

NAME OF THE ISSUE: A B COTSPIN INDIA LIMITED

1	Type of issue (IPO/FPO)	:	Initial Public Offer (IPO) on NSE EMERGE																				
2	Issue size (Rs in crore)	:	10.09/-																				
3	Grade of issue along with name of the rating agency	:	N.A																				
4	Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were arranged	:	10.35 times (after technical rejections)																				
5	QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Regulation 31 of the SEBI Listing Obligations & Disclosure Requirements) , 2015)	:	N.A																				
	(i) allotment in the issue	:	Nil																				
	(ii) at the end of the 1st Quarter immediately after the listing of the issue	:	Nil																				
	(iii) at the end of 1st FY (March 31, 2022)	:	Nil																				
	(iv) at the end of 2nd FY (March 31, 2023)	:	Nil																				
	(v) at the end of 3rd FY (March 31, 2024)	:	Nil																				
6	Financials of the issuer (as per the annual financial results submitted to stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015)	:	<div>(Rs. In Crores)</div> <table> <tr> <th>Parameters</th><th>1st FY (March 31, 2022)</th><th>2nd FY (March 31, 2023)</th><th>3rd FY (March 31, 2024)</th></tr> <tr> <td>Income from operations</td><td>140.69</td><td>169.10</td><td>255.77</td></tr> <tr> <td>Net Profit for the period</td><td>6.83</td><td>1.93</td><td>6.70</td></tr> <tr> <td>Paid-up equity share capital</td><td>10.49</td><td>10.49</td><td>10.49</td></tr> <tr> <td>Reserves excluding revaluation reserves</td><td>28.34</td><td>32.09</td><td>57.98</td></tr> </table>	Parameters	1st FY (March 31, 2022)	2 nd FY (March 31, 2023)	3 rd FY (March 31, 2024)	Income from operations	140.69	169.10	255.77	Net Profit for the period	6.83	1.93	6.70	Paid-up equity share capital	10.49	10.49	10.49	Reserves excluding revaluation reserves	28.34	32.09	57.98
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7	Trading status in the scrip of the issuer (whether frequently traded (as defined under Regulation 2 (j) of SEBI (SAST) Regulations, 2011) or infrequently traded/ delisted/ suspended by any stock exchange, etc.)	:																					
	(i) at the end of 1st FY (March 31, 2022)	:	Frequently Traded																				
	(ii) at the end of 2nd FY (March 31, 2023)	:	Frequently Traded																				
	(iii) at the end of 3rd FY (March 31, 2024)	:	Frequently Traded																				

8	Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)														
	(i) at the end of 1st FY (March 31, 2022)	:	No Changes												
	(ii) at the end of 2nd FY (March 31, 2023)	:	No Changes												
	(iii) at the end of 3rd FY (March 31, 2024)	:	No Changes												
9	Status of implementation of project/commencement of commercial production (as submitted to stock exchanges under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)														
	(i) as disclosed in the offer document	:	<table><tr><th colspan="2">(Rs Crore)</th></tr><tr><th>Particulars</th><th>Estimated amount</th></tr><tr><td>Gross Proceeds from the Issue</td><td>10.09</td></tr><tr><td>(Less): Issue related expenses</td><td>0.56</td></tr><tr><td>Net Proceeds</td><td>9.53</td></tr></table>	(Rs Crore)		Particulars	Estimated amount	Gross Proceeds from the Issue	10.09	(Less): Issue related expenses	0.56	Net Proceeds	9.53		
(Rs Crore)															
Particulars	Estimated amount														
Gross Proceeds from the Issue	10.09														
(Less): Issue related expenses	0.56														
Net Proceeds	9.53														
	(ii) Actual implementation	:	NA												
	(iii) Reasons for delay in implementation, if any	:	NA												
10	Status of utilization of issue proceeds (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)														
	(i) as disclosed in the offer document	:	<table><tr><th colspan="2">(Rs Crore)</th></tr><tr><th>Particulars</th><th>Estimated amount</th></tr><tr><td>Funding the Working capital requirements of the Company</td><td>7.75</td></tr><tr><td>General Corporate Purpose</td><td>1.78</td></tr></table>	(Rs Crore)		Particulars	Estimated amount	Funding the Working capital requirements of the Company	7.75	General Corporate Purpose	1.78				
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Particulars	Estimated amount														
Funding the Working capital requirements of the Company	7.75														
General Corporate Purpose	1.78														
	Proposed schedule of implementation and deployment of Net Proceeds (Rs Crore)														
	<table><tr><th>Particulars</th><th>Amount to be funded from the Net Proceeds</th><th>Estimated Utilisation of Net Proceeds (Financial Year 2021-22)</th><th>Percentage of Gross Proceeds</th></tr><tr><td>Funding the working capital requirements of the Company</td><td>7.75</td><td>7.75</td><td>76.78%</td></tr><tr><td>General corporate purposes</td><td>1.78</td><td>1.78</td><td>17.67%</td></tr></table>	Particulars	Amount to be funded from the Net Proceeds	Estimated Utilisation of Net Proceeds (Financial Year 2021-22)	Percentage of Gross Proceeds	Funding the working capital requirements of the Company	7.75	7.75	76.78%	General corporate purposes	1.78	1.78	17.67%		
Particulars	Amount to be funded from the Net Proceeds	Estimated Utilisation of Net Proceeds (Financial Year 2021-22)	Percentage of Gross Proceeds												
Funding the working capital requirements of the Company	7.75	7.75	76.78%												
General corporate purposes	1.78	1.78	17.67%												
	(ii) Actual utilization	:	<table><tr><th colspan="3">(Rs Crore)</th></tr><tr><th>Original Object</th><th>Original Allocation</th><th>Funds Utilised</th></tr><tr><td>Funding the working capital requirements of the Company</td><td>7.75</td><td>7.75</td></tr></table>	(Rs Crore)			Original Object	Original Allocation	Funds Utilised	Funding the working capital requirements of the Company	7.75	7.75			
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Original Object	Original Allocation	Funds Utilised													
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			General corporate purposes	1.78	1.78	
	(iii) Reasons for deviation, if any	:	NA			
11	Comments of monitoring agency, if applicable (See Regulation 41 & 137 of SEBI (ICDR) Regulations, 2018 read with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		Not Applicable			
	(a) Comments on use of funds	:				
	(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document	:				
	(c) Any other reservations expressed by the monitoring agency about the end use of funds	:				
12	Price- related data					
	Issue price (Rs):	:	Rs. 35/-			

