S. GANESAN

CHARTERED ENGINEER

M - 100949 - 9

LAGAN CONSULTANTS

506 A, SIXTH FLOOR

Ecstacy Business Park

City of Joy, ACC Road

Mulund – West,

Mumbai – 400 080 (India)

Tel No : 25919318/9322259362

Date: 12th January 2026

To,
The Board of Directors
Bombay Coated and Special Steels Limited
2602, Parinee I, 7-A Shah Industrial Estate,
Andheri (West), Mumbai – 400 053,
Maharashtra, India

Smart Horizon Capital Advisors Private Ltd (Book Running Lead Manager)
B/908, Western Edge II,Kanakia Space,
Off Western Express Highway, Borivali,
Mumbai – 400 066
Maharashtra, India.

Re: Initial Public Offering of equity shares of face value of ₹ 10 each (the "Equity Shares") (the "Issue") by Bombay Coated and Special Steels Limited (the "Company" or "Issuer").

Dear Sir/ Ma'am,

I, the undersigned, confirm that I am duly registered as **Chartered Engineer** with the **Institution of Engineers (India) (Membership Registration No. M100949/9)**, copy of the membership certificate is attached herewith as **Schedule I**). Further, I confirm that the aforesaid registration is valid as on date hereof, and as such, I am duly qualified to issue this certification.

I have been engaged by the Company to carry out an independent verification for certifying certain information identified in **Annexure A** hereto, to be included (in part or full) in the Draft Red Herring Prospectus (DRHP), Red Herring Prospectus (RHP) and the Prospectus to be filed in relation to the Issue as well as in other documents and material in relation to the issue, including but not limited to, in any publicity or marketing materials, research reports, presentations or press releases or media releases or any other material published or filed by the Company (collectively, the "**Issue Documents**"). The information identified in **Annexure A** details the production capacities and capacity utilization of the Company's manufacturing facilities for the specified processes for the mentioned periods.

Based on my independent review of the records/documents related to plant and machinery including fixed asset register, invoices presented, material approvals, licenses obtained, presented to me by the management of the Company, records for production, personal visits to the manufacturing facilities, management representations and necessary procedures carried out by me, I hereby certify that the information identified in **Annexure A** hereto, duly initialed by me, is true, correct, accurate and not misleading as on the date hereof. Further, based on my independent review of the flowchart of the manufacturing process and other details on the Company's manufacturing facilities, I hereby certify that the information identified in **Annexure B** hereto, duly initialed by me, is true, correct, accurate and not misleading as on the date thereof. Further, based on quotations received from the vendors, layout designs, drawings, measurements, and interactions management, I hereby also certify that the information identified in **Annexure C** hereto, duly initialed by me, are true, correct, accurate and not misleading as on the date hereof.

I also consent to the references to include me as **"Independent Chartered Engineer"** under any sections included in the Issue Documents in connection with the Issue and references to me as an "Expert" as required under Section 26 of the Companies Act, 2013 (**"Act"**) read with the SEBI ICDR Regulations and as defined under Section 2(38) of the Act to the extent and in my capacity as an independent chartered engineer and in respect of the information contained in this certificate included in the Issue Documents.

Further, I hereby consent to the contents of this certificate (including the annexures hereto) or any extracts thereof being used in the Issue Documents, and reference(s) thereto being included in the Issue Documents.

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I hereby confirm that this certificate does not contain any untrue statement as to any material fact and does not omit to state any material fact necessary to make the statements made herein, in the light of the circumstances under which they were made, not misleading.

I confirm that I am independent and have not been engaged in or interested in the formation or promotion or management of the Company. Additionally, I confirm that the Lead Manager, legal counsel and other advisors or intermediaries appointed in relation to the Issue may rely on the contents of this certificate (including the annexures thereto) for the purposes of the Issue and for inclusion (in part or full), in the Issue Documents.

Further, I am not in any way connected with the Company, its Promoters, members of the Promoter Group, shareholders, directors, key managerial personnel or group companies or any person in control of the Company or the management of the Company.

Further, I undertake to immediately inform the Company and the Book Running Lead Manager of any changes or qualifications or any material developments in respect of the matters covered in this certificate (including the annexure and schedule hereto) until the date when the Equity Shares allotted pursuant to the Issue commence trading on the Stock Exchanges. In the absence of any such written communication from me, the above information contained in the Issue Documents and certified herein should be taken as true, correct, accurate and updated until the date when the Equity Shares allotted pursuant to the Issue commence trading on the Stock Exchanges. The following information in relation to me may be disclosed in the Issue Documents:

Name: M/s. Sundaresa Ganesan
Address: 506A, Ecstasy Business Park, Citi of Joy, J.S.Dossa Road, Mulund West, Mumbai 400081
Telephone Number: +91 93222 59362
E-mail: laghan@gmail.com
Registration Number: M 100949/9

I hereby authorize you to deliver this letter to the Securities and Exchange Board of India, the Stock Exchanges, the Registrar of Companies, Maharashtra at Mumbai or any other governmental or regulatory authority as may be required and for the purpose of any defense that the Lead Manager may wish to advance in any claim or proceeding in connection with the contents of the Issue Documents. Further, I also consent to this certificate and the documents annexed to this certificate to be uploaded on the websites of the Company and the Lead Manager and on the website, repository and, or, the database of the Stock Exchanges. I hereby give our consent to include this certificate as part of the section titled *'Material Contracts and Documents for Inspection'* in the Issue Documents which, to the extent applicable, will be available to the public for inspection and authorize you to make this certificate available for inspection in accordance with applicable law.

