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

SKöffset
BOOKS | LABELS | PACKAGING | DIGITAL
S.K. OFFSET LIMITED

S.K. OFFSET LIMITED

CIN: U18129UP2007PLC032792

Our Company was originally incorporated as a Private Limited Company under the name and style of "S. K. Offset Private Limited" under the provisions of the Companies Act, 1956 vide Certificate of Incorporation dated February 02, 2007, issued by the Registrar of Companies, Uttar Pradesh and Uttranchal. Subsequently, the status of the Company was changed from private limited to public limited, and the name of our Company was changed to "S. K. Offset Limited" vide special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on August 01, 2025 The fresh certificate of incorporation consequent to conversion was issued on August 18, 2025 by Registrar of Companies, Central Processing Centre. The Corporate Identification Number of our Company is U18129UP2007PLC032792 For further details on incorporation and registered office of our Company, see ***"History and Certain Corporate Matters"*** beginning on page 200 of the Red Herring Prospectus.

Registered Office: 15, Sports Complex Enclave, Delhi Road, Na, Meerut, Meerut- 250002, Uttar Pradesh.
Tel: +91-9258206919; **E-mail:** compliance@skoffset.com; **Website:** www.skoffset.com; **Contact Person:** Tripti Vats, Company Secretary and Compliance Officer.

PROMOTERS OF OUR COMPANY: MR. PRADEEP AGARWAL, MR. PRIYANSHU AGARWAL AND MR. AYUSH AGARWAL

INITIAL PUBLIC ISSUE OF UPTO 23,25,000* EQUITY SHARES OF FACE VALUE OF ₹ 10 /- EACH ("EQUITY SHARES") OF S. K. OFFSET LIMITED ("COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [•] /- PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ [•] /- PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING TO ₹ [•] LAKHS ("THE ISSUE") OF WHICH 1,20,000 EQUITY SHARES AGGREGATING TO ₹ [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF 22,05,000 EQUITY SHARES OF FACE VALUE OF ₹ [•] 10 /- EACH AT AN ISSUE PRICE OF ₹ [•] /- PER EQUITY SHARE AGGREGATING TO ₹ [•] LAKHS ("NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 30.03 % AND 28.48 % RESPECTIVELY OF THE POST ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY. FOR FURTHER DETAILS, PLEASE REFER TO SECTION TITLED "TERMS OF THE ISSUE" BEGINNING ON PAGE 307 OF THIS RED HERRING PROSPECTUS.

Subject to finalization of basis of allotment.

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

PRICE BAND: RS. 119/- TO RS. 125/- PER EQUITY SHARE OF FACE VALUE RS. 10/- EACH.

THE FLOOR PRICE IS 11.90 TIMES OF THE FACE VALUE AND THE CAP PRICE IS 12.50 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.
THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FISCAL 2026 AT THE FLOOR PRICE IS 8.51 TIMES AND AT THE CAP PRICE IS 8.93 TIMES.
BIDS CAN BE MADE FOR A MINIMUM OF 2000 EQUITY SHARES AND IN MULTIPLES OF 1000 EQUITY SHARES THEREAFTER.

BRIEF DISCRIPTION OF THE BUSINESS OF THE COMPANY

Our Company is engaged in the business of Printing, packaging and labelling solutions. The business originally started with offset printing operations, which are commonly used for medium- to large-scale print production. Offset printing is a conventional printing process in which ink is transferred from plates onto paper or other surfaces. This method is generally used for items such as text books, brochures, catalogues, stationery, pamphlets, business forms, marketing materials, and other commercial print requirements where uniformity and bulk production are involved. Over the time, the business added labelling and promotional printing activities to its operations. This area includes the printing of stickers, labels, barcodes, and related materials that are commonly used for product identification, packaging information, branding, and promotional communication.

