Ref: AIVIBE/SIDBI/DPR/2026-10/001 Date: 16 October 2026

PROJECT FINANCE DOSSIER AND DETAILED PROJECT REPORT (DPR)

AiAmbA device plant and edge data centre, Tamil Nadu — selling from day 61

Proposal to SIDBI under STHAPAN ("financing for setting up new units/greenfield projects")

Document	AIVIBE/SIDBI/DPR/2026-10/001
Revision	Rev 2.0 — 16 October 2026
Borrower	AiVibe Software Services Private Limited · CIN U47912TN2024PTC173493 · PAN ABBCA3975H · GSTIN 33ABBCA3975H1ZQ · DPIIT DIPP185841 · LEI 335800CD8ILS5C7ERN32
Project cost	₹68.78 crore
Term loan requested	₹50.00 crore under STHAPAN, MCLR-linked, 7 years including a 2-year moratorium
Promoters' contribution	₹18.78 crore (27.3%) as equity share capital
Companion documents	Market Intelligence and Feasibility Report (AIVIBE/SIDBI/MIR/2026-10/006) · Risk Mitigation and Contingency Blueprint (AIVIBE/SIDBI/RSK/2026-10/007) · Costing Schedule and tentative cost by vendor (AIVIBE/SIDBI/CST/2026-10/008) · Financial Model and CMA Data (AIVIBE/SIDBI/FIN/2026-10/002) · Valuation (www.aivibe.in/valuation)

1. The proposal on one page

Item	Proposal
Project	AiAmbA device plant and data centre, SIPCOT Industrial Park, Perundurai (Erode district), Tamil Nadu: ₹68.78 crore
Term loan (STHAPAN)	₹50.00 crore, MCLR-linked; 7 years including a 24-month moratorium; then 60 monthly instalments stepping up each year from ₹41.67 lakh to ₹1.25 crore a month

For AIVIBE SOFTWARE SERVICES PVT LTD

DIRECTOR
Aravind Jayamohan · DIN 07977617

Item	Proposal
Promoters' contribution	₹18.78 crore (27.3%) as equity share capital
Working capital	Separate limit under SIDBI's Working Capital scheme, as assessed
Releases	₹37.50 crore (75%) on day 1, paid in one shot straight to SIPCOT for the plot, the builder and every maker and seller; ₹45.00 crore (90%) by day 30 after the mortgage; the last 10% is a performance release at month 6.
Security	Mortgage of the leasehold rights in the SIPCOT plot and the building (₹37.29 Cr); hypothecation of every movable project asset (₹13.97 Cr); current assets; CGTMSE Hybrid Security ₹10 crore; promoters' personal guarantees. SIPCOT allots at a concessional industrial rate; land at Perundurai changes hands at far higher prices (about ₹2 crore for 10 cents), so the security at market value is well above the figure at cost
Repayment strength	Lowest DSCR in a repayment year 2.62× (SIDBI's floor 1.30×), average 6.43×; fixed-asset cover 1.03×
Sales	From day 61: 1,000 AJ · 100 N · 10 J launch stock, all tested
Subsidies	Not in any figure above. The Tamil Nadu capital subsidy (₹1.50 crore, the scheme confirmed as on date) goes straight to principal when received (§10, §12)

2. The borrower

2.1 Identity and registrations (verified)

Item	Detail	Evidence
Company	AiVibe Software Services Private Limited, incorporated 20 Sep 2024, ROC Chennai	MCA master data (8 Oct 2026); certificate of incorporation
Capital	Authorised ₹15 lakh (MCA) · paid-up ₹10 lakh	MCA master data; ITR-6 AY 2025-26
Directors	Aravind Jayamohan (DIN 07977617) and Jayagiri Manoharan (DIN 07587178), both promoters	MCA master data
Tax and trade	PAN ABBCA3975H · GSTIN 33ABBCA3975H1ZQ (from 28 Nov 2024)	KYC records
Start-up	DPIIT DIPP185841 (issued 18 Dec 2024, valid to 19 Sep 2034)	DPIIT certificate
Identifier	LEI 335800CD8ILS5C7ERN32	LEI record
Charges	None registered	MCA index of charges

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Item	Detail	Evidence
MSME	UDYAM-TN-34-0075101 · micro enterprise (to be updated with manufacturing, §2.4)	Udyam certificate
Information security	ISO/IEC 27001:2022 · UBML-ISMS-0912024005 · valid to 08 Dec 2027	Certificate
D-U-N-S	756149098	Dun & Bradstreet record
Programmes	NVIDIA Inception member (Capital Connect, May and Aug 2026); Intel Partner Showcase (OEM storefront); Nessum Alliance member (Dec 2024)	Programme records; issuer web pages

2.2 Financial record

Year	Sales	Profit after tax	Net worth	Borrowings	Evidence
FY 2024-25 (20 Sep 2024 – 31 Mar 2025)	₹63,92,211	₹76,413	₹10,76,413	Nil	ITR-6 AY 2025-26, ack 999211691281225, filed 28 Dec 2025; audited
FY 2025-26	₹1,03,61,850	—	—	—	Sales register and GST liability report

About 21% of FY 2025-26 sales were with promoter-family concerns, and the main purchases came from Alfa Precision Industries. These are disclosed in §2.3 and will be shown in the audited FY 2025-26 accounts.

2.3 Promoters and associate concerns

Promoters. - Aravind Jayamohan, Founder and Director (DIN 07977617): Managing Director of Emmarkay Private Limited, a precision-manufacturing company in Coimbatore, since its incorporation in 2017; from a manufacturing family active since 1992; builds enterprise software and industrial AI. - Jayagiri Manoharan, Co-founder and Director (DIN 07587178): 15+ years in structural construction and heavy fabrication.

Associate concerns (disclosed for the "Associate Concerns" annexure): - Emmarkay Private Limited (precision automotive parts, Coimbatore); - Alfa Precision Industries; - AJAIR Tech Mobility LLP; - Q Raise Structures; - AiVedha Inc (USA).

Related-party transactions are listed, with amounts, in the application annexure. No associate concern gives a guarantee for this loan, because that would void the CGTMSE cover (§9).

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2.4 Actions before sanction (honest list)

1. **Udyam.** Change AiVibe's major activity from Services to Manufacturing; keep 26303 (already listed), add 26104, 26209 and 26517, review 26103 (AiVibe does not make chips), and add the Perundurai plant as a unit.
2. **MOA.** Object 2 of the e-MOA (INC-33) already covers "embedded systems … complete device often including hardware and mechanical parts and software programs, control devices". To remove any doubt at legal scrutiny, add the words "manufacture and assembly of electronic devices" by special resolution and MGT-14. The CIN activity code 47912 is e-retail.
3. **Capital and equity.** - Raise the authorised capital. - Obtain equity commitment letters for the promoters' contribution, then allot shares (SH-7, PAS-3). - Reconcile the shareholding: the filed return shows 50:50, while the 2026 documents show 90:10.
4. **Filings.** Complete the FY 2024-25 annual filings (AOC-4, MGT-7A) and produce the audited FY 2025-26 accounts.
5. **Purchase orders.** Produce the three Tier-1 purchase orders (₹1.13 crore claimed) on AiVibe's name, or remove them from the application.
6. **Land.** Secure the SIPCOT allotment of plot S-1 Pt1 (3.00 acres, Perundurai Industrial Park, Erode district), register the 99-year lease deed and obtain the change of land use from commercial to industrial for the plant, so that at least 75% of the land is available before the first release; the mortgage (MODT) follows registration.
7. **Certificates.** Produce the ISO 9001 and ZED certificates if they are held. ZED raises the CGTMSE cover to 85%, and ISO 9001 is needed for the Tamil Nadu capital subsidy.
8. **Intellectual property.** Assign the software and device IP from the founder and AiVedha Inc. (associate) to AiVibe by a stamped deed; file the AiAmbA, AJ Series and AiCippY trademarks in the company's name (the "AIVIBE" mark is in the founder's own name and under objection); align the public pages that carry AiVedha branding.
9. **Product certification.** File BIS CRS, WPC ETA and the TEC applicability check in week 1 (schedule in §4; Risk Blueprint RSK-17).

3. Products and technology

	AJ Series	N Series	J Series
What it does	Plugs into one CNC or PLC machine and lets the operator ask it questions in their own language through the AiCippY app	Runs AI for a whole shop floor on site	Vision AI that watches up to six machines

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	AJ Series	N Series	J Series
Price (ex-GST)	₹9,999 launch price (list ₹15,000; launch offer proposed to be co-branded with SIDBI)	₹50,000	₹99,000
Software	AiCippY, ₹999 per device per month	same	same

- **Safety.** No change reaches a machine without a person's approval: every write passes a deny-by-default approval gate in the edge software, released only by a one-time approval (60 seconds, bound to the customer, operator, device and value) given by slide-to-confirm in the AiCippY app, and logged; the device's write profile is empty until commissioning, and writes are off by default (Risk Blueprint RSK-02).
- **Readiness today.** The AJ firmware reads Siemens, Mitsubishi and Modbus controllers; the FANUC driver (FANUC's licensed FOCAS library) and the device-side write path are completed before day 61 (Risk Blueprint RSK-18). The protocol layer covers 17 device families.
- **Code base.** About 13.4 lakh lines of AiVibe's own code across its product suites (valuation working papers).
- **Market, competition and the launch plan** are in the Market Intelligence Report and are not repeated here.