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I agree to keep the information regarding the proposed Issue and the contents of this certificate granted by me strictly confidential.

All capitalized terms not defined herein would have the same meaning as attributed to it in the Issue Documents.

(SUNDARESA GANESAN)
Encl.: *As above*

S. GANESAN M.Tech, MIE, MISET
Chartered Engineer
M-100949-9

For LAGAN CONSULTANTS

CC

Legal Counsels
Fox & Mandal LLP
G-102 Embassy One Pinnacle,
8 Bellary Road,
Bengaluru – 560 032

Desai & Diwanji
Forbes Building, 4th floor,
Charanjit Rai Marg,
Fort, Mumbai 400 001
Maharashtra, India
Tel: +91 22 4560 1000

S. GANESAN
CHARTERED ENGINEER
M - 100949 - 9
LAGAN CONSULTANTS

506 A, SIXTH FLOOR
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Annexure A

Installed Capacity and Capacity Utilization

Summary table for Capacity and Capacity Utilisation of all our Manufacturing Facilities:

Particulars	Unit of Measurement	As on September 30, 2025^			Fiscal 2025			Fiscal 2024			Fiscal 2023		
		Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization
Slitting line	MTPA	119,010	54,629	45.90%	187,020	118,566	63.40%	176,958	82,576	46.66%	144,120	66,340	46.03%
Cut-to-length line	MTPA	87,762	42,612	48.55%	135,924	96,169	70.75%	95,063	52,995	55.75%	64,420	44,883	69.67%
Embossing line	MTPA	10,800	6,188	57.30%	21,600	13,759	63.70%	21,600	5,630	26.06%	--	--	--
Shearing line	MTPA	2,934	1,949	66.43%	5,867	4,307	73.41%	7,920	3,764	47.53%	5,520	3,922.90	71.07%

^The overall annual capacity of BCSSL has been computed at 50%, representing its operational capacity for half of the fiscal year.

Manufacturing Capacity and Capacity Utilisation of Wada Facility:

Particulars	Unit of Measurement	As on September 30, 2025^			Fiscal 2025			Fiscal 2024			Fiscal 2023		
		Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization
Slitting line	MTPA	30,900	27,914	90.34%	61,800	51,770	83.77%	58,225	39,465	67.78%	61,200	22,528	36.81%
Cut-to-length line	MTPA	41,100	25,017	60.87%	62,400	51,221	82.08%	44,125	27,652	62.67%	26,400	16,957	64.23%
Embossing line	MTPA	10,800	6,188	57.30%	21,600	13,759	63.70%	21,600	5,630	26.06%	--	--	--

^The overall annual capacity of BCSSL has been computed at 50%, representing its operational capacity for half of the fiscal year.

Notes:

1) *One line of the Cut-to-Length Line installed on 15th August,2023 with monthly capacity 1,800MT, hence production capacity considered for 7.5 months during fiscal 2024.*
2) *One line of the Cut-to-Length Line commissioned on 1st January,2025 with monthly capacity 2,200MT, hence production considered for 3 months in fiscal 2025.*
3) *One line of the Slitting Line commissioned on 1st December,2023 with monthly capacity 1,800MT, hence considered for only 4 months in fiscal 2024. However, the same was in testing and validation phase*

S. GANESAN M.Tech, MIE, MISET
Chartered Engineer
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which was later converted to Embossing line from fiscal 2024.

Manufacturing Capacity and Capacity Utilisation of Bhiwandi Facility:

Particulars	Unit of Measurement	As on September 30, 2025^			Fiscal 2025			Fiscal 2024			Fiscal 2023		
		Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization
Slitting line	MTPA	4,860	2,853	58.70%	9,720	5,300	54.53%	42,045	14,853	35.33%	67,920	38,864	57.22%
Cut-to-length line	MTPA	1,560	606	38.85%	3,120	1,159	37.15%	12,345	6,353	51.46%	32,520	23,926	73.57%
Shearing line	MTPA	1,560	1,836	117.69%	3,120	3,080	98.72%	3,120	1,664	53.33%	3,120	3,023	96.89%

^The overall annual capacity of BCSSL has been computed at 50%, representing its operational capacity for half of the fiscal year.

Notes:

1) *One line of the Slitting Line with monthly capacity 4,200MT, discontinued from 20th November,2023. Hence considered operating for 7.5 months in fiscal 2024.*
2) *One line of the Cut-to-Length Line with monthly capacity 1,800MT, discontinued 15th July,2023. Hence considered operating for 3.5 months in fiscal 2024.*
3) *Combo with monthly capacity 650MT, discontinued from 15th August,2023. Hence considered operating for 4.5 months in fiscal 2024. Capacity of Combo line considered both on slitting line and cut to length line.*

Manufacturing Capacity and Capacity Utilisation of Ghiloth Facility:

Particulars*	Unit of Measurement	As on September 30, 2025^			Fiscal 2025			Fiscal 2024			Fiscal 2023		
		Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization
Slitting line	MTPA	72,000	19,205	26.67%	93,000	49,647	53.38%	72,000	27,210	37.79%	15,000	4,948	32.99%
Cut-to-length line	MTPA	39,600	14,924	37.69%	59,400	39,247	66.07%	36,300	18,455	50.84%	5,500	4,000	72.73%
Shearing line	MTPA	1,200	4	0.33%	2,400	1,104	46.00%	4,800	2,100	43.75%	2,400	900	37.50%

**As certified by M/s. S. Ganesan, independent chartered engineer, by certificate dated January __, 2026.*

^The overall annual capacity of BCSSL has been computed at 50%, representing its operational capacity for half of the fiscal year.