BID/ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE: TUESDAY, SEPTEMBER 22, 2026
BID/ISSUE OPENS ON: WEDNESDAY, SEPTEMBER 23, 2026
BID/OFFER CLOSES ON: FRIDAY, SEPTEMBER 25, 2026 (1)(2)

(1) Our Company, in consultation with the BRLM, may consider closing the Bid/Issue Period for QIBs, one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations.
(2) UPI mandate end time and date shall be at 5:00 pm on the Bid / Issue Closing Date

THIS ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF REGULATION 229(1) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED.

THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE LIMITED ("BSE SME"). FOR THE PURPOSE OF THE ISSUE, BSE LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE

FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED "ISSUE PROCEDURE" BEGINNING ON PAGE 322 OF THE RED HERRING PROSPECTUS. A COPY OF THE RED HERRING PROSPECTUS WILL BE DELIVERED FOR REGISTRATION TO THE REGISTRAR OF COMPANIES, UTTAR PRADESH II AS REQUIRED UNDER SECTION 26 AND 32 OF THE COMPANIES ACT, 2013.

ALLOCATION OF THE ISSUE

- QIB PORTION: NOT MORE THAN 50.00 % OF THE NET ISSUE
- INDIVIDUAL INVESTOR PORTION: NOT LESS THAN 35.00% OF THE NET ISSUE
- NON-INSTITUTIONAL PORTION: NOT LESS THAN 15.00% OF THE NET ISSUE
- MARKET MAKER PORTION: 1,20,000 EQUITY SHARES OR 5.16% OF THE ISSUE

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE ISSUE, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER POTENTIAL INVESTORS SHOULD NOT REFER TO THE PRICE BAND ADVERTISEMENT FOR THE ISSUE AND SHOULD NOT RELY ON ANY MEDIA ARTICLES/ REPORTS IN RELATION TO THE VALUATION OF THE COMPANY AS THESE HAVE NOT BEEN ENDORSED, PUBLISHED OR CONFIRMED EITHER BY THE COMPANY OR THE BOOK RUNNING LEAD MANAGER TO THE ISSUE ("BRLM").

In accordance with the recommendation of the Independent Directors of our Company, pursuant to their resolution dated September 11, 2026, The above provided price band is justified based on quantitative factors/KPIs disclosed in the ***"Basis for Issue Price"*** section beginning on page no. 112 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition (WACA) of primary and secondary transaction(s) as applicable disclosed in the ***"Basis for Issue Price"*** section beginning on page no 112 of the Red Herring Prospectus and provided below in the advertisement.

RISK TO INVESTORS

1. **Risk to Investors: Summary description of key risk factors based on materiality.**

i Substantial portion of our revenue has been dependent upon few customers with which we do not have any firm commitments. The loss of any such customers or reduction in business or demand from such customers will have a significant adverse impact on our business and results of operation.

ii. Our Company is significantly dependent on a limited number of suppliers for the procurement of raw materials. Any disruption, delay, or termination of business relationships with one or more of these key suppliers could adversely affect our ability to maintain inventory levels, fulfill customer demand, and operate efficiently.

iii. Any disruptions to the supply, or increases in the pricing, of the raw materials and finished products that we procure, may adversely affect the supply and pricing of our products and, in turn, adversely affect our business, cash flows, financial condition and results of operations.

iv. We generate our major portion of revenue from our operations from one state of the country. Any adverse developments affecting our operations in this state could have an adverse impact on our revenue and results of operations.

v. Our business is exposed to risks associated with international trade, foreign exchange fluctuations and cross border operations.

vi. Our manufacturing facilities are located only in the state of Uttar Pradesh. Any adverse developments affecting our operations in Uttar Pradesh could have an adverse impact on our revenue and results of operations.

vii. Under-utilization of our manufacturing capacities may have an adverse effect on our business, future prospects and future financial performance. Moreover, information relating to capacity utilization of our production facility included in this Red Herring Prospectus is based on certain assumptions and has been subjected to rounding off and future production and capacity utilization may vary.

viii. Our inability to collect receivables from our customers, or any default in payment by them, could adversely affect our profitability, cash flows, and financial condition.ix. Our Registered Office, manufacturing units, godowns and warehouses from where we operate are not owned by us.

x. We have not yet placed orders in relation to the capital expenditure to be incurred for the proposed purchase of equipment/ machineries. Any delays or cost escalations in the proposed purchase of plant and machinery for our Company could affect the implementation schedule and deployment of the Net Proceeds.