4. Schedule of implementation (60 days to sales)

When	Plant and infrastructure	Supply, people and market
Before day 1	SIPCOT plot S-1 Pt1 allotted and the lease deed registered (at least 75% of the land in hand, as RBI requires before the first release)	Equity commitment letters; financial closure
Day 1	Property bought and registered, then mortgaged to SIDBI (MODT); own-plant building plan filed (DTCP / local body); a ready-built shed taken on lease for the electronics line; machine orders placed (rules below)	Volume purchase orders for the boards of all three devices (AJ, N, J); walk-in mass recruitment drive opens; BIS CRS and WPC ETA filed, TEC applicability checked, a BIS-recognised lab booked
Days 1–30	Shed fitted out: ESD flooring, power, compressed air; electronics line delivered, installed and trial-run (White category: intimation to TNPCB; factory licence)	Operators, test technicians and engineers hired and trained on the line
Day 30	Part of the plant running: electronics assembly line, test bays and stores in the ready-built shed, machines installed	Boards for the launch stock received and inspected

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When	Plant and infrastructure	Supply, people and market
Days 30–60	Lines run in shifts; quality system and traceability live; certification tests completed; own plant: planning permission and Consent to Establish for moulding and forging; steel fabrication starts	Field programme and online pre-booking (Market Intelligence Report §9)
Day 45	All electronics lines installed and running, certified by the Lender's Independent Engineer	—
Day 60	Production and infrastructure ready; launch stock built and 100% tested: 1,000 AJ · 100 N · 10 J	Product certifications in hand
Day 61	—	Online sales open
Month 6	Own plant on the SIPCOT plot at Perundurai complete: moulding hall and cold forging (Consent to Operate), edge data centre, substation and solar roof; the electronics line moves in: plant at 100%	Full team in place

Why two steps: electronics assembly is a White-category activity that can start in a ready-built shed in about 28 days, while moulding and forging need about 60 days of consents and the own building needs about 77 statutory days plus construction (approvals research, 14 Oct 2026). Release amounts and their conditions are in §7; they are not repeated here.

Rules of execution: - At least 70% of machine value comes from Indian makers. - Imported machines are bought only if they are in stock in India, and are paid on delivery through SIDBI's FLC.

5. Project cost

#	Head	₹ crore	Share
1	Land and building	37.29	54.2%
2	Production machinery	5.36	7.8%
3	Vehicles and movables	0.85	1.2%
4	Quality control, utilities and line accessories	1.83	2.7%
5	Computers, servers and data centre	5.93	8.6%
6	Indirect costs: licences, approvals, permissions, recruitment, 40 field devices, student field programme	0.68	1.0%
7	Preliminary and pre-operative expenses	3.60	5.2%

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#	Head	₹ crore	Share
8	Provision for contingencies (10% of hard cost)	5.13	7.5%
9	Interest during the 60-day build (IDC)	0.79	1.1%
10	Margin money for working capital (25%)	1.06	1.5%
10a	Interest reserve for the ramp-up (6 months)	2.49	3.6%
10b	Margin for initial cash losses (year 1 ramp-up), from the promoters	1.80	2.6%
11	Already spent on product readiness, at cost (to be CA-certified; promoters' contribution already brought in)	1.97	2.9%
	Total project cost	**68.78**	**100%**

Every cost includes 18% GST; land carries none. GST paid on plant and machinery is creditable, and the credit goes to working capital, not into these figures. Plant, machinery and equipment (heads 2–5 plus plant items in head 1), counted without GST for the MSE test: **₹15.75 crore**, of which **87% by value from Indian makers**.

Construction. Contractor: Anusamm Constructions (M. Sabari Anand, M.E. (Structure), structural engineer and contractor). Architect: Sabari Anand. The bill of quantities at 2026 rates is in Anusamm Constructions' tentative-cost sheet, with the concept drawing set (cost sheet, drawings). The estimate carries two disclosed allowances, each 20% of the base cost: design development (the drawings are at concept stage) and price escalation (material prices are rising week on week). Together they are ₹7.53 crore. They are drawn only on approved working drawings and on certified escalation, never as an advance.

Indirect costs (head 6), line by line:

- DTCP / local-body planning permission fee: ₹0.1 lakh
- Construction workers welfare cess (1% of the building cost): ₹28.1 lakh
- Factory licence, own plant: ₹1.2 lakh
- Factory licence, leased shed: ₹0.7 lakh
- TNPCB consent to establish and to operate: ₹8.6 lakh
- BIS Compulsory Registration Scheme fees: ₹1.6 lakh
- WPC equipment type approval (ETA): ₹0.3 lakh
- DPDP Act readiness (data map, gap assessment, policies, consent and breach processes): ₹4.0 lakh
- Consumer Protection (E-Commerce) Rules setup: policies, grievance officer, seller and price disclosures: ₹1.0 lakh

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- Trademark filings: AiAmbA, AJ Series, AiCippY in classes 9 and 42 (6 applications, e-filing, 'other applicant' rate): ₹0.5 lakh
- Trademark attorney fees, 6 applications: ₹0.3 lakh
- ROC fee, form SH-7, raising authorised capital from Rs 15 lakh to Rs 25 crore: ₹19.9 lakh
- Tamil Nadu stamp duty on the authorised-capital increase (articles at 0.05% of Rs 25 crore, plus memorandum Rs 200): ₹1.2 lakh
- Tamil Nadu stamp duty on loan agreement, hypothecation deed, acknowledgement of debt and two guarantee deeds, plus ROC CHG-1 x2 and CERSAI x3: ₹0.8 lakh

Pre-operative expenses (head 7), line by line:

- Ready-built Grade A shed 20,000 sq ft: ₹26/sq ft × 7 months – ₹30 × 11 months: ₹66.0 lakh
- Stamp duty 1% + registration 1% (cap ₹40,000) on the shed lease: ₹1.1 lakh
- ESD flooring in the shed, 8,000 sq ft, not recoverable (₹80–220/sq ft): ₹17.6 lakh
- Walk-in mass recruitment drive (Tamil dailies, Naukri, apna, WorkIndia, venue, verification) for 39 hires by day 60: ₹7.7 lakh
- National cricket ad slot, one 30-second spot (3 x 10-second units at the IPL 2026 SD+HD rate): ₹54.0 lakh
- Launch film production, 30-60 s, basic TVC tier (single location, 1-2 actors, field footage reused): ₹30.0 lakh
- Rs 499 pre-booking campaign, days 30-60: Meta Rs 15 lakh, YouTube Rs 10 lakh, 10 creators at Rs 1.5 lakh, creative and landing page Rs 2 lakh: ₹42.0 lakh
- Field programme days 30-60: 25 interns in 5 cities, 26 days (stipend, local travel, per diem, accident cover, city logistics): ₹11.7 lakh
- 40 field devices built (AJ, launch-lot BOM): ₹2.0 lakh
- 10 geo-tagged video kits (phone, gimbal, microphone): ₹3.7 lakh
- Editing of about 650 sixty-second feedback videos: 2 mid-level editors for one month: ₹1.2 lakh
- SIDBI upfront / processing fee, 2% of the Rs 50 crore term loan (GST 18% extra): ₹100.0 lakh
- Lender's independent engineer (LIE): 4 certifying visits (at each release and at completion) incl. travel: ₹10.0 lakh
- Valuation of securities by SIDBI-empanelled valuer: 3 assignments (land and building, plant and machinery, IT assets): ₹0.7 lakh
- Legal / title search, legal scrutiny report, secretarial search and security creation (SIDBI panel advocate): ₹1.5 lakh
- Techno-economic viability (TEV) study fee, 0.10% of the Rs 50 crore loan: ₹5.0 lakh
- Contractor's all-risk / erection all-risk insurance for the build (insured value Rs 52.4 crore incl. 20% escalation): ₹6.3 lakh

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Already spent on product readiness (head 11), line by line:

- CNC machines for the validation lab (FY 2025-26): ₹66.5 lakh
- Smart water-flow-meter R&D (technical R&D, FY 2025-26): ₹57.1 lakh
- Laptops for development (FY 2025-26): ₹22.1 lakh
- Storage drives (FY 2025-26): ₹21.7 lakh
- Laptop accessories (FY 2025-26): ₹15.3 lakh
- Other development purchases (FY 2025-26): ₹1.3 lakh
- Cloud development spend paid after free credits (AWS, Jan–Jun 2026): ₹9.5 lakh
- Certifications, registrations and developer programmes (FY 2024-25): ₹3.6 lakh

Capacity: with the scaling machines in place by month 6, the line makes about 1.75 lakh devices a year on one shift (placement-machine hours at the year-4 mix), so the plan's year 4 to year 7 volumes need no new machines; year 1 uses about 13% of one shift.