Notes:

1) *One line of the Slitting Line with monthly capacity 6,000MT, installed on 15th January,2023, hence production capacity considered 15,000MT for fiscal 2023.*
2) *One line of the Cut-to-Length Line with monthly capacity 2,200MT, installed on 15th Janauary,2023, hence production capacity considered 5,500MT for fiscal 2023.*
3) *One line of the Cut-to-Length Line with monthly capacity 2,200MT, commissioned on 15th November,2023, hence production capacity considered 9,900MT for fiscal 2024.*
4) *One line of the Slitting Line with monthly capacity 6,000MT, commissioned on 15th December,2024, hence production capacity considered 21,000MT for fiscal 2025.*
5) *One line of the Cut-to-Length Line with monthly capacity 2,200MT, commissioned on 1st January,2025, hence production capacity considered 6,600MT for fiscal 2025.*
6) *Embossing process Line is currently undergoing the testing and validation phase.*

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Chartered Engineer
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Manufacturing Capacity and Capacity Utilisation of Sri City Facility:

Particulars	Unit of Measurement	As on September 30, 2025^			Fiscal 2025			Fiscal 2024			Fiscal 2023		
		Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization	Installed Capacity	Utilized Capacity	% of Capacity Utilization
Slitting line	MTPA	11,250	4,658	41.40%	22,500	11,849	52.66%	4,688	1,048	22.35%	--	--	--
Cut-to-length line	MTPA	5,502	2,065	37.53%	11,004	4,542	41.28%	2,293	535	23.33%	--	--	--
Shearing line	MTPA	174	109	62.64%	347	123	35.45%	--	--	--	--	--	--

^The overall annual capacity of BCSSL has been computed at 50%, representing its operational capacity for half of the fiscal year.

Notes:

1) *The Slitting line with monthly capacity 1,875MT commissioned on 15th January 2024, hence production capacity considered 4,688MT for fiscal 2024.*
2) *The Cut-to-Length Line with monthly capacity 917MT commissioned on 15th January 2024, hence production capacity considered 2,293MT for fiscal 2024.*

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M - 100949 - 9
LAGAN CONSULTANTS

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9322259362 :

Manufacturing Infrastructure

Facility	Slitting Lines	Cut-to-Length Lines	Shearing Lines	Combination Lines	Embossing Lines
Wada Facility	Two (2) wider slitting lines	One (1) wider and two (2) narrow cut-to-length lines	Nil	One (1) wider combination line	One (1) embossing slitting line
Bhiwandi Facility	Two (2) narrow and two (2) ultra-narrow slitting lines	One (1) cut-to-length line	One (1) shearing line	Nil	Nil
Ghiloth Facility	Two (2) wider slitting lines	One (1) wider and two (2) narrow cut-to-length lines	One (1) shearing line	Nil	One (1) embossing slitting line
Sri City Facility	One (1) wider slitting line	One (1) wider cut-to-length line	One (1) shearing line	Nil	Nil

Manufacturing Capabilities

The Company's manufacturing facility includes the following processing capabilities and specialized equipment:

1) **Slitting Lines**: The Company's facility houses multiple slitting lines, including ultra-narrow, narrow, and wider slitting lines, capable of processing steel coils with width ranges from 22 mm to 1,850 mm and thicknesses from 0.20 mm to 3.20 mm.

2) **Cut-to-Length (CTL) Lines**: The Company operates both narrow and wide cut-to-length lines designed for coils with widths between 150 mm and 1,250 mm and thicknesses ranging from 0.25 mm to 5.50 mm.

3) **Precision and Surface Finish**: The facility's equipment enables slitting tolerances of up to ±0.1 mm, flatness control within 1.5 mm per meter, and consistent surface finish across the processed material.

Notes:

(1) *on relating to the installed capacity as of the dates included above is based on various assumptions and estimates that have been taken into account for calculation of the installed capacity. These assumptions and estimates include the standard capacity calculation practice of industry after examining the calculations and explanations provided by the Company, the equipment production capacities and other ancillary equipment installed at the facilities. The assumptions are also based on the past experience of the Management of Company. The assumptions and estimates taken into account include the following: (i) Number of working days in a fiscal year – 365 days; (ii) Number of working months – 12 months; (iii) Number of shifts in a day - 2; and (iv) Number of working hours per day – 8/12. The installed capacity as September 30, 2025 and as on March 31, 2025, March 31, 2024 and March 31, 2023 have been provided on an annualized basis*

(2) *The information relating to the actual production as of the dates included above are based on the examination of the internal production record provided by the Company, explanations provided by the management, the period during which the manufacturing facilities operate in a fiscal year for expected operations, availability of raw materials, downtime resulting from unscheduled breakdowns, as well as expected operational efficiencies.*

(3) *Capacity utilization has been calculated based on actual production during the relevant fiscal year divided by the aggregate installed capacity all at the end of the relevant fiscal year.*

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b) *Actual time used for the preparation or set up of machinery along with equipment in a month.*
c) *Actual wastage (if any) in the manufacture of the products.*
d) *The production is also based on the demand of each product which is manufactured by the Company.*