For Additional Details please refer to chapter titled ***"Risk factors"*** beginning on page no 24 of RHP

Average cost of acquisition of Equity Shares held by Individual Promoters is:

Name of the Promoters	No. of Shares held	Average Cost of Acquisition per Share (In Rs.)
Mr. Pradeep Agarwal	29,00,818	9.26
Mr. Priyanshu Agarwal	1,146,765	14.71
Mr. Ayush Agarwal	1,058,181	6.17

2. Details of suitable ratios of the company and its peer group for the latest full financial year:

Name of Company	Current Market price (₹)	Face Value	EPS		PE	RONW (%)	Book Value (₹)	Revenue from Operations (₹ in lakhs)
			Basic	Diluted				
S. K. Offset Limited	[•]*	10/-	13.99	13.99	[•]^	37.82%	36.50	6,667.29/-

**CMP of our company is considered as Issue Price. ^to be included post finalization of the Issue Price*

Note: There are presently no listed Companies in India that are engaged in a business that is directly comparable to the business carried on by our Company, in terms of nature of operations, product offerings, and business model. Accordingly, a meaningful industry comparison with respect to our Company, including comparison of key performance indicators, is not feasible and has therefore not been provided in this Issue Document.

Note:

i) The P/E ratio has been computed by dividing Market Price with EPS.
ii) The EPS, NAV, RoNW and total Income of our Company are taken as per Restated Financial Statement for the Year March 31, 2026.
iii) RoNW has been computed as net profit after tax divided by closing net worth.
iv) Net worth has been computed in the manner as specifies in Regulation 2(1)(hh) of SEBI (ICDR) Regulations, 2018.
v) The face value of Equity Shares of our Company is ₹ 10/- per Equity Share and the Issue price is [•] times the face value of equity share.

3. Weighted Average Return on Net Worth for the last 3 Fys:

As per restated financial statements:

Financial Years Ended on	Consolidated	
	RONW(%)	Weighted
For the period ended March 31, 2024	15.74%	1
For the period ended March 31, 2025	21.44%	2
For the period ended March 31, 2026	37.82%	3
Weighted Average		**28.68%**

Note:

1. *Return on Net Worth (%) = Net Profit after tax attributable to owners of the Company, as restated / Net worth as restated as at year end.*
2. *Weighted average = Aggregate of year-wise weighted NW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.*
3. *Net worth is the paid-up share capital of the Company and other equity, excluding revaluation reserves if any, as per Restated Financial Information.*

4. **Weighted average cost of acquisition of all the shares transacted in the three years, 18 months and one year preceding the date of the Red Herring Prospectus:**

Period	Weighted Average Cost of Acquisition (in Rs.)	Cap Price (₹ 125) is 'X' times the Weighted Average Cost of Acquisition	Range of acquisition price: Lowest Price – Highest Price (in Rs.)
Last one year	120.25	1.04	0-481
Last 18 months & Last 3 years	34.19	3.66	0-481

5. **Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.**

a. **The price per share of our Company based on the primary/ new issue of shares (equity/ convertible securities)**
There has been no issuance of Equity Shares other than Equity Shares issued pursuant to a bonus issue on March 03, 2026 and Equity Shares issued pursuant to a Conversion to Equity from Loan dated December 08, 2025, during the 18 months preceding the date of this Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of 30 days ("Primary Issue").

