the BSE Limited ("BSE", "Stock Exchange") at www.bseindia.com, at the website of the Company https://bonbonuniform.com/ and the website of the Lead Managers at www.sobhagyacapital.com. References below are to the page numbers of the Draft Prospectus dated September 30, 2026 Unless otherwise specified all capitalized terms used herein and not specifically defined bear the same meaning as ascribed to them in the Draft Prospectus.

1. Summary of the Primary Business

Our Company was incorporated as "Bon Bon Ventures Limited" on March 14, 2024, under the Companies Act, 2013, with Corporate Identification Number (CIN) U47711MH2024PLC421431, pursuant to the Certificate of Incorporation issued by the Registrar of Companies, Central Registration Centre. Further, pursuant to Business Transfer Agreements dated March 31, 2024, our Company acquired, on a going-concern basis, the businesses of M/s. Shree Bon Bon Traders, a proprietorship concern of our Promoter and Chief Executive Officer, Mr. Manish D. Limbachiya, and M/s. JVB Enterprises, a proprietorship concern of our Promoter and Whole-time Director, Ms. Damini Biren Limbachiya, on January 27, 2025, the proprietor were engaged in a line of business similar to that of the Company. The acquisition resulted in the consolidation of sales, operations, and customer base under our Company.

M/s. Shree Bon Bon Traders was a proprietorship concern operated by our Promoters, Mr. Manish D. Limbachiya and Mr. Birenkumar Dahyalal Limbachiya, since 2006. The firm has been engaged in the business of apparel trading since its inception. Both the Promoters were involved in the operations of the firm.

Our Company operates through business-to-business ("B2B") and business-to-consumer ("B2C") sales channels, enabling us to address both bulk demand from institutional and trade customers as well as retail demand from end consumers. Under our B2B and B2C operations on domestic level, we supply uniforms, uniform fabrics, readymade garments and other products.

We operate through the following principal business models:
Third Party Job Work Processing: Under this model, the uniform fabric is either supplied by us or procured directly by the job worker and provided to third-party job workers for the manufacture of uniforms for schools, corporates, security personnel, and hospital staff in accordance with the specifications and requirements of our customers. We also engage third-party job workers for the manufacture of ready-made garments, including Shirts and Pants.

The products are divided into:

A. Uniform

I. **School Uniforms** -Uniforms supplied for schools.
II. **Other Uniforms** -Uniforms other than school uniforms, such as:
   a. Corporate uniforms
   b. Security personnel uniforms
   c. Hospital staff uniforms

B. Readymade Items

a. **Shirts & Pants**- Ready-made garments manufactured/processed on a job-work basis.

Trading: Under this model, we procure uniform fabric, bedsheets and ready-made garments, including jeans, t-shirts, fancy suitings, etc from third-party suppliers and directly supply such products to our customers.

It has two categories:

A. Uniform Fabrics

a. Fabrics used for making uniforms.

B. Other Products

a. Bedsheets
b. Readymade garments, etc.

Our business strengths are:

- Experienced Promoters and Directors
- Scalable Business Model
- Existing client and supplier relationships
- Diversified portfolio
- Quality Assurance and Quality Control of our products
- Cost effective production and timely fulfilment of orders
- Product Customisation and Development
- Presence Across B2B and B2C Sales Channels
- Presence Across Multiple Geographies
- Presence in School Uniform Segment
- Job Work-Based Manufacturing Model

Our business strategies are:

- Market Expansion and Product Diversification
- Focus on Quality and Process Controls
- Branding and Marketing

For further details, please refer to the chapter titled *"Our Business"* beginning on page 142 of the Draft Prospectus.

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2. Summary of the Industry in which our company is operating

- The global apparel market size was estimated at USD 1.84 trillion in 2025 and is expected to reach USD 2.54 trillion by 2033, growing at a CAGR of 4.1% from 2026 to 2033. The increasing expenditure on apparel by customers worldwide is a key factor driving the market growth.
- India's textiles sector is one of the oldest and most diverse industries in the country, with roots stretching back centuries. It spans from traditional hand-spun and handwoven clusters to sophisticated capital-intensive mills, supported by a robust base of fibres and yarns ranging from cotton, jute, silk, and wool to polyester, viscose, and acrylic. The decentralised power loom, hosiery, and knitting segment remains the largest component, reflecting the industry's ability to cater to multiple consumer markets. Its close linkage with agriculture, reliance on natural resources like cotton, and strong cultural heritage give the Indian textiles industry a unique identity compared to other manufacturing sectors.