(5) *In determining the installed capacity, we have taken into account the past records of the production done by the Company for each of the product. The same is also determined more accurately by taking into account the sales forecast by the Company and current productions being done. We have also verified the production data vis a vis the sales data which are fed into the system for each product and determined the production capacities. We have considered the shifts which are working at the Plant for the production, in determining the capacities. Production Capacity is an important factor that needs to be calculated to determine equipment size, satisfy contractual requirements, aid supply chain management, benchmarking against the competitors and obtaining operating permits /licenses/ approvals from various regulators/ government/ agencies. There is no single way to measure capacity and there are numerous factors to be considered, many of which are unique to specific process or facility. The production capacity calculation does not take into account other factors affecting production. Actual production levels and future capacity utilization rates may therefore vary significantly from the estimated production capacities of the Company's manufacturing plants.*

(6) *In determining the key processing capabilities of the Company's manufacturing facilities, the technical specifications and the indicative machine tolerances and finishing standards are based on the Chartered Engineer's site assessment and the internal records on plant and machinery provided by the Company.*

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Annexure B

We process steel coils into value-added Processed Steel Products, including Slit Coils, Blanks/Sheets, Embossed Slit Coils, Embossed Blanks and Sheared Blanks, strictly based on customer specifications. These products are primarily used in home and commercial appliances and general engineering applications.

The Steel Coils transformed into Slit Coils and Blanks/sheets by way specialised processing by us are set-out below:

Type of Steel Coils		Surface Particulars	End Use Sector
Main category	Sub-category		
Coated Steel Coils	Galvanised Plain	Plain-galvanised Zero Spangle (GIZS)/ Galvanised Iron Skin Pass (GISP)/ Galvanised Iron Regular Spangle (GIRS)	Home & Commercial Appliances and General Engineering
	Colour coated	Embossed with various colours such as White/ Burgundy Red/ Royal Blue, etc.	Home & Commercial Appliances
		Non-embossed with/ without lamination	Home & Commercial Appliances
	Galvalume Plain	Galvalume Regular Spangle (GRS)	Home & Commercial Appliances
Non-coated Steel Coils	Hot Rolled	Plain	Home & Commercial Appliances and General Engineering
	Cold Rolled	Plain	General Engineering

A. Slitting:

In the slitting process, Steel Coils are slit into narrower widths in accordance with customer specifications to produce Slit Coils. Where customers require Slit Coils as the final product, the process concludes at this stage, and the Slit Coils are packed and dispatched. In other cases, the Slit Coils are transferred to the subsequent processing stage, such as embossing or cut-to-length, as applicable.

Our slitting operations deliver high dimensional accuracy and are designed to meet precise customer requirements. The advanced slitting process ensures optimal material utilization without introducing surface defects, thereby minimizing waste and enhancing overall cost-effectiveness.

Explanation of the Shearing process is as under:

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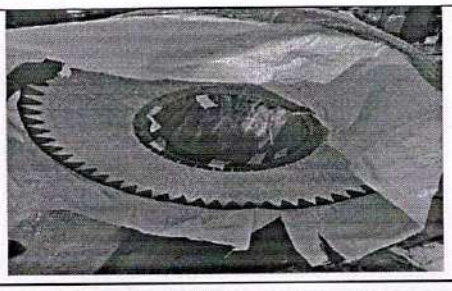
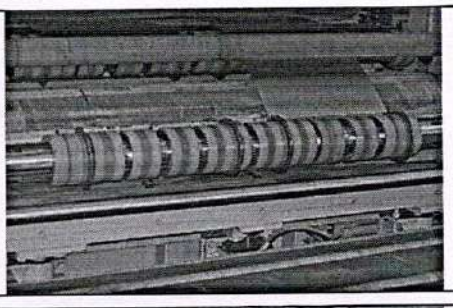
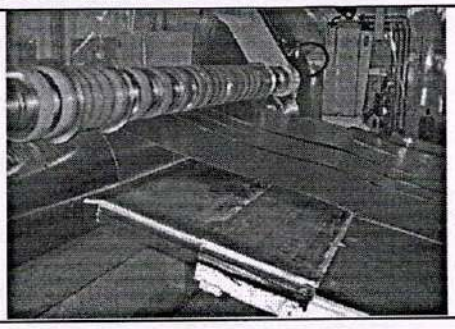
1. Raw Material Handling The slitting process begins with the receipt of Steel Coils in accordance with specific customer specifications. Upon arrival, the Steel Coils are inspected and verified to ensure compliance with the prescribed quality standards. Once verified, the Steel Coils are scheduled for slitting as per the processing plan aligned with customer requirements.	
2. Planning for Slitting Prior to the commencement of slitting operations, a detailed planning sheet is prepared, incorporating all relevant technical details and processing requirements. This planning sheet serves as a reference for the machine operator and is handed over to ensure accurate execution. Proper planning at this stage is critical to maintaining consistency and minimizing processing errors.	
3. Preparation for Slitting At this stage, the operator verifies the Steel Coil number, dimensions (including size and weight), and grade against the planning sheet to ensure accuracy. The Steel Coil is then unwrapped, and its dimensions are measured using calibrated instruments to maintain precision. All relevant data is recorded, and the Steel Coil is prepared for processing.	
4. Machine Setup In this stage, input data is entered into the system in accordance with the slitting plan and machine parameters. The Steel Coil is transferred to the uncoiler using a coil car, threaded through the pinch rolls, passed through the slitter head, and subsequently through the leveler. Proper machine setup is essential to achieve accurate and consistent slitting.	
5. Slitting Operation Before commencing full-scale production, sampling and testing are conducted to verify that the setup meets the required quality standards. If the sample does not meet the prescribed specifications, the Steel Coil is reprocessed through the slitting machine. Upon successful sample approval, regular slitting operations commence, with continuous quality monitoring to ensure consistency throughout the process.	