Date of Issue	Nature of Allotment	Category	No of equity shares acquired	Face value (₹)	Issue Price (₹)	Natureof Consideration paid (₹)	Total Consideration (₹ in lakhs)
December 08, 2025	Conversion to Equity from Loan	Equity Shares	1,05,930	10	481.00	Consideration other than cash	509.52
Weighted average cost of acquisition (WACA) Primary issuances (in ₹ per Equity Share)							**120.25**

b. **Price per share of our Company based on secondary sale or acquisition of shares (equity Shares):**
There have been no secondary sale/ acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this certificate, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Secondary Transaction").

c. **Weighted average cost of acquisition, floor price and cap price:**

Type of transactions	Weighted average cost of acquisition (₹ per Equity Shares)	Floor price* (i.e. ₹ 119)	Cap price* (i.e. ₹ 125)
Weighted average cost of acquisition of primary issuance as per paragraph (a) above	120.25	0.99 Times	1.04 Times
Weighted average cost of acquisition for secondary transaction as per paragraph (b) above	NA	NA	NA
Weighted average cost of acquisition for last five primary or secondary transaction as per paragraph I above	NA	NA	NA

As certified by A G RAAND CO., Chartered accountants, Peer Review Auditor of our Company, by way of their certificate dated September 04, 2026

The Weighted average cost of acquisition of Equity Shares for the Promoters is as follows:

Name of Promoter	No. of shares held as on date of this certificate	Number of equity shares acquired in last one year	Weighted Average Price of Equity Shares Acquired in last one year (in ₹)
Mr. Pradeep Agarwal	29,00,818*	22,20,738	5.21
Mr. Priyanshu Agarwal	11,46,765**	8,15,011	6.25
Mr. Ayush Agarwal	10,58,181***	9,03,595	17.42

** Out of 29,00,818 equity shares, 22,20,738 equity shares were acquired by way of bonus allotment*
***Out of 11,46,765 equity shares, 8,15,011 equity shares were acquired by way of bonus allotment*
****Out of 10,58,181 equity shares, 9,03,595 equity shares were acquired by way of bonus allotment*
As certified by A G RAAND CO., Chartered accountants, Peer Review Auditor of our Company, by way of their certificate dated September 04, 2026

ADDITIONAL INFORMATION FOR INVESTORS

1. **Details of proposed /undertaken pre-issue placements from the DRHP filing date:** Our company has not undertaken any Pre-IPO Placements from the DRHP filing date.
2. **Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the RHP filing date:** Not Applicable
3. **Pre-Issue and Post- Issue Shareholding of Promoter / Promoter Group and Additional Top 10 Shareholders of the Company:**

Continued on next page...

...continued from previous page.

Particulars	Pre-Issue shareholding as at the date of Advertisement / as on date of the Red Herring Prospectus		Post-Issue shareholding as at Allotment#			
	Number of Equity Shares	Shareholding (%)	At the lower end of the Price Band (₹ 119)		At the upper end of the Price Band ₹ 125)	
			Number of Equity Shares	Shareholding (%)	Number of Equity Shares	Shareholding (%)
A. Promoters						
Mr. Pradeep Agarwal	29,00,818	53.54%	29,00,818	37.46	29,00,818	37.46
Mr. Ayush Agarwal	10,58,181	19.53%	10,58,181	13.67	10,58,181	13.67
Mr. Priyanshu Agarwal	11,46,765	21.16%	11,46,765	14.81	11,46,765	14.81
Sub Total (A)	**51,05,764**	**94.23%**	**51,05,764**	**65.94**	**51,05,764**	**65.94**
B. Promoter Group						
Mrs. Nikita Agarwal	67,360	1.24%	67,360	0.87	67,360	0.87
Mrs. Neelam Agarwal	167,520	3.09%	167,520	2.16	167,520	2.16
Mrs. Pallavi Agarwal	75,676	1.40%	75,676	0.98	75,676	0.98
Mrs. Sudha Singhal	1,000	0.02%	1,000	0.01	1,000	0.01
Ms. Navya Aggarwal	1,000	0.02%	1,000	0.01	1,000	0.01
Sub Total (B)	**3,12,556**	**5.77%**	**3,12,556**	**4.04**	**3,12,556**	**4.04**
C. Top 10 Shareholders (other than A & B above)						
	Nil	Nil	Nil	Nil	Nil	Nil
Sub Total (C)	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Grand Total (A+B+C)	**54,18,320**	**100.00%**	**54,18,320**	**69.97%**	**54,18,320**	**69.97%**