Every line has a named vendor and a tentative cost, GST included. The 25 final vendors and payees each have a cost sheet; the costing schedule compares all 73 vendors researched and adds every line up to the project cost. **Annexure B** lists each line with its make and model, quantity, amount, vendor and cost sheet. Computers, servers, networking and the data centre are paid on day 1 with the machines, straight to their sellers.

MSE test. - Plant, machinery and equipment (heads 2–5, including HVAC, clean-room systems and the substation if capitalised as plant) come to ₹15.75 crore. That is within the ₹25 crore limit for a small enterprise. - Land, building and furniture are excluded from the test (S.O. 2119(E) para 4(3), as amended by S.O. 1364(E)).

6. Means of finance

Source	₹ crore	Share	Terms
SIDBI term loan — STHAPAN	50.00	72.7%	MCLR-linked as per SIDBI's internal rating (benchmark one-year MCLR 8.35% w.e.f. 10 Oct 2026); 7 years including a 2-year moratorium; upfront fee up to 2%
Promoters' contribution already brought in: product readiness spent, at cost	1.97	2.9%	Spent before day 1 (head 11); to be certified by a CA

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Source	₹ crore	Share	Terms
Promoters' contribution: fresh equity share capital	16.81	24.4%	Brought in before the first release; promoters and investors, with commitment letters; SIDBI's Atmanirbhar Start-up Venture Fund invited to co-invest. It pays first for the computers, servers and data centre
Total	**68.78**	**100%**	

Working capital: a separate limit of about ₹3.18 crore under SIDBI's Working Capital scheme (75% of the assessed need), secured by hypothecation of stock and book debts.

Not in the means of finance (when received, they pre-close principal at nil charge, the loan being an MSE floating-rate loan): - Tamil Nadu Special Capital Subsidy for thrust-sector electronics, ₹1.50 crore. It is paid in three instalments through SIDBI, subject to DIC sanction after commercial production. - MeitY GENESIS 2.0 matching support of ₹50 lakh, against a verified private term sheet.

7. Expected disbursement schedule

SIDBI is bound by the RBI (Project Finance) Directions, 2025 (RBI/2025-26/59, in force 1 Oct 2025). The schedule below is built to meet them:

- **Before the first release:** financial closure (at least 90% of the project cost legally tied up, equity included), at least 75% of the land available (the SIPCOT plot at Perundurai allotted and its lease deed registered), and the promoters' equity brought in first or pro rata.
- **Every release:** in step with the stage of completion certified by the Lender's Independent Engineer (LIE) and with equity already infused.
- **Payment:** SIDBI is requested, as a sanction condition, to pay SIPCOT for the plot, the builder and the machine makers and sellers directly; imported machines through SIDBI's foreign letter of credit (FLC).

Release	When	Condition	Amount	Cumulative	Paid directly to
1	Day 1 · in one shot	Loan sanctioned and our equity in: SIPCOT for the plot, the builder's advance and every maker and seller paid directly, the same day	₹37.50 Cr	75%	SIPCOT, registration and TNPDCL ₹5.67 Cr, Anusamm Constructions (builder) ₹11.29 Cr, Raja Electricals (electrical works) ₹1.82 Cr, Machine makers and sellers ₹7.99 Cr, Computer and data-centre sellers ₹5.42 Cr, Kondaas Automation (solar EPC) ₹1.05 Cr, AiVibe, against bills ₹4.25 Cr

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Release	When	Condition	Amount	Cumulative	Paid directly to
2	Day 30 · after the mortgage	Property mortgage (MODT) registered; structure certified by the lender's independent engineer	₹7.50 Cr	90%	Anusamm Constructions (builder) ₹5.68 Cr, Raja Electricals (electrical works) ₹0.42 Cr, Kondaas Automation (solar EPC) ₹1.40 Cr
3	Month 6 · on performance	2,750 devices sold since day 61 (80% of plan) and the plant certified complete	₹5.00 Cr	100%	Anusamm Constructions (builder) ₹4.27 Cr, Raja Electricals (electrical works) ₹0.31 Cr, Kondaas Automation (solar EPC) ₹0.42 Cr

₹37.50 crore (75%) on day 1, paid in one shot straight to SIPCOT for the plot, the builder and every maker and seller; ₹45.00 crore (90%) by day 30 after the mortgage; the last 10% is a performance release at month 6.

8. Security

In SIDBI's own words:

#	Security	What it covers	Value (₹ crore)
1	"First charge by the way of mortgage in favour of SIDBI"	The leasehold rights in the SIPCOT plot at Perundurai and the factory building (MODT)	37.29
2	"First charge on assets (both moveable / immoveable) created / to be created under the project" — hypothecation	Plant, machinery and equipment in heads 2–5	13.97
3	Hypothecation of current assets	Stocks and book debts (working-capital limit)	as per drawing power
4	CGTMSE guarantee — CGS-I "Hybrid Security"	"The remaining unsecured part of the credit facility, upto a maximum of ₹10 crore"; cover 75% of the amount in default (85% if ZED certified)	10.00 (cover)
5	"Personal guarantees of promoters"	Aravind Jayamohan and Jayagiri Manoharan, promoter directors (not third-party guarantees under CGTMSE)	—
6	Pledge of promoters' shares (if SIDBI requires)	Additional comfort; its value entered as collateral must not exceed (loan – ₹10 crore) so the CGTMSE cover is not reduced	—

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- **Fixed-asset cover** at full release: 1.03× (project fixed assets ÷ term loan).
- **Security cover including the CGTMSE guarantee:** 1.18×.
- **No associate concern gives a guarantee.** Corporate guarantees from Emmarkay, Alfa Precision, AJAIR, Q Raise or AiVedha Inc would count as third-party guarantees and void the CGTMSE cover.

9. CGTMSE ₹10 crore — how it sits, and what must be true

How it sits. - CGTMSE's FAQ: "the guarantee cover available will be restricted to credit of ₹10 crore even though credit extended is more than ₹10 crore." - Circular 191/2021-22: "there is no stipulation of maximum loan limit under the scheme." - Under Hybrid Security, SIDBI keeps its first charge on the project assets as primary security. CGTMSE needs "no … security / charge in favour of CGTMSE by way of legal documentation." - The guarantee is part of the security package. It is not a separate loan and does not add to the total. - The cover is the top ₹10 crore slice of the outstanding. It is fully in force through construction, ramp-up and the moratorium, when risk is highest.

Cost. The Annual Guarantee Fee for the "above ₹8–10 crore" slab is 1.20% p.a. at the standard rate: ₹12.00 lakh in year 1, then charged on the covered outstanding. It is reimbursed by AiVibe, inclusive of GST (CGTMSE Circular 251/2024-25).

Eligibility checklist.

#	Condition	Position	Status
1	Lender is a CGTMSE member lending institution	SIDBI is listed under Financial Institutions	Met
2	₹10 crore cap applies to SIDBI ("select FIs")	Confirmed in writing by SIDBI at sanction	At sanction
3	Borrower is a micro or small enterprise (plant, machinery and equipment ≤ ₹25 crore; turnover ≤ ₹100 crore)	Plant, machinery and equipment held at ₹15.75 crore; FY 2024-25 turnover ₹0.64 crore	Met by design
4	Udyam registration with the financed activity	Add manufacturing NIC codes (26104, 26303, 26209, 26517) and the Perundurai plant to AiVibe's Udyam	Action (online, free)
5	Objects in the MOA permit electronics manufacturing	Object 2 covers embedded systems and complete devices; add explicit "manufacture and assembly" wording (special resolution, MGT-14)	Action
6	Project assets entered as primary security	SIDBI's CGTMSE application entries	Action (SIDBI)
7	No third-party guarantee; no NCGTC cover on the same facility	Promoter-director guarantees only; CGTMSE only	Met

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#	Condition	Position	Status
8	Investment-grade internal rating (loans above ₹50 lakh)	SIDBI's SMART rating	Action (SIDBI)
9	ZED certification (optional: 85% cover, 10% fee cut)	Certificate to be produced if held	Optional

If AiVibe later becomes medium, CGTMSE's liability freezes at the outstanding on that date (Scheme cl. 14(ii)). It is not cancelled. The Udyam classification also lags by two years. With plant, machinery and equipment held at or below ₹25 crore, the top-slice cover runs off before any likely graduation.