For further details, please refer to the chapter titled *"Industry Overview"* beginning on page 126 of the Draft Prospectus.

3. Promoters of our Company

Sr. No.	Name of the Promoter	Individual/Corporate	Experience & Educational Qualification/ Corporate Information
1.	Mr. Birenkumar Dahyalal Limbachiya	Individual	He completed his education up to the ninth standard from Pragna Bodhini High School, Mumbai, Maharashtra, in the year 1991. He is one of the Promoters and First Directors of the Company. Subsequently, he was appointed as the Chairman and Managing Director of the Company for a period of three years pursuant to the Board Meeting held on November 18, 2024. His appointment was approved by the shareholders at the Extra-Ordinary General Meeting held on January 30, 2025. He possesses more than 25 years of experience with Bon Bon and its associated firms. He has extensive expertise in developing and implementing comprehensive strategic plans aligned with the Company's vision, mission, and core values. Over the years, he has played a significant role in driving the strategic growth, operational excellence, and financial stability of our Company. He is experienced in fostering business growth through strategic partnerships, sales initiatives, and innovative marketing strategies. As a strong team leader, he promotes a culture of collaboration and accountability while guiding leadership development and talent management within the organisation. He is also responsible for identifying market opportunities for business expansion, formulating and approving key business policies, processes, and systems, and making critical decisions relating to investments, partnerships, and resource allocation.
2.	Mr. Manish D Limbachiya, Promoter	Individual	He completed his education up to the ninth standard from Malad central School & Bal Mandir & Junior College of Commerce, Malad, Bombay, Maharashtra, in the year 1999. He is one of the Promoters of the company. He possesses more than 25 years of experience with Bon Bon and its associated firms. He has extensive expertise in expanding the customer base and driving revenue growth. He excels at building and maintaining strong relationships with schools and other clients, while overseeing business operations. He is experienced in budget planning and monitoring, as well as managing invoices and payment processes.
3.	Mrs. Damini Biren Limbachiya	Individual	She has completed her Bachelor of Management Studies from the University of Mumbai and is currently pursuing MBA in Business Management from Narsee Monjee Institute of Management Studies, Mumbai, Maharashtra. She has been associated with our Company since September 2019 in the capacity of a Business Development Representative. She was appointed to the Board of Directors as an Executive Additional Director on June 22, 2024. Ms. Damini Biren Limbachiya is one of the Promoters of the Company and was appointed as the Whole-Time Director of the Company for a period of three years pursuant to the Board Meeting held on November 18, 2024. Her appointment was subsequently approved by the shareholders at the Extra-Ordinary General Meeting held on January 30, 2025. She possesses over 6 years of experience with the Company and its associated firm. She has been instrumental in identifying prospective clients through networking with local businesses and community organisations, thereby developing leads and generating business opportunities. Presently, she is responsible for managing sales promotions and formulating marketing strategies aimed at achieving the sales objectives of our Company. She remains committed to enhancing the Company's sales revenue through the implementation of innovative marketing initiatives and by fostering strong and long-term relationships with clients.
4.	Mrs. Chandni Biren Limbachiya	Individual	She completed his education up to the tenth standard from Sheth Mulji Karsandas High School, in the year 1996. She is one of the Promoters of the company. She possesses more than 20 years of experience with Bon Bon and its associated firms. She has extensive experience providing strategic direction and business operations of the company.
5.	Mrs. Anjana M Limbachiya	Individual	She completed his education up to the ninth standard from Sheth from Shri R. H. Hingwala High School./ Class 10th Pass from Gujurat Secondary Education Board., in the year 1995. She is one of the Promoters of the company. She possesses more than 20 years of experience with Bon Bon and its associated firms. She has extensive experience as an administrative works.

For further details, please refer to the chapter titled "Our Promoters and Promoter Group" beginning on page 208 of the Draft Prospectus.

4. Objects of the Offer

The Offer comprises a Fresh Offer of up to 31,00,000 equity shares of face value ₹ 10, aggregating up to ₹ [●] lakhs by our Company and an Offer for Sale of up to 3,56,000 equity shares of face value ₹ 10, aggregating to ₹ [●] lakhs by the Investor Selling Shareholders.