 # Assuming full subscription of the Issue. The post-issue shareholding details as at the allotment will be based on the actual subscription, the Issue Price and the updated Prospectus, subject to finalisation of the Basis of Allotment. Further, assuming that there is no transfer of shares by the shareholders between the date of Price Band advertisement and Allotment, and if any such transfer occurs prior to the date of the Prospectus, it will be updated in the shareholding pattern in the Prospectus

BASIS FOR THE ISSUE PRICE

The ***"Basis for Issue Price"*** on Page 112 of the issue document has been updated with the above price band. Please refer to the website of the BRLM for the ***"Basis of the Issue Price"*** updated with the above price band. You can scan the QR code given on the first page of the advertisement for the chapter titled ***"Basis for Issue Price"*** on Page 112 of the Red Herring Prospectus.

INDICATIVE TIMELINE FOR THE ISSUE

Our Company in consultation with the BRLM, consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations.

Sequence of Activities	Listing within T+3 days (T is Offer Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) *For Individual Investor - **Upto 5 pm on T Day.** Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc.) - **Upto 4 pm on T Day.** Electronic Applications (Syndicate Non-Individual, Non-Institutional Applications) - **Upto 3 pm on T Day.** Physical Applications (Bank ASBA) - **Upto 1 pm on T Day.** Physical Applications (Syndicate Non-Individual, Non-Institutional Applications) - **Upto 12 pm on T Day** and Syndicate members shall transfer such applications to banks before **1 pm on T Day.**
Bid Modification	From Issue opening date **up to 5 pm on T Day.** ***Downward Modification and cancellation shall not be applicable to any of the category of bidding**
Validation of bid details with depositories	From Issue opening date **up to 5 pm on T Day.**
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time): Among Stock Exchanges -Sponsor Banks - NPCI and NPCI-PSPs/TPAPS** - Issuer Banks; Reporting formats of bid information, UPI analysis report and compliance timelines.	On daily basis Merchant Bankers to submit to SEBI, sought as and when.
UPI Mandate acceptance time	**T Day- 5 pm**
Issue Closure T Day	**T Day - 4 pm** for QIB and NII **T day - 5 pm** for Retail and other reserved categories
Third party check on UPI applications	On daily basis and to be completed **before 9:30 AM on T+1 day**
Third party check on Non- UPI applications	On daily basis and to be completed **before 01:00 pm on T+1 day**
Submission of final certificates: -For UPI from Sponsor Bank -For Bank ASBA, from all SCSBs -For syndicate ASBA UPI ASBA	**Before 09:30 pm on T day** All SCSBS for Direct ASBA - **Before 07:30 pm on T Day** Syndicate ASBA - **Before 07:30 pm on T Day**
Finalization of rejections and completion of basis	Before **6 pm on T+1 day.**
Approval of basis by Stock Exchange	Before **9 pm on T+1 day**
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA - To all SCSBs For UPI ASBA - To Sponsor Bank	Intimation not later than **9:30 am on T+2 day.** Completion before **2 pm on T+2 day** for fund transfer; Completion before **4 pm on T+2 day** for unlocking
Corporate action execution for credit of shares	Initiation before **2 pm on T+2 day** Completion before **6 pm on T+2 day**
Filing of listing application with Stock Exchanges and issuance of trading notice	Before **7:30 pm on T+2 day**
Publish allotment advertisement	On the website of issuer, Merchant Banker and RTI - **before 9 pm On T+2 day.** In newspaper - **on T+3 day but not later than T+4 day**
Trading starts T+3 day	**T+3 day**

Submission of Bids (other than Bids from Anchor Investors):