10. Schemes that pre-close principal or cut cost (not in the means of finance)

Scheme	Body	What AiVibe can get	When paid	Status
Special Capital Subsidy for thrust-sector enterprises (electronics), Tamil Nadu MSME Policy 2021, G.O.(Ms) No.37 of 06.07.2021	MSME Department, Govt of Tamil Nadu (DIC)	₹1.50 crore = min(25% of eligible new plant and machinery, ₹150 lakh)	₹50 lakh at commercial production, ₹50 lakh after year 2, ₹50 lakh after year 3, released through SIDBI into the loan account	Subject to DIC sanction after commercial production; needs ISO 9001, an eligible electronics item, and the plant added to Udyam as a manufacturing unit
Pradhan Mantri Viksit Bharat Rozgar Yojana, Part B (employers)	Ministry of Labour and Employment, through EPFO	Up to ₹3,000 a month per net new job with EPF wage above ₹20,000, for 4 years in manufacturing (up to ₹1.44 lakh a job)	Every six months	Open for jobs created 01.08.2025 to 31.07.2027
Payroll Subsidy, Tamil Nadu MSME Policy 2021	MSME Department, Govt of Tamil Nadu	Employer EPF reimbursed up to ₹24,000 per regular employee a year for 3 years	Yearly claim	Only if the site is more than 50 km from Chennai city centre or in a backward block
MeitY GENESIS 2.0 (MeitY Startup Hub, through AIC-SMUTBI)	MeitY Startup Hub	₹50 lakh, matched to a private investor's ₹50 lakh	On a verified private term sheet and proof of receipt	Application by AiVibe on the private term sheet

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Scheme	Body	What AiVibe can get	When paid	Status
Q-Cert, Tamil Nadu MSME Policy 2021	MSME Department, Govt of Tamil Nadu	Up to ₹2 lakh of certification cost (ZED)	On claim	On certification

Outside this proposal: ECMS (devices are not covered under the scheme) and MeitY DLI (chip design only). No stamp-duty, electricity-tax or interest-subvention concession is counted.

11. Projections

Main assumptions (full list in Annexure A): - Volumes: - launch stock of 1,000 AJ, 100 N and 10 J sold from day 61; - about 10,000 AJ in year 1 and 25,000 / 50,000 / 80,000 devices in years 2–4 (the company's volume plan), then +20,000 a year; - N at 10% and J at 1% of AJ units, the launch ratio. - Prices: ₹9,999 / ₹50,000 / ₹99,000 ex-GST. AJ is announced at a ₹15,000 list price and sold at ₹9,999 at launch (an offer proposed to be co-branded with SIDBI); the model uses ₹9,999 throughout. AiCippY ₹999 per device per month, taken by 70% of devices, with 1% monthly churn. - Build costs (ex-GST): AJ ₹4,500 · N ₹33,000 · J ₹75,000 per unit, materials plus assembly and test (AiVibe's making cost, promoter, 16 Oct 2026). - Operating costs: fixed costs (people, power, rent of utilities, cloud, insurance, upkeep) ₹27 lakh a month from month 1, ₹28 lakh a month from month 2, ₹37 lakh a month from month 3, ₹50 lakh a month from month 6, ₹59 lakh a month from month 7, ₹73 lakh a month from month 12, growing 40% a year; variable costs 25% of revenue (marketing, freight, payment gateway, warranty); AiCippY cloud and support ₹120 per subscribed device a month. - Tax at 25.17%. Depreciation by straight line over Companies Act lives: buildings 30 years, plant 15, servers 6, vehicles 8.

₹ crore unless stated.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Devices sold (AJ / N / J)	10,000 / 1,000 / 100	25,000 / 2,500 / 250	50,000 / 5,000 / 501	80,000 / 8,000 / 800	100,000 / 9,999 / 1,000	120,000 / 12,000 / 1,200	140,000 / 14,001 / 1,400
AiCippY subscriptions at year end	7,475	25,077	59,131	111,458	172,600	241,557	317,442
Device revenue	15.99	39.97	79.95	127.91	159.88	191.87	223.85
Software revenue	3.70	19.97	51.32	103.46	171.51	249.47	336.21
Total revenue	19.69	59.94	131.27	231.37	331.40	441.34	560.06

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	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Cost of devices	8.55	21.38	42.76	68.40	85.50	102.60	119.70
Operating costs	11.19	29.57	56.04	94.15	136.88	187.10	245.92
EBITDA	-0.05	9.00	32.48	68.83	109.02	151.64	194.44
EBITDA margin	-0%	15%	25%	30%	33%	34%	35%
Depreciation	2.35	2.82	2.82	2.82	2.82	2.82	2.82
Interest on term loan	4.24	5.25	5.01	4.36	3.46	2.29	0.85
Profit before tax	-6.65	0.93	24.65	61.65	102.75	146.54	190.77
Tax	0.00	0.23	6.20	15.52	25.86	36.88	48.02
Profit after tax	-6.65	0.70	18.45	46.13	76.89	109.66	142.76
Cash accrual (PAT + depreciation + interest)	-0.05	8.76	26.27	53.31	83.16	114.76	146.43

Stress test. The same model was re-run with each shock (DSCR over the repayment years, against SIDBI's 1.30× floor): Sales 30% below plan: lowest 1.51×, average 3.90×, break-even month 16; Prices 15% lower: lowest 1.95×, average 5.43×, break-even month 15; Sales start 3 months late: lowest 1.99×, average 5.69×, break-even month 16; All three together: lowest 0.62×, average 2.72×, break-even month 28.

12. Repayment and debt service

- **Moratorium.** 24 months from the first release: the STHAPAN maximum, used as breathing room for ramp-up and receivables.
- **Interest reserve.** Interest for the first 6 months after the build (₹2.49 crore) is set aside inside the project cost, so the ramp-up never strains debt service.
- **Repayment.** Then 60 monthly principal instalments that step up each year with the sales ramp (10/15/20/25/30% of the loan a year): ₹41.67 lakh a month in year 3, ₹62.50 lakh a month in year 4, ₹83.33 lakh a month in year 5, ₹1.04 crore a month in year 6, ₹1.25 crore a month in year 7; interest is served monthly throughout.
- **Subsidies, not in the base case.** The scheme confirmed as on date, the Tamil Nadu Special Capital Subsidy of ₹1.50 crore, is paid through SIDBI straight into the loan account (₹0.50 crore after commercial production, after year 2 and after year 3) and retires principal at once. It is kept out of every figure above so that it can never stand in for promoters' margin. When received, the balance at the end of year 3 falls from ₹45.00 crore to ₹43.50 crore, about ₹0.80 crore of interest is

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saved, the loan closes in month 83 instead of 84, and the lowest repayment-year DSCR moves from 2.62× to 2.65×. Every other scheme in §10 goes to principal the same way when it is received: lower exposure for SIDBI at every step.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Cash accrual	-0.05	8.76	26.27	53.31	83.16	114.76	146.43
Interest	4.24	5.25	5.01	4.36	3.46	2.29	0.85
Principal	0.00	0.00	5.00	7.50	10.00	12.50	15.00
Debt service	1.75	5.25	10.01	11.86	13.46	14.79	15.85
DSCR	**-0.03×**	**1.67×**	**2.62×**	**4.49×**	**6.18×**	**7.76×**	**9.24×**
Loan outstanding at year end	50.00	50.00	45.00	37.50	27.50	15.00	0.00

Average DSCR over the tenure: 5.93× (total cash accrual ÷ total debt service). Lowest DSCR in a repayment year: 2.62×.

DSCR = (profit after tax + depreciation + interest on term loan) ÷ (principal repaid + interest on term loan).

13. Appraisal ratios

Ratio	Value	What it means
Debt : equity	2.66 : 1	term loan for every rupee of promoters' equity
Promoters' contribution	27.3%	STHAPAN needs at least 25%
Fixed-asset cover at full release	1.03×	project fixed assets ÷ term loan
Security cover with CGTMSE	1.18×	(fixed assets + 75% of the ₹10 crore guarantee) ÷ term loan
Average DSCR	5.93×	total cash accrual ÷ total debt service, years 1–7
First year of profit after tax	Year 2	from the projections in §11
EBITDA margin, year 3	25%	operating profit ÷ revenue

13a. Where this proposal sits in SIDBI's own lending

Inside every published STHAPAN limit. No limit needs an exception:

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	STHAPAN limit (SIDBI)	This proposal
Term loan	up to ₹50 crore	₹50.00 crore
Loan share of project cost	up to 75%	73%
Promoters' contribution	at least 25%	27% (₹18.78 crore)
Tenor and moratorium	up to 7 years, including up to 2 years	7 years, including 2 years
Debt service cover	SIDBI's floor 1.30×	lowest 2.62×, average 6.43× over the repayment years
Security	primary charge and collateral	first charge on land, building and machines; CGTMSE ₹10 crore hybrid cover inside the package

SIDBI is growing exactly this book: - Direct credit rose from ₹26,826 crore (March 2024) to ₹51,687 crore (March 2026), up 36.8% in FY 2025-26 (SIDBI Annual Report 2024-25 Part I pp. 27–28; Annual Report 2025-26 Part I pp. 33, 35). - A Mid Corporate Lending Policy introduced in FY 2025-26 "targets borrowers with exposures above ₹50 crore" (SIDBI Annual Report 2025-26 Part I p. 35). - Start-up and hardware support is already on SIDBI's books: ₹526 crore of venture debt outstanding (March 2026), a ₹182 crore seed corpus that focuses on hardware-based start-ups, and ₹12,423 crore of Fund of Funds commitments to 161 AIFs (SIDBI Annual Report 2025-26 Part I pp. 37, 40).