Our Company proposes to utilize the Net Proceeds from the Fresh Offer towards funding the following objects:

Sr. No.	Particulars of Object	Description
1.	To Fund Capital Expenditure requirements towards Purchase of Office-cum-godown Premises at Office No.1, Ground Floor, Moti Mahal, Station Road, Goregaon, (West), Mumbai-400104, Maharashtra; (₹1086.80 lakhs)	The Proposed Premises is presently occupied by our Company on a leave & license basis since 2023 via agreement dated 01st September, 2023 and renewal therof, and is being utilised as its registered office-cum-godown for carrying out its administrative, warehousing and operational activities. As of the date of the DP the registered office as well as all other place of businesses as mentioned in Properties under chapter title "Our Business" at page number 142 are taken on leave & license/Rent by the company. The acquisition of the Proposed Premises is intended to enable our Company to establish a permanent operational base, eliminate recurring rental obligations, secure long-term availability of the premises and strengthen its asset base.

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Sr. No.	Particulars of Object	Description
		The acquisition is expected to provide operational efficiencies, optimise inventory management, improve logistics and accessibility, strengthen internal coordination among various functions, reduce dependence on leave and license premises and support the Company's future business expansion while providing long-term operational stability.
2.	To Fund Capital Expenditure requirements towards Purchase of Premises to be used as Godown's at Gala No. A/08 Ground Floor, Plot No. 13-B, S. No. 9A, Hissa No. 1pt, S.no. 88pt, CTS no, 238, ``Nandakishore Industrial Estate, Mahakali Caves Road, Gundavali Andheri East, Tal. Andheri, Dist. Mumbai- 400047 and Gala No. A55, First Floor, Building No. A, C.T.S. No. 46/36, At. Mulgaon Gundavali, Tal. Andheri, Dist. Mumbai – 400093, Maharashtra, India; (₹824.86 lakhs)	The existing premises are congested and not sufficient to meet the Company's operational requirements. In order to address the existing space constraints and have a permanent place for its business operations, the Company proposes to purchase the aforesaid units located in the nearby locality of its Registered Office. The proposed purchase will provide the Company with additional space and facilitate its business operations. Further, the two premises proposed to be acquired are situated in close proximity to each other as well as to the Company's existing Registered Office-cum-Godown. The proximity of these premises will enable the Company to consolidate and coordinate its business operations from nearby locations and facilitate the movement of fabrics, uniforms, samples and other materials between the premises and customers. The proposed premises will also provide the Company with additional and permanent space to accommodate its growing operational requirements, including storage, packing, quality checking, sample preparation and other administrative and business activities. Having the premises in the same locality will facilitate better coordination among the employees, job workers, suppliers and customers and reduce the time and operational inconvenience involved in movement between different locations.
3.	Funding working capital requirements; (₹600.00 lakhs)	Our business is working capital-intensive business. We finance our working capital requirement from our internal accruals. Considering the existing and future growth, our Company requires additional working capital for funding its incremental working capital requirements and unlocking the internal accruals deployed in working capital.
4.	Repayment/prepayment of all or certain of our borrowings availed of by our Company; (₹400.00 lakhs)	Our Company has entered into financial arrangements from time to time with various banks and financial institutions. The outstanding loan facilities entered into by our Company has availed secured borrowings backed by personal guarantees provided by its Directors and Promoters against properties and mutual fund investments, along with corporate guarantees and hypothecation of current assets. For further details of our total borrowings, please refer *"Financial Indebtedness"* on page 221 of the Draft Prospectus. As on August 31, 2026, the aggregate outstanding borrowings of our Company is ₹1374.12 lakhs. Our Company proposes to utilise an estimated amount of ₹ 400.00 lakhs from the Net Proceeds towards part or full repayment and/or pre-payment of borrowings availed by us.
3.	General corporate purposes;	The amount to be utilised for general corporate purposes will not exceed fifteen percent of the amount being raised by our company or ₹ 10 Crores, whichever is less in accordance with Regulation 230(2) of the SEBI ICDR Regulation, 2018. Our management, in accordance with the policies of our Board, will have flexibility in utilizing the proceeds earmarked for General Corporate Purposes.

For further details, please refer to the chapter titled *"Objects of the Offer"* beginning on page 91 of the Draft Prospectus.