Bid/Offer Period (except the Bid/Issue Closing Date)	
Submission and Revision in Bids	Only between 10.00 a.m. and 4.00 p.m. (Indian Standard Time ("ST")
Bid/Issue Closing Date* (i.e. [•])	
Submission of Electronic Applications (Online ASBA through 3-in-1 accounts) - For Individual Investors (other than QIBS and Non-Institutional Investors)	Only between 10.00 a.m. and up to 4.00 p.m. IST
Submission of Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA applications)	Only between 10.00 a.m. and up to 4.00 p.m. IST
Submission of Electronic Applications (Syndicate Non-Individual, Non-Institutional Applications)	Only between 10.00 a.m. and up to 3.00 p.m. IST
Submission of Physical Applications (Bank ASBA)	Only between 10.00 a.m. and up to 1.00 p.m. IST
Submission of Physical Applications (Syndicate Non-Individual, Non-Institutional Applications)	Only between 10.00 a.m. and up to 12.00 p.m. IST
Modification/Revision/cancellation of Bids	
Upward Revision of Bids by Individual Investors, QIBS, Non-Institutional Investors categories#	Only between 10.00 a.m. on the Bid/Issue Opening Date and up to 4.00 p.m. IST on Bid/Issue Closing Date

**UPI mandate end time and date shall be at 4:00 pm on the Bid/Issue Closing Date.*

#Individual Investors, QIBs and Non-Institutional Investors can neither revise their bids downwards nor cancel/ withdraw their Bids. On the Bid/Offer Closing Date, the Bids shall be uploaded until: 4.00 p.m. IST in case of Bids by Individual Investors, QIBs and Non-Institutional Investors.

INDICATIVE TIMELINE FOR THE ISSUE

Event	Indicative Dates
Bid/Issue Opening Date	Wednesday, September 23, 2026
Bid/Issue Closing Date	Friday, September 25, 2026
Finalization of Basis of Allotment with the Designated Stock Exchange (T+1)	On or about Monday, September 28, 2026
Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account (T+2)	On or about Tuesday, September 29, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	On or about Tuesday, September 29, 2026
Commencement of trading of the Equity Shares on the Stock Exchange (T+3)	On or about Wednesday, September 30, 2026

ASBA*

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

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.**

Mandatory in Public issue, no cheque will be accepted

UPI-Now available in ASBA for Individual Investors and Non Individual Investor applying for amount up to Rs. 5,00,000/- applying through Registered Brokers, DP's & RTAs. UPI Bidder also have option to submit the Application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account. Investors are required to ensure that the Bank Account used for bidding is linked to their PAN. Bidders must ensure that their PAN is linked with Aadhar and are in compliance with CBDT notification dated February 13, 2020, issued by CBDT and the subsequent press release, including press release dated June 25, 2021 and September 17, 2021 and CBDT circular no. 7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press release in this regard.

ASBA has to be availed by all the investors except anchor investors. UPI may be availed by (i) Individual Investors Portion. (ii) Non-Institutional Investors with an application size of up to 5,00,000 in the Non-Institutional Portion. For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section ***"Issue Procedure"*** on page 322 of the Red Herring Prospectus. The process is also available on the website of Association of Investment Bankers of India ("AIBI") and Stock Exchanges and in the General Information Document. ASBA bid-cum-application forms can be downloaded from the websites of Stock Exchanges and can be obtained from the list of banks that is displayed on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=35 and https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised Fpi=yes&intmId=43, respectively as updated from time to time. For the list of UPI apps and banks live on IPO, please refer to the link: www.sebi.gov.in. UPI mechanism may apply through the SCSBs and mobile applications whose names appear on the website of SEBI, as updated from time to time. ICICI Bank Limited has been appointed as Sponsor Bank, in accordance with the requirements of the SEBI Circular dated November 1, 2018 as amended. For Issue related queries, please contact the BRLMs on their respective email IDs as mentioned below. For UPI related queries, investors can contact NPCI at the toll-free number: 18001201740 and mail Id: ipo.upi@npci.org.in.

In case of any revisions in the Price Band, the Bid/ Issue Period will be extended by at least three additional Working Days after such revision of the Price Band, subject to the Bid/Issue Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar unforeseen circumstances, our Company may, for reasons to be recorded in writing, extend the Bid/Issue Period for a minimum of one Working Day, subject to the Bid/Issue Period not exceeding 10 Working Days. Any revision in the Price Band and the revised Bid/Issue Period, if applicable, will be widely disseminated by notification to the Stock Exchange, by issuing a press release, and also by indicating the change on the website of the Book Running Lead Managers and the terminals of the other members of the Syndicate and by intimation to SCSBs, the Sponsor Bank, Registered Brokers, Collecting Depository Participants and Registrar and Share Transfer Agents.