Structured the way SIDBI's own sanctions are written: - Releases are tied to certified progress. SIDBI's sanction letters read: "drawn … based on progress of the project" (Sanmit Infra Ltd, BSE filing, 23 Dec 2025). - First charge sits on what the loan buys, with promoter guarantees (Sanmit Infra Ltd, 23 Dec 2025; BEW Engineering Ltd, NSE filing, 2 Apr 2026). - The CGTMSE layer is the risk cover that SIDBI's own product sheets name.

Winners built on the same ingredients. They are shown for what they share with this proposal, not as loan precedents: - Data Patterns (Chennai, defence electronics) counted SIDBI's venture fund among its investors; its December 2021 IPO was bid 119.62 times (Electronics For You, 20 Dec 2021; SIDBI press release 257, 18 Nov 2025). - ideaForge (drones) raised ₹500 crore in July 2026 and received an in-principle Technology Development Board loan of up to ₹151 crore, half of a ₹302 crore project (Inc42, 11 Jul 2026; Tijori Alerts, 31 Jul 2026). - SIDBI sanctioned guarantee-covered term loans of ₹13.78 crore to Hempel Forge and ₹10.30 crore to Chennai's Industrial Radiographic Inspection Company (SIDBI, Latest developments, 17 Feb 2025).

What the winners had	In the stories	In this proposal
Own money beside the lender's	ideaForge: the lender funds half, the company half	Promoters 27% (₹18.78 crore), brought in before the first release

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What the winners had	In the stories	In this proposal
A guarantee layer under a large loan	Hempel Forge and IRIC: credit-guarantee cover	CGTMSE ₹10 crore hybrid cover inside the security package
Institutional equity beside the bank	Data Patterns: SIDBI's and SICOM's venture funds	Equity commitment letters filed with the application; MeitY GENESIS ₹50 lakh match on an investor's term sheet
A buyer channel before the plant	Data Patterns: India's defence programmes	Doorstep programme in 5 cities from day 30, ₹499 pre-bookings, and online sales from day 61

14a. Value of what has been built

AiVibe's existing technology and assets are valued head by head, with the methods valuers use worldwide (IVS 2025; ICAI Valuation Standards). Details are in the separate valuation report at **www.aivibe.in/valuation**, where every number opens to show its working.

The headline: A head-by-head valuation of 15 asset heads (cost, income and market approaches under the International Valuation Standards) puts what AiVibe has built at ₹3.37 crore (range nil to ₹21.9 crore). ₹1.79 crore of it depends on the founder's written assignment of the code to AiVibe (§2.4). The business plan, if financed and carried out, is valued at ₹89.4 crore pre-money (First Chicago method; ₹58.7–128.4 crore): growth value, not an asset today.

The valuation is not part of the means of finance. It shows the value the promoters bring alongside their equity.

14. Road to sanction

1. **Apply** on SIDBI's online portal (onlineloanappl.sidbi.in) under **STHAPAN**, with the working-capital requirement under SIDBI's Working Capital scheme. Attach the annexures the form asks for: - promoters' bio-data and net worth; - associate concerns, with the related-party transactions disclosed; - particulars of the proposed project; - technical and economic feasibility; - utilities.
2. **Close the pre-sanction actions:** - AiVibe's Udyam updated with manufacturing NIC codes and the plant; - MOA objects covering electronics manufacturing; - authorised capital raised and equity commitment letters signed; - FY 2024-25 annual filings complete; - SIPCOT allotment of plot S-1 Pt1, the lease deed and the change of land use for the plant; - SIDBI's written confirmation of the CGTMSE ₹10 crore cap.
3. **Appraisal.** SIDBI's due diligence of the machinery suppliers, valuation and legal-scrutiny reports from SIDBI's empanelled engineer and advocate, a site visit, and the SMART rating.
4. **Sanction.** A letter of Intent with the Most Important Terms and Conditions; the upfront fee is paid at sanction.

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5. **Documentation and security creation.** Loan agreement, mortgage of the leasehold rights in the SIPCOT plot and the building, hypothecation, personal guarantees, CERSAI registration and ROC charge (CHG-1) within 30 days.
6. **Releases** as in §7, then the CGTMSE guarantee is lodged by SIDBI. Cover starts when the fee reaches CGTMSE.

Annexure A — Assumptions and their sources

Assumption	Value	Source
Build period	60 days from the first release; sales from day 61	promoter: production from day 60, sales from day 61
Term loan	₹50.00 crore, STHAPAN	STHAPAN: "Financing upto Rs. 50 crore subject to maximum of 75% of the project cost"
Interest rate	10.50% a year, MCLR-linked	assumption: 1-yr MCLR 8.35% (SIDBI, w.e.f. 10 Oct 2026) + 2.15% spread for a new borrower
Moratorium and tenor	24 months' moratorium; 84 months door to door	STHAPAN: moratorium for 2 years
Repayment	step-up: 10/15/20/25/30% of the loan a year over years 3–7	step-up repayment over the 5 repayment years, 10/15/20/25/30% of the loan, matched to the sales ramp
Releases	75% on day 1, 15% on day 30, 10% on day 180; the last on 80% of planned sales	release = SIDBI's share of the land, building and machine payments due in each window; payment terms and funding rule in AiVibe's working papers; computers, servers and the data centre are paid on day 1 with the machines
Device prices (ex-GST)	AJ ₹9,999 (list ₹15,000) · N ₹50,000 · J ₹99,000	AiVibe price list ex-GST: AJ ₹9,999, N ₹50,000, J ₹99,000
Making cost per device	AJ ₹4,500 · N ₹33,000 · J ₹75,000	AiVibe's making cost, promoter, 16 Oct 2026
Devices sold, years 1–5	Y1 11,100 · Y2 27,750 · Y3 55,501 · Y4 88,800 · Y5 110,999	AiVibe's volume plan
AiCippY subscription	₹999 per device per month; 70% take it; 1% monthly churn; cloud cost ₹120 per device per month	AiCippY price ₹999 per device per month

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Assumption	Value	Source
Fixed operating costs	month 1: ₹27.0 lakh · month 2: ₹28.4 lakh · month 3: ₹37.2 lakh · month 6: ₹50.3 lakh · month 7: ₹58.5 lakh · month 12: ₹72.5 lakh a month	payroll by phase from AiVibe's working papers (headcount day30 25, day60 39, m6 58, m12 77, on-costs 6.5%); power at the TNPDCL HT-I tariff (T.O. 6 of 2025), net of the rooftop solar plant (costing/power); redundant internet lines; CGTMSE annual guarantee fee on Rs 10 crore cover at 2.04% (upper end), ex-GST, Product liability insurance premium (year-1 revenue basis); from month 7 plant repairs 1.5% and insurance 0.2% of hard cost a year (Assumption, project-report norms)
Growth of fixed costs	40% a year from year 2	Assumption: fixed costs grow with volumes (people, support, plant upkeep) — 40% a year
Variable costs	25% of revenue	Assumption: sales & marketing 10%, channel/dealer 4%, warranty & returns 3%, freight 3%, customer support 3% of revenue; payment gateway 2.00% (the launch-cost study)
Income tax	25.17%	Income-tax: domestic company, section 115BAA 22% + surcharge + cess
Depreciation (straight line)	buildings 30 years, plant 15 years, computers 6 years, vehicles 8 years, QC and utilities 15 years	Companies Act 2013 Schedule II useful lives (buildings 30, P&M 15, servers 6, vehicles 8)
Contingency	10% of the hard cost	standard DPR provision for contingencies (5–10%); upper end used
Working capital	inventory 180 days; 30% of sales on 45 days' credit; suppliers 30 days; margin 25%	inventory 180 days: the promoter buys the boards of all three devices in volume in days 1–30, about six months of production; 30% of sales on 45 days' credit (dealers and corporate buyers), online sales prepaid; suppliers 30 days; SIDBI WC margin 25%
Interest reserve	6 months of interest inside the project cost	project cost
Margin for initial cash losses	the deepest cash shortfall over the moratorium years, from the promoters	project cost
Subsidies	none in any figure; the Tamil Nadu capital subsidy is shown separately as principal pre-closure (§12)	Tamil Nadu Special Capital Subsidy for thrust-sector electronics, ₹1.50 crore in three ₹0.50 crore parts (after commercial production, after year 2, after year 3), paid through SIDBI into the loan account; shown separately, never in the base case

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Annexure B — Project cost, line by line

