

LETTER OFFER
Issue of Commercial Paper (CP)

PART I

| | |
|---|---|
| Issuer Details | Imperial Auto Industries Limited |
| Name and Address of Issuer | 202 Kusal Bazar 32-33 Nehru Place New Delhi DL-110019 |
| Business Segment / Activity | Automobile Parts |
| Chief Executive (Managing Director / President / CEO / CFO / Equivalent Official in the hierarchy as per Constitution of the Issuer entity) | Mr. Jagjit Singh- Whole Time Director |
| Group Affiliation (If Any) | Warburg Pincus |

PART II

| | |
|--|-----------------------------------|
| Issue Details | Imperial Auto Industries Limited |
| ISIN | INE04XA14099 |
| Proposed Date of Issue | 31 st Dec, 25 |
| Amount (Rs.) | 50crores |
| Tenor and Date of Maturity | 85 days, 26 th Mar,26 |
| Proposed to be Listed / Unlisted | Unlisted |
| End Use of CP / NCD proposed (specific details) | Working capital |
| Market Conventions | FIMMDA Conventions |
| Credit Rating Details for the Proposed Issue | Credit Rating – 1 |
| Credit Rating Issuer | India Rating & Research Pvt. Ltd. |
| Rating | IND A1+ |
| Date of Rating | 29 th Dec, 2025 |
| Validity of Issuance | 60 days |

For Imperial Auto Industries Ltd.

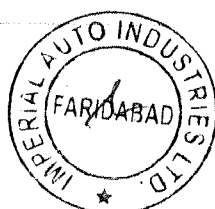

Authorised Signatory

For Imperial Auto Industries Ltd.


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|--|--|---|
| Validity period for rating | 28 th Dec,26 | |
| For Amount (Rs.) | 100 crores | |
| Conditions (If Any) | Carved out of fund based working capital | |
| Long term credit rating obtained by the Issuer | IND AA- | |
| Unaccepted Credit Rating assigned to the Issuer | NA | |
| Issuing and Paying Agent Details (Name and Address) | ICICI Bank Limited | |
| Debenture Trustee Details (Name and Address) (In case of NCD) | Not Applicable | |
| Credit Enhancement Details (If any) | Not applicable | |
| Description of Instrument | Not Applicable | |
| Amount (Rs. In Lacs) | Not Applicable | |
| In Favor of | ISSUER OF CP / NCD / HOLDER OF CP / NCD | |
| Name and Address of the Guarantor | Not Applicable | |
| Net worth of the Guarantor (Rs. In Lacs) | Not Applicable | |
| Extent of The Guarantee Offered by the Guarantor for the Issue | Not Applicable | |
| Conditions under which the guarantee will be invoked | Not Applicable | |
| Trustee Details (Name and Address) | Not Applicable | |
| Whether guarantor is a group entity | (Yes / No) Not Applicable | |
| If yes, | | |
| Names of Companies to which Guarantor has issued similar guarantees; | | |
| | | Conditions Under Which the guarantee will be invoked |
| Name | Extent of Guarantee | |
| 1 | | |
| 2 | | |
| 3 | | |



PART III

A. Issuer Financial Details

| | |
|--|----------------------------|
| CP / NCD Borrowing | CP |
| Date of Board Resolution | 20 th Aug, 2025 |
| 1. Limit approved by Board | 100 CR |
| 2. Limit as per CRA | 100 CR |
| 3. Limit approved by Regulator concerned (if applicable) | |

B. Details of CP / NCD and other Debt Instruments outstanding as on date of Letter of Offer CP / NCD / other Debt Instruments (Including Liabilities not redeemed on due date)

| ISIN | Issue Date | Amount Issued | Maturity Date | Amount O/S (Rs) | IPA | Debenture Trustee (in case of NCD) | CRA | Rating | Rated Amount |
|------|------------|---------------|---------------|-----------------|-----|------------------------------------|-----|--------|--------------|
| Nil | | | | | | | | | |

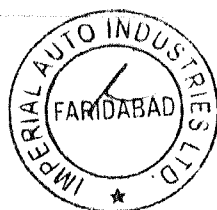
C. Fund-based facilities from banks/Financial institutions, if any Amount in crores

| NAME OF THE BANK | NATURE OF THE FACILITY | SANCTIONED LIMIT | O/S AMOUNT- 29-12-25 | ASSET CLASSIFICATION |
|------------------|-----------------------------------|------------------|----------------------|----------------------|
| Bank of Baroda | Working Capital Secured | 25 | 12.3 | Standard |
| Citi | Working Capital Secured unsecured | 97 | 89.5 | Standard |
| | | 80 | 74.0 | |
| HSBC | Working Capital Secured | 75 | 64.0 | Standard |
| ICICI | Working Capital Secured | 100 | 94.9 | Standard |
| HSBC | Term Loan Secured | 39.4 | 39.4 | Standard |
| CITI | Term Loan Secured | 176.6 | 76.6 | Standard |

D. Shareholding Details of Promoters / Details of share Pledged

Shareholding details of Promoters: Annexure Attached

Shares are not pledged.