[illegible]

13 Basis for Issue Price and Comparison with Peer Group & Industry Average (Source of accounting ratios of peer group and industry average may be indicated; source of the accounting ratios may generally be the same, however in case of different sources, reasons for the same may be indicated):

Accounting ratio	Name of company	As disclosed in the offer document	At the end of 1st FY (March 31, 2022)	At the end of 2nd FY (March 31, 2023)	At the end of 3rd FY (March 31, 2024)
EPS(Basic)	Issuer	5.24	8.47	1.88	6.51
	Peer Group:				
	Amarjothi Spinning Mills Limited	24.17	32.26	15.25	12.12
	Suryalata Spinning Mills Limited	43.99	111.91	79.13	43.70
	Salona Cotspin Limited	4.01	37.60	33.39	11.64
	Pashupati Cotspin Limited	3.8	7.28	2.54	5.43
	Industry Avg	18.99	47.26	32.57	18.22
P/E	Issuer	6.68	5.19	23.40	37.54
	Industry Avg	22.30	7.93	16.52	16.18
	Peer Group:				
	Amarjothi Spinning Mills Limited	6.74	5.78	11.56	14.07
	Suryalata Spinning Mills Limited	6.41	2.99	7.31	8.12
	Salona Cotspin Limited	54.45	5.89	7.03	26.67
	Pashupati Cotspin Limited	21.58	17.09	40.20	15.87
RoNW	Issuer	17.76%	17.60%	4.53%	9.78%
	Peer Group:				
	Amarjothi Spinning Mills Limited	11.1%	12.92%	5.82%	4.23%
	Suryalata Spinning Mills Limited	13.00%	24.43%	14.73%	7.53%
	Salona Cotspin Limited	13.84%	34.57%	23.68%	7.68%
	Pashupati Cotspin Limited	5.4%	10.26%	3.45%	7.00%
	Industry Avg	10.83%	20.54%	11.92%	6.61%
NAV per share based on balance sheet	Issuer	29.47	37.72	41.36	66.51
	Peer Group:				
	Amarjothi Spinning Mills Limited	217	254.19	267.96	286.51
	Suryalata Spinning Mills Limited	348	458.08	536.89	579.98
	Salona Cotspin Limited	72.25	108.77	140.96	151.58
	Pashupati Cotspin Limited	64.4	70.94	73.36	77.56
	Industry Avg	175.41	222.99	254.79	273.90

14. Any other material information: NA

Notes: Shares of the Company were listed on January 11, 2022 therefore March 31, 2022 shall be 1st Financial Year after listing.

Source: Stock Exchange websites i.e. www.bseindia.com and www.nseindia.com