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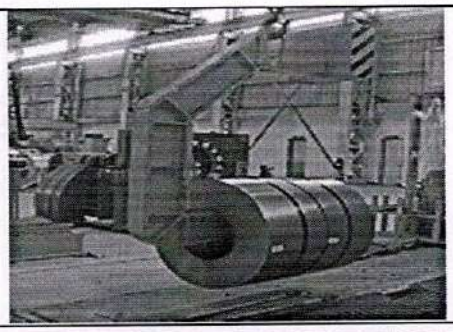
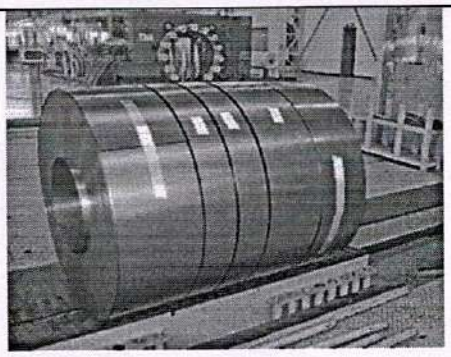
6. Post-Slitting Inspection

Upon completion of the slitting process, final sampling and quality inspection are carried out. If the Slit Coils do not meet the required standards, they are segregated and kept under quality observation for further evaluation or rework. Slit Coils that pass the inspection are cleared for the next stage of processing or for dispatch, as applicable.



7. Packaging & Dispatch

Where no further processing is required, the Slit Coils are weighed for weight verification and packaged in accordance with company standards. The packaged Slit Coils are then transferred to the Finished Goods (FG) storage area and dispatched in line with the company's logistics arrangements and customer delivery schedules. In cases where further processing is required, the Slit Coils are transferred to the subsequent processing stage, such as Embossing or Cut-to-Length, as applicable.



B. Embossing

In Embossing, based on customer specifications, certain slit colour coated steel coils undergo an embossing process to achieve decorative or functional surface finishes. In this process, the slit coils are passed through embossing rollers to create raised or recessed patterns, resulting in Embossed Slit Coils. Where Embossed Slit Coils are required as the final product, they are packed and dispatched accordingly. In other cases, the Embossed Slit Coils are further processed through the cut-to-length stage.

The embossing process enhances surface characteristics such as rigidity, slip resistance, and visual appeal, and is undertaken in accordance with customer requirements. This process is particularly relevant for applications such as refrigerator panels, where patterned surfaces improve structural strength and aesthetics.

1. Raw Material Handling

The embossing process begins with the receipt of slit colour-coated steel coils in accordance with customer specifications. Upon receipt, the slit colour-coated steel coils are inspected for identity, surface quality, and overall condition. Following verification, the coils are scheduled for embossing in line with the approved processing plan.

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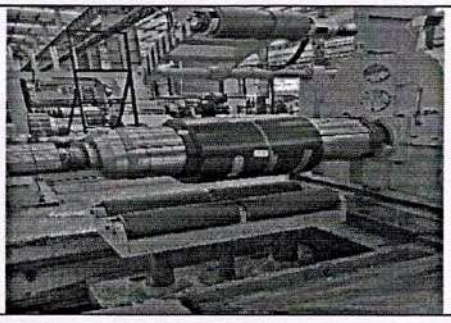
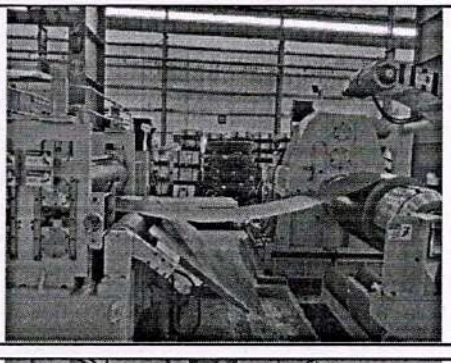
For LAGAN CONSULTANTS

2. Planning for Embossing A detailed planning sheet is prepared, outlining key information such as specifications, dimensions, and embossing requirements. This planning sheet is handed over to the designated machine operator to guide the machine setup and embossing operations. Proper planning at this stage ensures precision, consistency, and adherence to customer requirements.	
3. Preparation for Embossing At this stage, the operator identifies the assigned slit colour-coated steel coil and cross-verifies its coil number, dimensions (size and weight), and grade against the planning sheet. The coil is then unwrapped, and its dimensions are physically verified using calibrated measuring instruments. All observations are recorded in a logbook to ensure traceability and quality assurance.	
4. Machine Setup In this stage, input data is entered into the machine's control system in accordance with the planning sheet and equipment parameters. The slit colour-coated steel coil is transported to the uncoiler using a coil car, threaded through the pinch rolls, and guided into the embossing rolls to initiate the embossing process.	
5. Sampling and Testing Before commencing full-scale embossing, trial samples are taken and tested to verify conformity with the prescribed quality standards. If the samples do not meet the required specifications, necessary adjustments are made to the machine settings and sampling is repeated. Once the samples are approved, embossing operations commence, with continuous monitoring of product quality throughout the process.	
6. Post-Processing Inspection Upon completion of the embossing process, final sampling and quality inspection are carried out. If the results are not satisfactory, the embossed slit coils are segregated and kept under quality observation for further evaluation or rework. Embossed slit coils that pass the inspection are cleared for the next stage of processing or for dispatch, as applicable.	