5. Pre and post offer shareholding of Promoter(s), members of the Promoter Group and top 10 shareholders

Sr. No.	Name	No. of equity Shares	% of Pre-Offer Capital	No. of equity shares	% of Post- Offer Capital
Promoter					
1	Damini Biren Limbachiya	10,00,500	14.68%	[●]	[●]%
2	Birenkumar Dahyalal Limbachiya	35,000	0.51%	[●]	[●]%
3	Manish Dahyalal Limbachiya	38,31,658	56.22%	[●]	[●]%
4	Chandni Biren Limbachiya	1,500	0.02%	[●]	[●]%
5	Anjana Manish Limbachiya	1,500	0.02%	[●]	[●]%
Promoter Group					
6	Aditi Manish Limbachiya	500	0.01%	[●]	[●]%
Total		**48,70,658**	**71.47%**	[●]	[●]%
Additional Top 10 shareholders					
1.	Sourav Choudhary	1,68,955	2.48%	[●]	[●]%
2.	Shashikant Rajkumar Banka	1,67,456	2.46%	[●]	[●]%
3.	Vikasa India Eif I Fund – Incube Global Opportunities	1,57,480	2.31%	[●]	[●]%
4.	Suresh Kumar Agarwal HUF .	1,33,333	1.96%	[●]	[●]%
5.	Pratik Bharat Shah	68,000	1.00%	[●]	[●]%
6.	Autolec International Private Limited	58,000	0.85%	[●]	[●]%
7.	Nikhil Shailendra Gupta	45,433	0.67%	[●]	[●]%
8.	Amit Mehra	39,370	0.58%	[●]	[●]%
9.	Paras Credit Capital Private Limited	39,370	0.58%	[●]	[●]%
10.	Smita Karan Ranka	37,904	0.56%	[●]	[●]%
	Total (C)	**9,51,301**	**13.43%**	[●]	[●]%
	Total (A+B+C)	**57,85,959**	**84.90**	[●]	[●]%

For detailed information on the "*Capital Structure*", please refer on page 76 of the Draft Prospectus.

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6. Summary of Restated Financial Information

The following details are derived from the Restated Financial Information as at for the Financial Years ended March 31, 2026, March 31, 2025 and March 31, 2024:

(₹ in Lakhs)

Particulars	For Fiscal Year		
	March 31, 2026	March 31, 2025	March 31, 2024
Share Capital/ Partners Capital	681.54	681.54	-
Net Worth#	1,987.71	1,766.27	246.96
Revenue from operations$	5,378.81	7,313.07	3,214.65
EBITDA	1,107.34	413.75	511.04
Profit after Tax	515.44	222.42	294.14
Basic Earnings Per Share@	7.56	4.08	-
Diluted Earnings Per Share@	7.56	4.08	-
Return on Equity / Net Worth	25.93%	12.59%	119.10%
*Net Asset Value per Equity Shares (Post Bonus)	29.17	32.40	-
^Total Borrowings (as per Restated)	2156.59	1945.57	-
Cash flow from operating activities	158.82	(3,088.95)	380.65
Cash flow from investing activities	(22.78)	(227.41)	2.12
Cash flow from financing activities	(173.79)	3,368.58	(386.57)

Notes:
Net Worth = Restated Equity Share Capital plus Restated Reserves & Surplus
$ Revenue = Restated Revenue from operations
@ Earnings per share (Basic & diluted) = Restated profit after tax for the period divided by Restated weighted average number of Equity Shares outstanding during the period
**Net Asset Value per Equity Share = Restated Net worth divided by Restated weighted average number of Equity Shares outstanding during the period*
^Total Borrowings = Restated Long-Term Borrowings Plus Restated Short-Term Borrowings

For details, see "Restated Financial Statements", "Other Financial Information" and "Management's Discussion and Analysis of Financial Conditions and Results of Operations" on pages 218, 219 and 225, respectively.

