

## ADDENDUM TO PROSPECTUS DATED MARCH 20, 2025



### SPINAROO COMMERCIAL LIMITED

(Erstwhile known as Spinaroo Commercial Private Limited)

Our company was originally incorporated as a Private Limited Company under the name "*Spinaroo Commercial Private Limited*" on August 17, 2012, in accordance with the Companies Act, 1956. We received a fresh certificate of incorporation, bearing the corporate identification number U74999WB2012PTC184812, from the Registrar of Companies, West Bengal. Subsequently, our company converted into a public limited company, resulting in a name change to "*Spinaroo Commercial Limited*". This alteration was formally recorded in a new Certificate of Incorporation dated August 22, 2024, with the Corporate Identification Number U74999WB2012PLC184812, issued by the Registrar of Companies, Central Processing Centre. For further details of change in name and registered office of our company, please refer to section titled "*Our History and Certain Corporate Matters*" beginning on page no 140 of the Prospectus.

**Registered Office:** Jalan Industrial Complex Gate-1, Right Lane-6, P.O. Jangalpur, Begri Gram Panchayat, Howrah- 711 411, West Bengal, India  
**Contact Person:** Ms. Ankita Periwal, Company Secretary & Compliance Officer; **Tel No.** +91 96747 03249, **E-Mail ID:** [compliance@spino.co.in](mailto:compliance@spino.co.in)  
**Website:** [www.spino.co.in](http://www.spino.co.in); **CIN:** U74999WB2012PLC184812

**OUR PROMOTERS: (I) MR. AMIT SULTANIA, (II) MR. ADITYA TODI, AND (III) MRS. MRIDULA TODI**

**PROSPECTUS DATED MARCH 20, 2025: NOTICE TO INVESTORS**

**(THE "ADDENDUM")**

**INITIAL PUBLIC OFFER OF 19,94,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH ("EQUITY SHARES") OF SPINAROO COMMERCIAL LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹51/- PER EQUITY SHARE, INCLUDING A SHARE PREMIUM OF ₹41/- PER EQUITY SHARE (THE "ISSUE PRICE"), AGGREGATING TO ₹ 1,016.94 LAKHS ("THE ISSUE"), OF WHICH 1,00,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH FOR CASH AT A PRICE OF ₹51/- PER EQUITY SHARE, AGGREGATING TO ₹ 51.00 LAKHS WILL BE RESERVED FOR SUBSCRIPTIONS BY THE MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS MARKET MAKER RESERVATION I.E. ISSUE OF 18,94,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH FOR CASH AT A PRICE OF ₹51/- PER EQUITY SHARE, AGGREGATING TO ₹ 965.94 LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 28.51% AND 27.08% RESPECTIVELY OF THE POST ISSUE PAIDUP EQUITY SHARE CAPITAL OF THE COMPANY.**

Potential Investors may note the following:

*As per the recent amendments of SEBI ICDR Regulation, 2018 dated March 03, 2025, please note:*

1) *In page 68 of prospectus, the following line shall form part of the Prospectus under para "In terms of Regulation 237 of SEBI ICDR Regulations, our Company confirms that none of the Equity Shares forming part of minimum promoter's contribution"*

➤ *The price per share for determining securities ineligible for minimum promoters' contribution, has been determined after adjusting the same for corporate actions such as share split, bonus issue, etc. undertaken by the issuer.*

2) *In page 231 of prospectus, under para "DISPOSAL OF INVESTOR GRIEVANCES BY OUR COMPANY" the following line shall form part of the Prospectus as second para:*

*The issuer shall appoint a person qualified to be a Company Secretary as the compliance officer who shall be responsible for monitoring the compliance of the securities laws and for redressal of investors' grievances.*

3) *In page 20 of Prospectus, under the heading "DETAILS OF PRE-IPO PLACEMENT" the line should be read as under:*

*The issuer shall ensure that any proposed pre-IPO placement disclosed in the draft offer document shall be reported to the stock exchange(s), within twenty-four hours of such pre-IPO transactions (in part or in entirety) - Our Company has not proposed any Pre-IPO placement from the date of this prospectus till the listing of the Equity Shares.*

4) *In page 238 of prospectus, under para "MIGRATION TO MAIN BOARD" the following line shall form part of the Prospectus as part of foot note below the table:*

*Where the post-issue paid-up capital pursuant to further issue of capital including by way of rights issue, preferential issue, bonus issue, is increasing to more than Rs. 25 crores, the issuer may undertake further issuance of capital without migration from SME exchange to the main board, subject to the issuer undertaking to comply with the provisions of the SEBI (LODR) Regulations, as applicable to companies listed on the main board of the stock exchange(s).*



5) In page 210 of prospectus, under the heading “OUTSTANDING LITIGATION AND MATERIAL DEVELOPMENTS” the following line shall form part of the Prospectus:

In terms of SEBI ICDR Regulation amendment dated March 03, 2025, other pending litigation based on lower of threshold criteria mentioned below:

- i) As per the policy of materiality defined by the board of directors of the issuer and disclosed in the offer document i.e. Rs. 6.15 Lakhs; or
- ii) Litigation where the value or expected impact in terms of value, exceeds the lower of the following:
  - a) two percent of turnover, as per the latest annual restated financial statements of the issuer i.e.: Rs. 81.67 lakh or;
  - b) two percent of net worth, as per the latest annual restated financial statements of the issuer, except in case the arithmetic value of the net worth is negative i.e. Rs. 12.06 lakh or;
  - c) five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the issuer i.e. Rs. 4.75 lakh.

The lower of all threshold limit as per above is Rs. 4.75 Lakhs.

The above is to be read in conjunction with the Prospectus and accordingly their references in the Prospectus stand amended pursuant to this Addendum. Please note that the changes pursuant to this Addendum will be intimated to RoC, the SEBI and the Stock Exchange. All capitalized terms used in this Addendum shall, unless the context otherwise requires, have the meaning ascribed to them in the Prospectus.

<b>Place:</b> Kolkata	<b>For and on behalf of Spinaroo Commercial Limited</b> Sd/- <b>Ankita Periwal,</b> <b>Company Secretary and Compliance Officer</b>
<b>Date:</b> March 24, 2025	
<b>LEAD MANAGER TO THE ISSUE</b>	<b>REGISTRAR TO THE ISSUE</b>
 <b>FINSHORE</b> <i>Creating Enterprise Managing Values</i> <b>FINSHORE MANAGEMENT SERVICES LIMITED</b> Anandlok Building, Block-A, 2 <sup>nd</sup> Floor, Room No. 207, 227 A.J.C Bose Road, Kolkata-700020, West Bengal, India <b>Telephone:</b> 033 – 2289 5101 / 4603 2561 <b>Email:</b> info@finshoregroup.com <b>Contact Person:</b> Mr. S. Ramakrishna Iyengar	 <b>CAMEO</b> <b>CAMEO CORPORATE SERVICES LIMITED</b> "Subramanian Building", No. 1, Club House Road, Chennai - 600 002, India <b>Telephone:</b> +91-44-40020700 / 28460390 <b>Email:</b> ipo@cameoindia.com <b>Contact Person:</b> Ms. K. Sreepriya
<b>ISSUE PROGRAMME</b>	
<b>ISSUE OPENS ON: MARCH 28, 2025</b>	<b>ISSUE CLOSES ON: APRIL 03, 2025</b>