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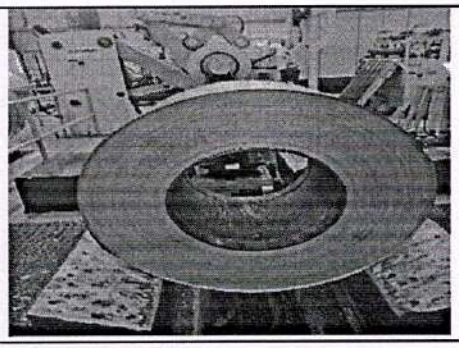
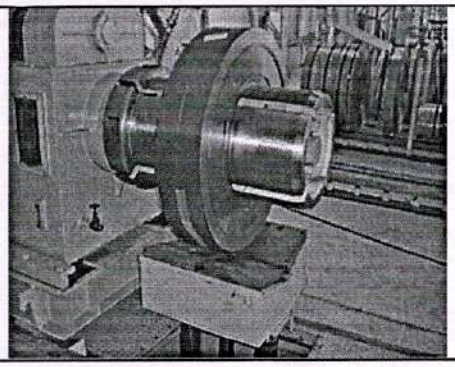
7. Final Handling and Dispatch Where no further processing is required, the embossed slit coils are weighed for weight verification, packaged in accordance with company standards, and transferred to the Finished Goods (FG) storage area. The embossed slit coils are subsequently dispatched or transferred as per the Company's logistics arrangements and customer delivery schedules. In cases where further processing is required, the embossed slit coils are transferred to the next processing stage, i.e., Cut-to-Length, as applicable.	

C. Cut-To-Length Process (CTL)

In the cut-to-length process, Slit Coils or Embossed Slit Coils are precision-levelled and cut into sheets or blanks of specified lengths, resulting in Blanks or Embossed Blanks. Where customers require Blanks or Embossed Blanks as the final product, the process concludes at this stage, following which the products are packed and dispatched. In other cases, the Blanks are forwarded to the subsequent processing stage, namely shearing.

The cut-to-length process ensures accurate levelling and dimensional precision in accordance with customer specifications. The resulting Blanks or Embossed Blanks are customised to meet specific end-use requirements and are particularly suited for applications where tight dimensional tolerances are critical for downstream manufacturing.

1. Raw Material Handling The Cut-to-Length (CTL) process begins with the receipt of Slit Coils or Embossed Slit Coils in accordance with customer specifications. Each batch of Slit Coils or Embossed Slit Coils is carefully inspected to verify identity, quality, suitability, and compliance with customer requirements. Upon verification, the material is scheduled for CTL processing as per the approved processing plan.	
2. Planning for CTL A detailed planning sheet is prepared, capturing all operational, technical, and quality specifications required for the CTL process. This planning sheet is handed over to the designated machine operator to guide machine setup and operations. Proper planning at this stage ensures smooth processing and adherence to customer specifications.	

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Chartered Engineer
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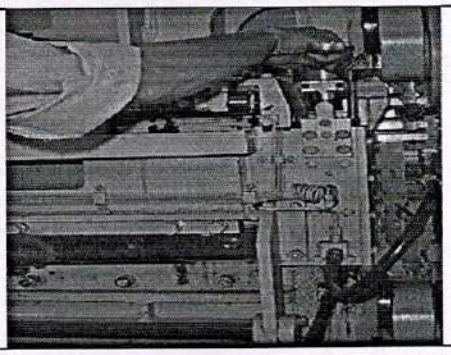
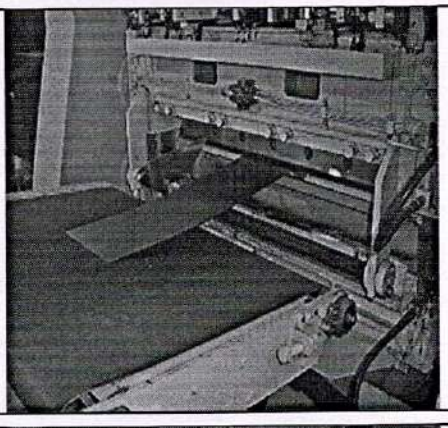
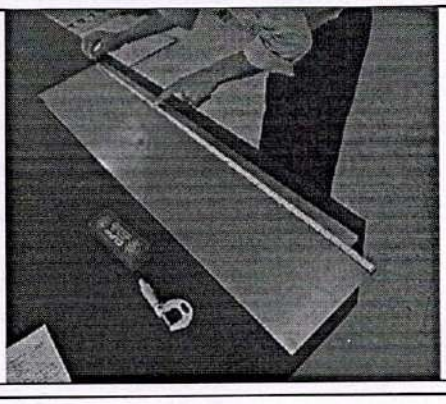
3. Preparation for CTL At this stage, the operator identifies the assigned Slit Coil or Embossed Slit Coil and cross-verifies its coil number, dimensions (size and weight), and grade against the planning sheet. The coil is then unwrapped, and its dimensions are physically verified using calibrated measuring instruments to ensure accuracy. All observations are recorded in a logbook to ensure traceability and quality assurance.	
4. Machine Setup In this stage, input data is entered into the machine's control system in accordance with the planning sheet and equipment parameters. Using a coil car, the Slit Coil or Embossed Slit Coil is transported to the uncoiler, threaded through the pinch rolls, and guided through the leveler to prepare the material for precise length cutting.	
5. Sampling and Testing Before full-scale processing begins, trial samples are taken and tested before starting CTL. If the sample does not meet the required standards, adjustments are made to the machine settings, and sampling is repeated. Once the sample passes quality checks, the processing begins, and the operator continues to monitor product quality throughout the process.	
6. Post-Processing Inspection Upon completion of the CTL process, final sampling and quality inspection are conducted. If the results are not satisfactory, the Blanks or Embossed Blanks are segregated and kept under quality observation for further evaluation or rework. Blanks or Embossed Blanks that pass the inspection are cleared for the next stage of processing or for dispatch, as applicable.	