7. Summary of Key Performance Indicators

Details of our KPIs as of and for Fiscal 2026, Fiscal 2025 and Fiscal 2024:

(₹ in Lakhs, otherwise mentioned)

Key Financial Performance	FY 2025-26	FY 2024-25	FY 2023-24
Revenue from Operations [(1)]	5,378.81	7,313.07	3,214.65
EBITDA [(2)]	1,107.34	413.75	511.05
EBITDA Margin (%) [(3)]	20.59%	5.66%	15.90%
PAT [(4)]	515.44	222.42	294.14
PAT Margin (%) [(5)]	9.58%	3.04%	9.15%
Return on Equity (%) [(6)]	27.46%	22.10%	238.20%
Debt to Equity Ratio (times) [(7)]	1.08	1.10	-
Current Ratio (times) [(8)]	1.21	1.31	1.28
Return on capital employed (%) [(9)]	45.61%	18.46%	205.56%

^ *As certified by our Statutory Auditors by their certificate dated September 22,2026.*

Notes:
Explanation of KPIs:

(1) Revenue from operations means revenue from sales and other operating revenues.
(2) EBITDA is calculated as Profit before tax + Depreciation + Finance Cost – Other Income.
(3) EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
(4) PAT is calculated as Profit before tax – Tax Expenses.
(5) PAT Margin is calculated as PAT for the year divided by revenue from operations.
(6) Return on Equity is the ratio of Profit after Tax and Average Shareholder Equity.
(7) Debt to Equity ratio is calculated as Long Term Debt + Short Term Debt divided by equity.
(8) Current Ratio is calculated by dividing Current Assets by Current Liabilities.
(9) Return on Capital Employed is calculated as follows: Profit before tax + Finance Costs (EBIT) divided by (Tangible Net Worth + Total Debt + Deferred Tax Liabilities).

For further details, please refer to the chapter titled *"Basis for Offer Price"* beginning on page 114 of the Draft Prospectus.

8. Risk Factors

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

1. *A significant portion of our revenue from operations is derived from school uniforms manufactured on a job work basis and the trading of uniform fabric. Any decline in demand for these products, inability to meet customer-specific requirements, or loss of key customers could materially and adversely impact our business, financial condition, results of operations, and cash flows.*
2. *We rely on third-party job workers for the manufacture of school uniforms and other products. Any inability to retain such job workers, disruption in their operations, failure to meet our quality standards or delivery schedules, or their unavailability on commercially acceptable terms could materially and adversely affect our business, financial condition, results of operations and cash flows.*
3. *Our Company received orders from Rashtriya Gramin Saksharta Mission (RGSM), which represented itself as an undertaking of the Government of India, and subsequently discovered that the counterparty was not genuine. Any loss arising from such transactions and the inability to recover amounts or stock supplied may materially and adversely affect our business, financial condition, results of operations and cash flows.*
4. *We generate our major portion of sales from our operations in certain geographical regions of Maharashtra, Gujarat, West Bengal, Telangana, Rajasthan and*

Karnataka. Any adverse developments affecting our operations in these regions could have an adverse impact on our revenue and results of operations.

5. *Our top 10 customers contribute majority of our revenues from operations for the financial year ended March 31, 2026. Any loss of business from one or more of them may adversely affect our revenues and profitability.*
6. *Our business requires significant working capital and any inability to efficiently manage our working capital requirements may adversely affect our liquidity and financial condition.*
7. *We operate our registered office cum godown, godowns, uniform shops and retail shop from premises that are taken on Rent/lease or leave and license, arrangements and are not owned by us. Any non-renewal, termination or breach of such arrangements, or our inability to renew or secure alternative premises on commercially acceptable terms, could materially and adversely affect our business, financial condition, results of operations and cash flows.*
8. *Our business is dependent on the availability and timely supply of fabrics and other raw materials from our suppliers, and any disruption in their supply or increase in their prices may adversely affect our business, results of operations, cash flows and financial condition.*
9. *Our Statutory Auditors have expressed a qualified opinion on our financial statements for the financial year ended March 31, 2026, in relation to the accounting treatment of write-off of trade receivables, which has resulted in our reported profit being higher than it would have been had the amount been charged to the Statement of Profit and Loss.*
10. *Increased revenue may not necessarily lead to higher margins, as they are affected by employee costs, compliance expenses, and other operational costs.*

For further details, please refer to the chapter titled *"Risk Factor"* beginning on page 20 of the Draft Prospectus. Investors are advised to read the risk factors carefully before making an investment decision in the Offer.