Land and building

Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
SIPCOT plot S-1 Pt1, Perundurai Industrial Park, Erode district: 3.00 acres (1,30,680 sq ft), 99-year lease	—	3 acres	162.00	486.00	SIPCOT (State Industries Promotion Corporation of Tamil Nadu Limited), Perundurai, Erode district	view
Stamp duty on the SIPCOT lease deed	—	1	34.02	34.02	Sub-Registrar, Perundurai (Registration Department, Government of Tamil Nadu), Perundurai, Erode district	view
Registration fee on the SIPCOT lease deed	—	1	9.72	9.72	Sub-Registrar, Perundurai (Registration Department, Government of Tamil Nadu), Perundurai, Erode district	view
Stamp duty on the SIDBI mortgage by deposit of title deeds (MODT)	—	1	0.40	0.40	Sub-Registrar, Perundurai (Registration Department, Government of Tamil Nadu), Perundurai, Erode district	view
Registration of the MODT	—	1	0.08	0.08	Sub-Registrar, Perundurai (Registration Department, Government of Tamil Nadu), Perundurai, Erode district	view
Earthwork: excavation, filling and compaction (BOQ A)	—	1	59.08	59.08	Anusamm Constructions, Coimbatore	view
Plain cement concrete, M10 (BOQ B)	—	1	4.40	4.40	Anusamm Constructions, Coimbatore	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Reinforced cement concrete, M25 ready-mix (BOQ C)	—	1	43.22	43.22	Anusamm Constructions, Coimbatore	view
Reinforcement steel, Fe 500D TMT (BOQ D)	—	1	68.08	68.08	Anusamm Constructions, Coimbatore	view
Shuttering and centering (BOQ E)	—	1	18.56	18.56	Anusamm Constructions, Coimbatore	view
Masonry, cement mortar 1:5 (BOQ F)	—	1	59.88	59.88	Anusamm Constructions, Coimbatore	view
Plastering and wall finishes, 12 mm cement mortar 1:5 (BOQ G)	—	1	47.84	47.84	Anusamm Constructions, Coimbatore	view
Pre-engineered steel building: roof and wall structure (BOQ H)	—	1	230.84	230.84	Anusamm Constructions, Coimbatore	view
Joinery: doors, windows and rolling shutters (BOQ I)	—	1	66.43	66.43	Anusamm Constructions, Coimbatore	view
Flooring, premium (BOQ J)	—	1	175.34	175.34	Anusamm Constructions, Coimbatore	view
False ceilings (BOQ K)	—	1	20.13	20.13	Anusamm Constructions, Coimbatore	view
Premium interiors: offices, conference, lobby and canteen (BOQ L)	—	1	334.17	334.17	Anusamm Constructions, Coimbatore	view
Plumbing and sanitary (BOQ M)	—	1	34.91	34.91	Anusamm Constructions, Coimbatore	view
Fire safety (BOQ N)	—	1	128.84	128.84	Anusamm Constructions, Coimbatore	view
External works: roads, drains, compound wall and landscape (BOQ O)	—	1	329.11	329.11	Anusamm Constructions, Coimbatore	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Electrical works: LT panels, cabling, lighting, fans, switches, earthing and lightning protection (BOQ P)	—	1	262.66	262.66	Raja Electricals, Coimbatore	view
Design-development allowance	—	1	376.70	376.70	Anusamm Constructions, Coimbatore	view
Price-escalation provision	—	1	376.70	376.70	Anusamm Constructions, Coimbatore	view
ISO Class 8 clean zone, 2,000 sq ft: modular wall panels, ceiling and doors	—	2,000 sq ft	0.02	45.00	Anusamm Constructions, Coimbatore	view
Process air-conditioning: air-cooled chillers and AHUs, 35 TR with a standby chiller, for the ESD/SMT hall, clean zone and QC lab	—	1	45.93	45.93	Anusamm Constructions, Coimbatore	view
Data-centre precision cooling, two 8 TR DX units (N+1)	—	1	17.60	17.60	Anusamm Constructions, Coimbatore	view
Data-centre clean-agent fire suppression (NOVEC 1230), whole 1,200 sq ft hall	—	1	14.65	14.65	Anusamm Constructions, Coimbatore	view
CCTV and access control	—	1	15.98	15.98	Anusamm Constructions, Coimbatore	view
Architecture, structural and MEP design, with third-party quality audit	—	1	51.80	51.80	Anusamm Constructions, Coimbatore	view
Rooftop solar plant, 517.8 kWp, grid-interactive, turnkey, with three 100 kW string inverters	—	517.8 kWp	0.59	305.50	Kondaas Automation Private Limited, Coimbatore	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
11 kV / 433 V substation, turnkey: 315 kVA transformer, HT VCB panel, LT panel, cabling and earthing	Turnkey 11 kV / 433 V substation with a 315 kVA transformer	315 kVA	0.08	25.52	Raja Electricals, Coimbatore	view
HT development charges, 300 kVA, underground cable	—	300 kVA	0.10	31.29	Tamil Nadu Power Distribution Corporation Limited (TNPDCL), Perundurai, Erode district	view
HT application registration	—	1	0.03	0.03	Tamil Nadu Power Distribution Corporation Limited (TNPDCL), Perundurai, Erode district	view
HT security deposit, 300 kVA (refundable)	—	300 kVA	0.01	3.98	Tamil Nadu Power Distribution Corporation Limited (TNPDCL), Perundurai, Erode district	view
Earnest money deposit, 300 kVA (refundable)	—	300 kVA	0.01	3.98	Tamil Nadu Power Distribution Corporation Limited (TNPDCL), Perundurai, Erode district	view
11 kV metering caution deposit (refundable)	—	1	1.16	1.16	Tamil Nadu Power Distribution Corporation Limited (TNPDCL), Perundurai, Erode district	view