S. GANESAN M.Tech, MIE, MISET
Chartered Engineer
M-100949-9

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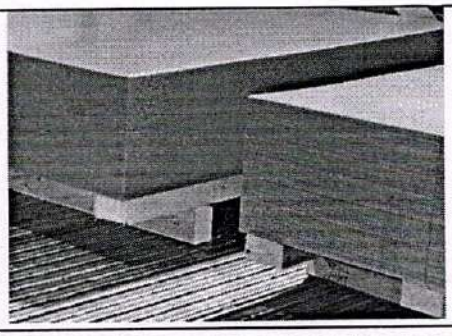
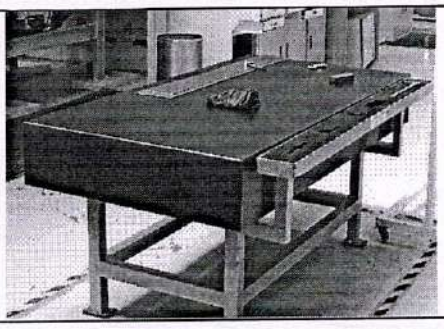
7. Final Handling and Dispatch a) **Blanks:** Where no further processing is required, the Blanks are weighed for weight verification, packaged in accordance with company standards, and transferred to the Finished Goods (FG) storage area. The Blanks are subsequently dispatched or transferred as per the Company's logistics arrangements and customer delivery schedules. In cases where further processing is required, the Blanks are transferred to the next processing stage, i.e., Shearing. b) **Embossed Blanks:** The Embossed Blanks are weighed for weight verification, packaged in accordance with company standards, and transferred to the Finished Goods (FG) storage area and subsequently dispatched or transferred as per the Company's logistics arrangements and customer delivery schedules.	

D. Shearing

In the shearing process, Blanks received from the cut-to-length stage are resized by length, width, or both, resulting in Sheared Blanks. Upon completion, the Sheared Blanks are packed and dispatched to customers.

The shearing process enables precise resizing of Blanks to meet customer-specific dimensional requirements. The resulting Sheared Blanks, produced in standardised or customised sizes, are well suited for direct use in customers' downstream manufacturing processes.

1. Raw Material Handling The shearing process begins with the receipt of Blanks. Each batch of Blanks is carefully inspected to verify identity, dimensions, physical condition, and compliance with customer requirements. Upon successful verification, the Blanks are scheduled for shearing in accordance with the approved processing plan.	
2. Planning for Shearing A detailed planning sheet is prepared, capturing the required material dimensions, specifications, and operational parameters for the shearing process. This planning sheet is handed over to the designated machine operator to guide the setup and execution of the shearing operations.	

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Chartered Engineer
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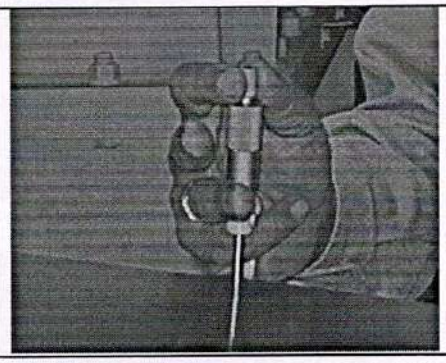
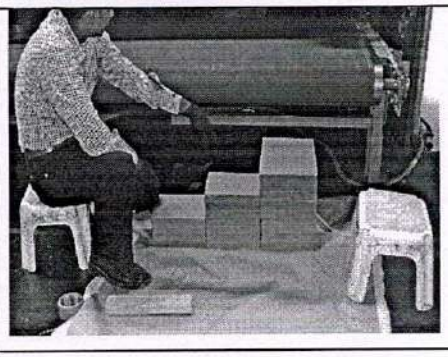
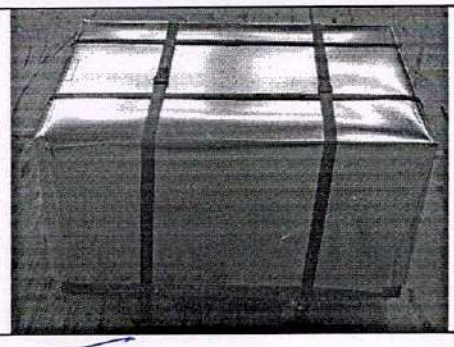
3. Preparation for Shearing At this stage, the operator identifies the assigned Blanks and cross-verifies the batch number, dimensions (size and weight), and grade against the planning sheet. The Blanks are then unwrapped, and their dimensions are physically verified using calibrated measuring instruments to ensure accuracy. All observations are recorded in a logbook to ensure traceability and quality assurance.	
4. Machine Setup In this stage, input data is entered into the shearing machine's control system in accordance with the planning sheet and equipment parameters. The Blanks are then manually fed into the shearing machine for cutting into the desired lengths or widths.	
5. Sampling and Testing Before commencing full-scale shearing operations, trial samples are produced and tested to verify conformity with the prescribed quality standards. If the samples do not meet the required specifications, necessary adjustments are made to the machine settings and sampling is repeated. Once the samples are approved, shearing operations commence, with continuous monitoring of product quality throughout the process.	
6. Post-Processing Inspection Upon completion of the shearing process, final sampling and quality inspection are conducted. If the results are not satisfactory, the Sheared Blanks are segregated and kept under quality observation for further evaluation or rework. Sheared Blanks that pass the inspection are cleared for dispatch.	
7. Post-Processing Inspection In the final stage, the Sheared Blanks are weighed for weight verification, packaged in accordance with company standards, and transferred to the Finished Goods (FG) storage area. The Sheared Blanks are subsequently dispatched or transferred as per the Company's logistics arrangements and customer delivery schedules.	