9. The details of weighted average cost of acquisition of shares for Promoters (including our Promoter Selling Shareholders)

The weighted average cost of acquisition of Equity Shares of our Promoters (including our Promoter Selling Shareholders), are as follows:

Types of transactions	Weighted average cost of acquisition (₹ per Equity Share) *	Offer Price (₹ [●]) *
Weighted average cost of acquisition of primary issuances	NA	[●]
Weighted average cost of acquisition for secondary transactions	NA	[●]
Weighted average cost of acquisition for past 5 primary issuances, as disclosed above	NA	[●]
Weighted average cost of acquisition for past 5 secondary transactions, as disclosed above	132.00	[●]

**To be updated in the Prospectus prior to filing with RoC.*
As certified by our Auditors, by way of their certificate dated September 22, 2026.

For further details, please refer to the chapter titled *"Basis for Offer Price"* beginning on page 114 of the Draft Prospectus.

10. ***Average cost of acquisition for our Promoters***

Name of Promoters	No. of Equity Shares Acquired	Average Price per Equity Share (amount in Rs.)
Birenkumar Dahyalal Limbachiya	35,000	10.00
Manish Dahyalal Limbachiya	38,31,658	3.45
Damini Biren Limbachiya	10,00,500	149.93
Chandni Biren Limbachiya	1,500	10.00
Anjana Manish Limbachiya	1,500	10.00

As certified by M/s Panchal S K & Associates, Chartered Accountants, pursuant to their certificate dated September 22, 2026.

11. Board of Directors and Key Managerial Personnel

S. No.	Name	Designation
Board of Directors		
1.	Mr. Birenkumar Dahyalal Limbachiya	Chairman cum Managing Director
2.	Ms. Damini Biren Limbachiya	Whole Time Director
3.	Mr. Rajesh Trumbaklal Bhatt	Executive Director & Chief Financial Officer
4.	Mr. Nilesh Bhaskarchandra Gandhi	Non-Executive Independent Director
5.	Mr. Gaurav Yatin Shah	Non-Executive Independent Director
6.	Mr. Sandeep Balaram Gadmale	Non-Executive Independent Director
Key Managerial Personnel		
7.	Ms. Sonal Hardik Kumar Shah	Company Secretary and Compliance Officer
8.	Mr. Rajesh Trumbaklal Bhatt	Chief Financial Officer (CFO)
9.	Mr. Manish D Limbachiya	Chief Executive Officer (CEO)

For further details, please refer to the chapter titled *"Our Management"* beginning on page 191 of the Draft Prospectus

12. Auditor Qualifications

Qualified Opinion

We have audited the financial statements of Bon Bon Ventures Limited ("the Company"), which comprise the Balance sheet as at March 31, 2026, the statement of Profit and Loss for the year ended on March 31, 2026, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects to the matter described in the Basis for Qualified Opinion section of our report*, the aforesaid financial statements give the information required by the Companies Act, 2013, ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 its profit and its cash flows for the year ended on that date.

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

Basis for Qualified Opinion

As required by Schedule III of the Companies Act, 2013, the exceptional items pertaining to write-off of Trade Receivables amounting to INR 662.86 lakhs shall be debited to Statement of Profit and Loss for the financial year 2025-2026. However, Company have debited the aforesaid exceptional items in the Reserves and Surplus instead of Statement of Profit and Loss. Thereby, Company's Statement of Profit and Loss are reported with profit of INR 694.54 lakhs instead of loss of INR 31.68 lakhs.

For further details, please refer to the chapter titled "Restated Financial Statements" beginning on page 218 of the Draft Prospectus.

13. Summary table of Outstanding Litigations

Name of Entity	Criminal Proceedings	Tax Proceedings	Statutory/ Regulatory proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoters	Material Civil Litigations	Aggregate amount involved to the extent ascertainable (₹ in lakhs)*
Company						
By the Company	1	NA	NA	NA	Nil	Nil
Against the Company	Nil	2	Nil	NA	Nil	18.41
Directors and / or Promoter /KMP's/ SMP's						
By Directors and / or Promoter /KMP's/ SMP's	5	NA	NA	NA	Nil	Nil
Against Directors and / or Promoter /KMP's/ SMP's	Nil	7	Nil	Nil	Nil	4.8

**The aforementioned amounts are stated to the extent they can be quantified, and rounded off to the nearest rupees in lakhs, with precision up to two decimal places.*

For further details, please refer to the chapter titled *"Outstanding Litigation and Material Developments"* beginning on page 234 of the Draft Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold outside the United States in offshore transactions in reliance on Regulations under the Securities Act and in compliance with the applicable laws of the jurisdiction where such offers and sales occur. There will be no public offering of the Equity Shares in the United States.