E. Financial Summary (Including Net worth / Equity / Investment in subsidiaries / Affiliates)

| Particulars Amt. in crores | Current Year 30-09-25 Prov. | Fy-2025 Audited | Fy-2024 Audited | Fy-2023 Audited |
|---|--------------------------------------|--------------------|--------------------|--------------------|
| Equity | 143 | 143 | 143 | 143 |
| Net worth | 1557 | 1501 | 1314 | 1114 |
| Investment in Subsidiaries/Affiliates | 221 | 209 | 184 | 158 |
| Total Debt Outstanding -Short Term (< 1 Year) -Other Debt | 396 | 193 | 233 | 342 |
| Gross Income | 1699 | 3323 | 3246 | 2907 |
| Operating Profit (PBITD) | 135 | 403 | 378 | 228 |
| Gross Profit (PBTD) | 106 | 353 | 342 | 204 |
| Net Profit (Post Tax) | 56 | 167 | 181 | 101 |
| Audit Qualifications (If Any) | No | No | No | No |

Note: If the Issuer has not been in existence for three years, the information of the Issuer for the period such information is available shall be disclosed.

F. Details of Statutory auditor and changes thereof in the last three financial years

G. Details of default-in repayment of CP, NCD or any other debt instrument and other financial indebtedness including corporate guarantee issued in the past five financial years including in the current financial year.

There is no default in repayment of CP, NCD and any other debt instruments and other financial indebtedness including corporate guarantee.

H. Details of any other material event / development having implications for the financials / credit quality resulting in material liability, corporate restructuring event or such other matters affecting the issue or investor's decision. I. Material Litigation if any:

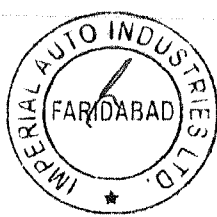
(All ongoing and outstanding material litigation irrespective of age to be reported) J.

Regulatory Strictures, if any:

(Regulatory strictures issued during the past five Financial Years to be reported.

Also, any regulatory structure which continue to be applicable is to be disclosed)

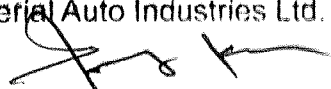
K. An Issuer which is either an NBFC or an HFC shall disclose the residual maturity profile of its assets and liabilities in the following format: Not applicable



| Category | Up to 30/31 days | >1 month - 2 months | >2 months - 3 months | >3 months - 6 months | >6 months - 1 year | >1 year - 3 years | >3 years - 5 years | >5 years | Total |
|------------------------------------|------------------|---------------------|----------------------|----------------------|--------------------|-------------------|--------------------|----------|-------|
| Deposit | | | | | | | | | |
| Advances | | | | | | | | | |
| Investments | | | | | | | | | |
| Borrowings | | | | | | | | | |
| Foreign Currency Assets (FCA) | | | | | | | | | |
| Foreign Currency Liabilities (FCL) | | | | | | | | | |

Authorized Signatory of the Issuer

For Imperial Auto Industries Ltd.

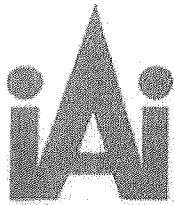

Authorized Signatory

For Imperial Auto Industries Ltd.


Authorized Signatory

Date : 30th Dec,25

Original / authenticated copy of any document related to above information will be made available to the investors on request.



IMPERIAL
AUTO INDUSTRIES LIMITED
CIN : U74899DL1975PLC007737
ISO/TS 16949:2009, ISO 14001:2004 & OHSAS 18001:2007 COMPANY
(GOVERNMENT RECOGNISED EXPORT HOUSE)

Mailing Address :

Plant-35, Plot No. 8/8A, Sector-20B, Faridabad - 121006 (INDIA)
E-mail : iai@impauto.com
Website : www.impauto.com

LIST OF SHAREHOLDERS
as on 31.03.2024

| DPID | Client ID | Promoters/ Shareholder's Name | No. of Shares of Face Value INR 10 Each | % of shareholding |
|--------------|-----------|-------------------------------|---|-------------------|
| IN303173 | 20302744 | Stone Plant Investments B V | 8,48,46,630 | 69.95 |
| IN303173 | 20400826 | Stone Plant Investments B V | 1,54,29,748 | |
| IN303028 | 69297030 | Mr. Tarun Lamba | 4,08,62,419 | 28.50 |
| IN303028 | 74458277 | Mr. Karan Lamba | 21,43,248 | 1.50 |
| IN300214 | 19775531 | Mrs. Manita Goenka | 70,250 | 0.05 |
| IN303028 | 74969086 | Mr. Jagjit Singh | 10 | 0.00 |
| IN301436 | 91904562 | Mrs. Manjeet Lamba | 10 | 0.00 |
| IN301549 | 58248046 | Mrs. Preety Lamba | 10 | 0.00 |
| TOTAL | | | 143,352,325 | 100% |

For Imperial Auto Industries Ltd.
Jagjit Singh
JAGJIT SINGH
(Whole Time Director) 28/9/24
DIN: 00109439
Opp. Rly. Goods Shed, Faridabad-121001(Hr.)

For Imperial Auto Industries Limited
Vikram Mehra
Vikram Mehra
(Company Secretary) 28/9/24
ACS- 12336
Opposite Railway Goods Shed
Faridabad (Hr.)-121001

Regd. Office : 202, Kusal Bazar, 32-33, Nehru Place, New Delhi - 110 019, INDIA Tel. : +91 011 26448388, 41729707

PRODUCTS : BRAKE HOSES * FUEL & OIL HOSES * HYDRAULIC HOSES * RADIATOR HOSES * BEND HOSES * FUEL INJECTION PIPES