Production machinery

Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
SMT stencil printer, semi-automatic	Yontro YMS-680-SP semi-automatic stencil printer	1	2.95	2.95	Yontro Mechatronic Systech, Manesar	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
SMT pick-and-place machine, mid-speed	XJS-DOB12H, up to 45,000 CPH	1	38.94	38.94	XJS Electronics Pvt Ltd, Noida	view
Reflow oven, lead-free, 8 zones	EMST reflow oven Konark 145	1	14.16	14.16	Sharang Corporation, Pune	view
Inline automated optical inspection (AOI)	Automatic optical inspection AOI machine (Saki brand shown)	1	14.16	14.16	N.D. Technologies, Faridabad	view
SMT link / inspection conveyor, 1 m	Yontro inspection SMT conveyor, 1,000 mm rail, 100 W	3	0.71	2.12	Yontro Mechatronic Systech, Manesar	comparison
Wave soldering machine, lead-free	Wave soldering machine WSM JE07, 120 kg pot, 300 mm	1	4.37	4.37	Jonwal Electronics, New Delhi	comparison
PCB depaneling router, 300 x 300 mm	Mechinex PCB44 PCB routing machine, 300 x 300 mm, 60,000 rpm	1	3.89	3.89	Mechinex Automation Pvt Ltd, Coimbatore	comparison
Automated PCB functional test and MCU programming machine (AJ boards)	Automated PCB testing machine (functional test, MCU programming)	1	3.54	3.54	NV Neotechnic Automated System LLP, New Delhi	comparison
Functional test fixtures for N and J boards	Dedicated PCB test jig	2	0.47	0.94	Mechotronics Solutions, Bengaluru	comparison
Gang programmer, 8 stations (Renesas RL78/R8C)	Renesas RL78 gang programmer OCTOPROG-C	1	0.46	0.46	Neona Embedded Labz Pvt Ltd, Ernakulam	comparison
Burn-in cabinets	Weiber burn-in test chamber, 2,080 x 800 x 2,330 mm	2	1.06	2.12	Acmas Technologies Pvt Ltd, Sonipat	comparison
Ultrasonic plastic welder	Ultrasonic plastic welding machine, 20 kHz, 2,000 W, semi-automatic	1	1.83	1.83	JSB Automation, New Delhi	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Inline leak tester (air pressure decay, 0-10 bar)	Air pressure-decay multi-station leak testing machine, 0-10 bar	1	2.95	2.95	Asecsolutions Pvt Ltd, Bengaluru	comparison
Fibre laser marker (serial number and QR)	Automatic laser marking machine, 20 W, 7,000 mm/s	1	2.07	2.07	Star Laser Technology, Mumbai	comparison
ESD belt assembly conveyor (final assembly)	ESD assembly conveyor, 800 mm, mild steel, manual assembly	2	0.29	0.59	SMT Conveyors and Automations, Bengaluru	comparison
ESD workbench with shelves, light and sockets	Mild steel ESD workstation 6 x 2 x 7 ft, 3 shelves (min order 10)	20	0.29	5.90	Siri Modular Automation, Bengaluru	comparison
Horizontal injection moulding machine, about 150 t	Plastic injection moulding machine, 150 ton, horizontal, automatic	1	21.24	21.24	Naresh Engineering Corporation, New Delhi	view
Vertical rotary two-colour (2K) injection moulding machine, 120 t	Swift SV-120 R2-2C two-colour rotary vertical machine, 120 tf	1	14.16	14.16	P S Automation, Noida	view
Mould, AJ housing, two-shot (2K): top and base	Two-shot (2K) mould, AJ housing top and base	2	89.91	179.83	Singtech Toolings, Chennai	view
Mould, N housing: top and base	Injection mould with side actions, N housing top and base	2	28.10	56.20	Singtech Toolings, Chennai	view
Hopper dryer, 50 kg	Hopper dryer for injection moulding machine, 50 kg, 2 kW	2	0.34	0.68	Akshita Traders, New Delhi	comparison
Hopper auto-loader, 300-400 g	Hopper auto loader, 25 kg, 200 kg/h	2	0.28	0.57	Akshita Traders, New Delhi	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Mould temperature controller (water, about 9 kW)	9 kW water mould temperature controller SVM9KWS (Hynaar)	2	1.16	2.32	SV Technologies, Chennai	comparison
Sprue picker, pneumatic swing-arm (100-160 t)	Swing-arm sprue picker injection moulding robot, pneumatic (Inatoz)	1	0.89	0.89	Inatoz Robotics Automation Pvt Ltd, Pune	comparison
Process chiller, 7.5 TR, air-cooled (counted here, not in the utilities head)	Air cooled water chillers 7.5 TR	1	3.19	3.19	Apartex Engineering, Valsad	comparison
Second SMT pick-and-place machine, same model, by month 6	XJS-DOB12H, up to 45,000 CPH	1	38.94	38.94	XJS Electronics Pvt Ltd, Noida	view
SMT link conveyor for the second placement machine, by month 6	Yontro inspection SMT conveyor, 1,000 mm rail, 100 W	1	0.71	0.71	Yontro Mechatronic Systech, Manesar	comparison
Second automated AJ test and programming machine, by month 6	Automated PCB testing machine (functional test, MCU programming)	1	3.54	3.54	NV Neotechnic Automated System LLP, New Delhi	comparison
Second 8-station gang programmer, by month 6	Renesas RL78 gang programmer OCTOPROG-C	1	0.46	0.46	Neona Embedded Labz Pvt Ltd, Ernakulam	comparison
Two more burn-in cabinets, by month 6	Weiber burn-in test chamber, 2,080 x 800 x 2,330 mm	2	1.06	2.12	Acmas Technologies Pvt Ltd, Sonipat	comparison
Second ultrasonic plastic welder, by month 6	Ultrasonic plastic welding machine, 20 kHz, 2,000 W, semi-automatic	1	1.83	1.83	JSB Automation, New Delhi	comparison
Second inline leak tester, by month 6	Air pressure-decay multi-station leak testing machine, 0-10 bar	1	2.95	2.95	Asecsolutions Pvt Ltd, Bengaluru	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Second fibre laser marker, by month 6	Automatic laser marking machine, 20 W, 7,000 mm/s	1	2.07	2.07	Star Laser Technology, Mumbai	comparison
Third ESD assembly conveyor (second AJ line), by month 6	ESD assembly conveyor, 800 mm, mild steel, manual assembly	1	0.29	0.29	SMT Conveyors and Automations, Bengaluru	comparison
Ten more ESD workstations, by month 6	Mild steel ESD workstation 6 x 2 x 7 ft, 3 shelves (min order 10)	10	0.29	2.95	Siri Modular Automation, Bengaluru	comparison
Horizontal injection moulding machine, about 100 t, by month 6	TOKIMA servo-motor horizontal injection moulding machine, 100 t	1	23.60	23.60	Anantha Naayaki Enterprises, Chennai	view
Hopper dryer for the 100 t press, by month 6	Hopper dryer for injection moulding machine, 50 kg, 2 kW	1	0.34	0.34	Akshita Traders, New Delhi	comparison
Hopper auto-loader for the 100 t press, by month 6	Hopper auto loader, 25 kg, 200 kg/h	1	0.28	0.28	Akshita Traders, New Delhi	comparison
Mould temperature controller for the 100 t press, by month 6	9 kW water mould temperature controller SVM9KWS (Hynaar)	1	1.16	1.16	SV Technologies, Chennai	comparison
Sprue picker for the 100 t press, by month 6	Swing-arm sprue picker injection moulding robot, pneumatic (Inatoz)	1	0.89	0.89	Inatoz Robotics Automation Pvt Ltd, Pune	comparison
Plastic scrap granulator beside the press, about 100 kg/h, by month 6	Semi-automatic plastic scrap granulator, 10 HP, 100 kg/h	1	1.71	1.71	Invoit Plast Machinery, Ahmedabad	comparison
Injection mould, J housing: top and base, by month 6	Injection mould, J housing top and base	2	28.10	56.20	Singtech Toolings, Chennai	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Automatic cold header for 2-5 mm wire (M2.5-M5 screws and pins), by month 6	Fully automatic cold header, 2-5 mm wire	1	9.44	9.44	B K Mech. Works, Amritsar	comparison
Automatic thread rolling machine (M2.5-M5), by month 6	Automatic flat-die thread rolling machine, 8 t, up to 10 mm	1	6.90	6.90	B.K. Machine Tools, Ludhiana	comparison

Vehicles and movables

Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Light goods carrier, about 1 t payload, Ashok Leyland (Coimbatore dealers), on-road	Ashok Leyland Saathi, 1,120 kg payload, GVW 2,288 kg	2	7.35	14.70	Santhosh Automobiles, Coimbatore	view
Staff shuttle bus, 17 to 25 seats, Ashok Leyland or BharatBenz (Coimbatore dealers), on-road	Ashok Leyland MiTR staff bus, 19 seats (19/Seater/3700)	1	26.45	26.45	T V Sundram Iyengar and Sons Ltd (TVS), Coimbatore	view
Battery-electric counterbalance forklift, 2 t	Forklift 2 ton, lithium-ion, 6 m lift	1	14.16	14.16	Maini Materials Movement Pvt Ltd, Bengaluru	view
Electric stacker, 1-1.5 t, about 3.5 m lift	Electrical power stacker 1.5 t, 3.5 m, ride-on	1	4.84	4.84	Stacker'S and Mover'S (I) Mfg. Co., Ahmedabad	comparison
Electric walkie pallet truck, 1.5-2.5 t	EHPT 1.5 t electric pallet truck (Asmita)	1	2.07	2.07	Asmita Enterprises, Pune	comparison
Hand pallet truck, 2.5 t (Godrej GPT 25 class)	Godrej GPT 2500W hand pallet truck, 2.5 t	4	0.22	0.87	AGR Enterprises, New Delhi	comparison
ESD-safe shelf / PCB / reel trolley	ESD PCB storage trolley	20	0.14	2.71	N.D. Technologies, Faridabad	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Platform trolley, 300-500 kg	Platform trolley, 300 kg (mild steel)	10	0.06	0.65	Lokpal Industries, New Delhi	comparison
Third light goods carrier, Ashok Leyland Saathi, on-road, by month 6	Ashok Leyland Saathi, 1,120 kg payload, GVW 2,288 kg	1	7.35	7.35	Santhosh Automobiles, Coimbatore	view
Second electric walkie pallet truck, by month 6	EHPT 1.5 t electric pallet truck (Asmita)	1	2.07	2.07	Asmita Enterprises, Pune	comparison
Electric scooters for field-service technicians, TVS iQube, on-road, by month 6	TVS iQube 3.1 kWh	6	1.46	8.78	TVS - Lotus Auto Private Limited, Coimbatore	comparison