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Further, each of these processing operations- Slitting, Cut-to-length, Embossing and Shearing can function either independently or as part of an integrated processing sequence, depending on the specific requirements and specifications of our customer. For instance, Steel Coils initially processed through a slitting line may subsequently undergo embossing and/or cut-to-length process before final dispatch, or in some cases, may be supplied directly to the customer as Slit Coils. As a result, these operations are interconnected and often overlap, with one process frequently feeding into or complementing another within the processing cycle.

S. GANESAN M.Tech, MIE, MISET
Chartered Engineer
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Annexure C

- **List of documents reviewed (Certifications / manufacturing facilities / factory license)**

1. Bombay Coated and Special Steels Ltd. – Capacity vs Utilization of All Manufacturing Process Lines

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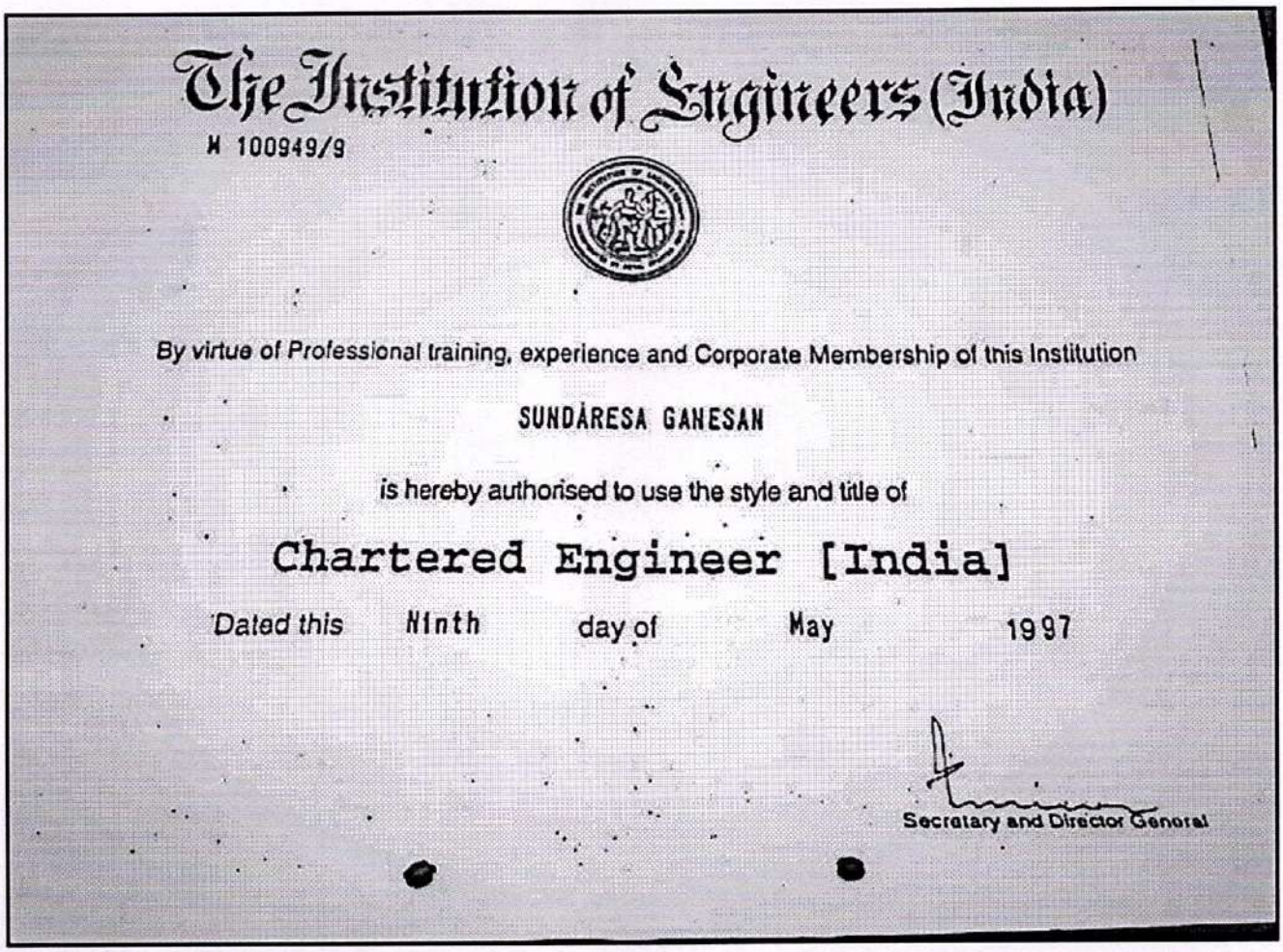
Schedule I



The Institution of Engineers (India)

M 100949/9

By virtue of Professional training, experience and Corporate Membership of this Institution

SUNDARESA GANESAN

is hereby authorised to use the style and title of

Chartered Engineer [India]

Dated this Ninth day of May 1997

Secretary and Director General

S. GANESAN M.Tech, MIE, MISET
Chartered Engineer
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