The Price Band is Rs. 119/- to Rs. 125/- has been determined by our company in consultation with the Book Running Lead Manager and justified by our company in consultation with the Book Running Lead Manager on the basis of the above information. Investors should also refer to ***"Our Business", "Risk Factors", "Restated Financial Information", "Management's Discussion and Analysis of Financial Condition and Results of Operations"*** on pages 159, 24, 228 and 273 respectively, to get a more informed view before making an investment decision. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investment. For further details, see the section ***"Basis for Issue Price"*** on page 112 of the Red Herring Prospectus.

The Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 of the SEBI ICDR Regulations, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion"), provided that our Company may, in consultation with the Book Running Lead Manager, may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with the SEBI ICDR Regulations ("Anchor Investor Portion"), of which one-third shall be reserved for domestic Mutual Funds, subject to valid Bids being received from domestic Mutual Funds at or above the Anchor Investor Allocation Price. In the event of under-subscription, or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the Net QIB Portion. Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations read with SEBI ICDR (Amendment) Regulations, 2025, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other sub-category of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) (Amendment) Regulations, 2025. All Bidders are required to participate in the Issue by mandatorily utilizing the Application Supported by Blocked Amount ("ASBA") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amounts will be blocked by the Self Certified Syndicate Banks ("SCSBs") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, see "Issue Procedure" on page 322 of this Red Herring Prospectus.

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

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects and other objects of our Company, see ***"History and Certain Corporate Matters"*** on page 200 of the Red Herring Prospectus and Clause III of the Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section ***"Material Contracts and Documents for Inspection for Inspection"*** on page 371 of the Red Herring Prospectus

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members is limited and this liability is limited to the amount unpaid, if any, on the shares held by them.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The Authorized share Capital of the Company is ₹ 800.00 Lakhs divided into 80,00,000 Equity Shares of Rs. 10 each. For details of the Capital Structure, see section titled ***"Capital Structure"*** on the page 79 of the Red Herring Prospectus. The subscribed and paid-up share capital of the Company before the issue is Rs. 541.83 Lakhs divided into 54,18,320 Equity Shares of Rs. 10 each. For details of Capital Structure, see section titled ***"Capital Structure"*** on page 79 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM: Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company Mr. Pradeep Agarwal subscribed to 5000 equity shares and Mr. Pawan Agarwal subscribed to 5000 equity shares. For details of the main objects of the Company as contained in the Memorandum of Association, see ***"History and Certain Corporate Structure"*** on page 200 of the Red Herring Prospectus. For details of the share capital and capital structure of the Company see ***"Capital Structure"*** on page 79 of the Red Herring Prospectus.

LISTING: The Equity Shares issued through the Red Herring Prospectus are proposed to be listed on the SME Platform of BSE Limited ("BSE"). Our Company has received an "In-principle" approval from the BSE for the listing of the Equity Shares pursuant to a letter dated August 13, 2026. For the purpose of the Issue, the Designated Stock Exchange shall be BSE Limited (BSE). A signed copy of the Red Herring Prospectus has been delivered for registration to the ROC on September 11, 2026, and Prospectus shall be delivered for filing to the RoC in accordance with Section 26(4) of the Companies Act, 2013. For details of the material contracts and documents available for inspection from the date of the Red Herring Prospectus up to the Bid/ Issue Closing Date, see ***"Material Contracts and Documents for Inspection"*** on page 371 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Issue Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI on page 297 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE SME ("SME Platform of BSE") should not in any way be deemed or construed that the contents of the Issue document or the price at which the equity shares are offered has been cleared, solicited or approved by BSE, nor does it certify the correctness, accuracy or completeness of any of the contents of the Issue document. The investors are advised to refer to the Issue document for the full text of the Disclaimer clause pertaining to BSE.