Quality control, utilities and line accessories

Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Digital storage oscilloscope, 4 channel, 200 MHz	Scientific SMO1204E mixed-signal oscilloscope, 200 MHz, 4 ch	4	1.06	4.23	Micro Logics, Bengaluru	view
Bench digital multimeter, 6.5 digit	Siglent SDM3065X, 6.5 digit	2	0.91	1.82	Aargtech Test Solutions, Ghaziabad	comparison
Handheld true-RMS digital multimeter	Kusam-Meco digital multimeter 801 L, true RMS, CAT I	10	0.03	0.26	Vasu International, New Delhi	comparison
LCR meter, 1 mHz-200 kHz	Hioki IM3533 LCR meter, 1 mHz-200 kHz	1	3.69	3.69	Amigos Scientific Solutions, Ambala	comparison
Programmable DC power supply	Scientific DCAe60M26, 800 W programmable DC supply	6	0.99	5.94	Micro Logics, Bengaluru	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Programmable DC electronic load, 200 W	Rigol DL3021, 200 W programmable DC electronic load	2	0.64	1.27	Salicon Nano Technology, New Delhi	comparison
Arbitrary waveform generator, 2 channel	Rigol DG2072, 70 MHz, 2 ch	2	1.22	2.44	Amigos Scientific Solutions, Ambala	comparison
Temperature-humidity test chamber (-40 to +150 C, 20-98% RH)	Walk-in environmental test chamber, combined cycle -70 to 200 C, 20-95% RH	1	9.44	9.44	Indeecon Equipment and Instruments, Vasai	comparison
Electrodynamic vibration system	Electrodynamic shaker SEV 140 + power amplifier + horizontal slip table + vibration controller	1	40.71	40.71	Saraswati Dynamics Pvt Ltd, Roorkee	view
Package drop tester	Drop tester 700-2,000 mm, package 600 x 600 x 600 mm	1	0.92	0.92	Texcare Instruments Ltd, Greater Noida	comparison
Spectrum analyser with tracking generator, 3.2 GHz	Rigol DSA832E-TG	1	3.32	3.32	Amigos Scientific Solutions, Ambala	comparison
EMC pre-compliance accessories: LISN, near-field probe set and TEM cell	Tekbox TBLC08 LISN, TBPS01 probe set, TBTC3 TEM cell	1	2.83	2.83	Salicon Nano Technology, New Delhi	comparison
ESD simulator, 30 kV (IEC 61000-4-2)	Noiseken ESS-S3011A ESD simulator	1	11.51	11.51	Tekno Trading and Engineering LLP, New Delhi	view
IP67 pressure-decay leak tester (lab, with fixtures to quote)	Pressure-decay air leak tester, 1 channel, ranges 0.1-1, 0.1-9, 0.5-16 bar	2	2.36	4.72	Infinity Automation Systems Pvt Ltd, Pune	comparison
Dust and sand test chamber (IP5X/IP6X)	Dust and sand test chamber (EnEq), ambient to 80 C	1	7.08	7.08	Environment Equipments, Roorkee	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Video measuring system for moulded parts	Vision measuring system, CNC, stage 300 x 200 mm, 2 MP (Sipcon)	1	7.08	7.08	S.A.S 3D Spark Pvt Ltd, Bengaluru	comparison
Thermal imaging camera	Testo 883, 320 x 240 px, -30 to +650 C	1	2.18	2.18	Anshika Engineering Solutions, Gurugram	comparison
RF shield test box (Wi-Fi/BLE end-of-line)	HDRF-8760-V rack-mount RF shield test box, 20 MHz-12 GHz	2	1.17	2.34	Hardik Electronics, Ahmedabad	comparison
AC/DC hipot and insulation-resistance tester	Tonghui TH9320 AC/DC/IR tester, 5 kV	1	1.21	1.21	Micro Logics, Bengaluru	view
Trinocular stereo zoom microscope, 6.5x-45x	Magnus MSZ-TR	2	1.30	2.60	Vaishali Industry, Ambala	comparison
Microscope camera, 25 MP	Optike 25 MP	2	0.38	0.76	Khush Enterprises, Bengaluru	comparison
Screw air compressor, 22 kW (30 HP), duty and standby	30 HP direct-driven single-stage screw air compressor	2	3.54	7.08	Venus Compressors, Ahmedabad	view
Packing machines: two carton tapers, L-sealer with shrink tunnel, two band sealers	Vinpack	1	2.89	2.89	Vinpack Systems, Vasai	comparison
Semi-automatic strapping machine	Packmach	1	0.45	0.45	Packmach Systems, Vasai	comparison
Stretch wrapping machine	Heypex	1	0.59	0.59	Heypex Industries, Vasai	comparison
Thermal barcode label printer, 4 inch, 203 dpi	HPRT desktop barcode label printer, 4-inch, DT/TT dual, USB 2.0	6	0.10	0.61	Professional Barcode Solutions, Chennai	comparison
ESD chair (anti-static, gas lift)	Adjustable anti-static ESD chair, gas lift, 4-leg base, medium back	60	0.05	2.83	Electromark, New Delhi	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Soldering station, 60 W, temperature-controlled	Soldron solder station 936	20	0.04	0.89	Sagar Electronics and Tools Corporation, Pune	comparison
Bridge coordinate measuring machine, about 500 x 500 x 400 mm, by month 6	Accurate bridge-type CMM, 500 x 500 x 400 mm	1	43.11	43.11	Accurate Gauging & Instruments Private Limited, Gurugram	view
Screw air compressor 37 kW (50 HP) with VFD, by month 6	Venus TSC-50PMV, 50 HP, 240 CFM, with VFD	1	8.52	8.52	Venus Compressors, Ahmedabad	view

Computers, servers and data centre

Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Battery energy store, LFP, 100 kWh / 50 kW, with power conversion and energy management	—	100 kWh	0.47	47.20	Kondaas Automation Private Limited, Coimbatore	view
Diesel generator set 40 kVA, CPCB IV+, silent, for the data centre (duty and standby)	Greaves Power 45 kVA CPCB IV+ silent genset (40 kVA duty)	2	7.72	15.43	JK Prime Generators, Hyderabad	view
AMF panel, 3-phase 100 A, one per generator set	AMF panel, 3-phase 100 A	2	0.77	1.53	JK Prime Generators, Hyderabad	view
Automatic transfer switch panel, 100 A, for the duty/standby pair	ATS panel, 100 A	1	0.77	0.77	JK Prime Generators, Hyderabad	view

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Online double-conversion UPS 20 kVA, two units in 1+1 parallel	Microtek 20 kVA online UPS, 240 V DC bus	2	1.09	2.19	S.R.Power Systems, Coimbatore	comparison
UPS battery blocks 12 V 100 Ah SMF, 20 per UPS	Exide 12 V 100 Ah SMF battery	40	0.11	4.37	S.R.Power Systems, Coimbatore	comparison
GPU inference server, 4 GPU, rack	RDP QUASAR 4x: 4 x RTX PRO 6000 Blackwell Server Edition (4 x 96 GB), 2 x Xeon 6, 1 TB DDR5, 16 TB NVMe, 4U	2	107.38	214.76	RDP Technologies, Hyderabad	view
Rack server, 2U dual-socket (virtualisation, ERP/MES, app, database)	Dell PowerEdge R760xs 2U	3	6.49	19.47	SRV Infosystem, New Delhi	view
Storage head unit, 2U, RAID 6	QNAP TS-H1886XU-RP-R2	1	3.49	3.49	SRV Infosystem, New Delhi	view
Enterprise hard drives, 20 TB	Seagate Exos 20 TB	12	0.90	10.79	Variety Infotech	view
Server rack 42U, 800 mm wide, 1,000-1,200 mm deep	High-capacity server rack 42U, 800 x 1,200 mm, perforated doors, 1,000 kg	6	0.17	1.05	Sunshine Networking Solutions, Faridabad	comparison
Next-generation firewall / UTM pair in high availability	Sophos XGS 136 appliance with Xtreme Protection bundle, 3 years	2	1.98	3.96	Syslive Network, New Delhi	comparison
Data-centre switch with 100G uplinks	COMMANDO C3500: 24 x 10G SFP+, 2 x 100G	2	2.24	4.48	Commando Networks Pvt Ltd, Navi Mumbai	comparison
Access switch, 24-port gigabit managed with 10G uplinks (PoE+ for APs)	Grandstream GWN7803 layer-2+ managed switch, 24 gigabit ports	10	0.19	1.92	Ten Delta ICT Pvt Ltd, Pune	comparison

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Item	Make / model	Qty	Unit ₹ lakh (GST incl.)	Total ₹ lakh (GST incl.)	Vendor	Cost sheet
Wi-Fi 6 access point, indoor	D-Link DAP-X3060 Wi-Fi 6 access point, dual band, 1 Gbps	24	0.18	4.25	Communication World, Nagpur	comparison
Structured cabling, Cat6, per node (cable, laying, patch-panel port, 2 patch cords)	High case: Cat6 at ₹44/m (Kubhera, Chennai), laying ₹21/m (Aviraj, Pune), panel port ₹263, patch cords ₹650	250 nodes	0.04	9.40	Kubhera, Chennai	comparison
Business laptop, Core Ultra 5, 16 GB, 512 GB, Windows 11 Pro	Lenovo ThinkPad E14 Gen 7 (21U2004LIG), Core Ultra 5, 16 GB, 512 GB, Windows 11 Pro	32	1.04	33.41	Lenovo India (Lenovo PRO business store)	view
Developer laptop, Core Ultra 7, 16 GB, 512 GB	Lenovo ThinkPad E14 Gen 7 (21U2006TIG), Core Ultra 7, 16 GB, 512 GB	12	1.27	15.26	Lenovo India (Lenovo PRO business store)	view
Mobile workstation, Core Ultra 7 155H, RTX 2000 Ada 8 GB, 32 GB, 1 TB	Lenovo ThinkPad P16v (21KXS05200), Core Ultra 7 155H, RTX 2000 Ada 8 GB, 32 GB	4	3.70	14.80	Lenovo India (Lenovo PRO business store)	view
Internet leased line: installation and last mile, 2 links (Airtel 1 Gbps primary, Jio 500 Mbps redundant)	Airtel Business internet leased line, 1 Gbps symmetric (10 Mbps-100 Gbps range)	2 links	0.59	1.18	Bharti Airtel	comparison
GPU training server, 4 x NVIDIA H200 NVL 141 GB, by month 6	RDP DRACO 4x H200 NVL GPU server (SKU 637488)	1	182.90	182.90	RDP Technologies, Hyderabad	view

Prepared by AiVibe Software Services Private Limited. Signed: Aravind Jayamohan, Founder & Director (DIN 07977617).

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