CREDIT RATING: This being a public issue of equity shares, no credit rating is required.

TRUSTEES: This being an issue of Equity shares, appointment of Trustees is not required.

IPO GRADING: Since the Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations, there is no requirement of appointing an IPO Grading agency.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares 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 Red Herring Prospectus. Specific attention of the investors is invited to ***"Risk Factors"*** on page 24 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
COMFORT SECURITIES	Maashitla	SKöffset S.K. OFFSET LIMITED
COMFORT SECURITIES LIMITED Registered Office: 301, 3rd Floor, 'A' Wing, Hetal Arch, Opp. Natraj Market, S.V. Road, Malad (West), Mumbai, Maharashtra, India, 400064. **Telephone Number:** 022 6517 3315 / 3316 **Email Id:** merchantbanking@comfortsecurities.co.in **Investors Grievance Id:** merchantbanking@comfortsecurities.co.in **Website:** http://www.comfortsecurities.co.in **Contact Person:** Mr. Alok Prasad / Mr. Sandeep Mishra **CIN:** U67120MH2002PLC136562 **SEBI Registration Number.:** INM000011328	**MAASHITLA SECURITIES PVT. LIMITED** **Address:** 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi – 110034, India **Telephone Number:** 011-47581432 **Email Id:** investor.ipo@maashitla.com **Investors Grievance Id:** investor.ipo@maashitla.com **Website:** http://www.maashitla.com **Contact Person:** Mr. Mukul Agarwal **CIN:** U67100DL2010PTC208725 **SEBI Registration Number:** INR000004370	**S. K. OFFSET LIMITED** **Registered Office:** 15, Sports Complex Enclave, Delhi Road, Na, Meerut, Meerut- 250002, Uttar Pradesh **Telephone:** +91-9258206919 **E-mail:** compliance@skoffset.com **Website:** www.skoffset.com Investors can contact the Company Secretary and Compliance Officer or the BRLM or the Registrar to the Issue in case of any pre-issue or post-issue related problems, such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account and refund orders, etc.

AVAILABILITY OF RED HERRING PROSPECTUS: : Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.skoffset.com, the website of the BRLM to the Issue at: http://www.comfortsecurities.co.in , the website of BSE at www.bseindia.com , respectively.

AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available on the website of the Company, BRLM and BSE at www.skoffset.com, http://www.comfortsecurities.co.in and www.bseindia.com.

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application forms can be obtained from the Registered Office of the Company, BRLM and the Registered Brokers, RTAs and CDPs participating in the Issue. Bid-cum-application Forms will also be available on the website of BSE SME and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.

Application Supported by Blocked Amount (ASBA): All Applicants (other than Applicants using the UPI mechanism) shall mandatorily participate in the Issue only through the ASBA process. ASBA Applicants (other than Applicants using the UPI mechanism) must provide bank account details and authorisation to block funds in the relevant space provided in the Application Form and the Application Forms that do not contain such details are liable to be rejected.

ESCROW COLLECTION BANK/ REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK: ICICI Bank Limited

SPONSOR BANK: ICICI Bank Limited | **UPI:** UPI Bidders can also Bid through UPI Mechanism.

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

On behalf of Board of Directors
FOR, S. K. OFFSET LIMITED
Sd/-
Tripti Vats
Company Secretary & Compliance Officer

Place: Meerut
Date: September 11, 2026

Disclaimer: S. K. Offset Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the RHP with the Registrar of Companies, Uttar Pradesh II on September 11, 2026, and thereafter with SEBI and the Stock Exchange. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.skoffset.com, the website of the BRLM to the Issue at: http://www.comfortsecurities.co.in, the website of BSE at www.bseindia.com, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled ***"Risk Factors"*** beginning on page 24 of the Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act, 1933 and in accordance with any applicable U.S. State Securities laws. The Equity Shares are being issued and sold outside the United States in 'offshore transactions' in reliance on Regulation "S" under the Securities Act, 1933 and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.