

**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 lakhs)   | :        | Rs. 1,009.40 lakhs   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 3                                       | Grade of issue along with name of the rating agency  | :        | NA as the issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 4                                       | Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were arranged   | :        | 10.36 times (after technical rejections)   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 5                                       | QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Clause 35 of the listing agreement)   | :        | 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   | :        | Nil  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
|   | (iv) at the end of 2nd FY  | :        | Nil  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
|   | (v) at the end of 3rd FY   | :        | Will be updated at the end of 3 <sup>rd</sup> FY   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 6                                       | Financials of the issuer (as per the annual financial results submitted to stock exchanges under Clause 41 of the listing agreement)   | :        | (Rs. in Lakhs)   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
|   |  |          | <table border="1"> <thead> <tr> <th>Parameters</th> <th>1st FY</th> <th>2nd FY</th> <th>3rd FY</th> </tr> </thead> <tbody> <tr> <td>Income from operations</td> <td>14,068.87</td> <td>14910.01</td> <td rowspan="4">Will be updated at the end of 3<sup>rd</sup> FY</td> </tr> <tr> <td>Net Profit for the period</td> <td>683.32</td> <td>193.30</td> </tr> <tr> <td>Paid-up equity share capital</td> <td>1048.82</td> <td>1048.82</td> </tr> <tr> <td>Reserves excluding revaluation reserves</td> <td>2833.63</td> <td>3209.02</td> </tr> </tbody> </table> | Parameters | 1st FY | 2nd FY | 3rd FY | Income from operations | 14,068.87 | 14910.01 | Will be updated at the end of 3 <sup>rd</sup> FY | Net Profit for the period | 683.32 | 193.30 | Paid-up equity share capital | 1048.82 | 1048.82 | Reserves excluding revaluation reserves | 2833.63 | 3209.02 |
| Parameters                              | 1st FY   | 2nd FY   | 3rd FY   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| Income from operations                  | 14,068.87  | 14910.01 | Will be updated at the end of 3 <sup>rd</sup> FY   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| Net Profit for the period               | 683.32   | 193.30   |  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| Paid-up equity share capital            | 1048.82  | 1048.82  |  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| Reserves excluding revaluation reserves | 2833.63  | 3209.02  |  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 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   | :        | Infrequently Traded  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
|   | (ii) at the end of 2nd FY  | :        | Infrequently Traded  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
|   | (iii) at the end of 3rd FY   | :        | Will be updated at the end of 3 <sup>rd</sup> FY   |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |
| 8                                       | Change, if any, in directors of issuer from the disclosures in the offer document (See Clause 30 of the listing  | :        |  |            |        |        |        |                        |           |          |  |                           |        |        |                              |         |         |   |         |         |

|                              | agreement)   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
|------------------------------|--|---|--|-------------|--------------------|------------------------------|--------|---------------------------|--------|----------------|-------|--------------|-----------------|
|                              | (i) at the end of 1st FY   | : | No Changes   |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (ii) at the end of 2nd FY  | : | No Changes   |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (iii) at the end of 3rd FY   | : | Will be updated at the end of 3 <sup>rd</sup> FY   |             |                    |                              |        |                           |        |                |       |              |                 |
|                              |  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| 9                            | Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Clause 41 (IV) (e) of the listing agreement) |   | Not Applicable   |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (i) as disclosed in the offer document   | : |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (ii) Actual implementation   | : |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (iii) Reasons for delay in implementation , if any   | : |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              |  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| 10                           | Status of utilization of issue proceeds (as submitted to stock exchanges under Clauses 41, 43 and 43A of the listing agreement)                                |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              |  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (i) as disclosed in the offer document   | : | <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amt. (Rs in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Working capital requirements</td> <td>775.00</td> </tr> <tr> <td>General Corporate Purpose</td> <td>184.40</td> </tr> <tr> <td>Issue Expenses</td> <td>50.00</td> </tr> <tr> <td><b>Total</b></td> <td><b>1,009.40</b></td> </tr> </tbody> </table> | Particulars | Amt. (Rs in Lakhs) | Working capital requirements | 775.00 | General Corporate Purpose | 184.40 | Issue Expenses | 50.00 | <b>Total</b> | <b>1,009.40</b> |
| Particulars                  | Amt. (Rs in Lakhs)   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| Working capital requirements | 775.00   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| General Corporate Purpose    | 184.40   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| Issue Expenses               | 50.00  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| <b>Total</b>                 | <b>1,009.40</b>  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (ii) Actual utilization  | : | <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amt. (Rs in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Working capital requirements</td> <td>775.00</td> </tr> <tr> <td>General Corporate Purpose</td> <td>184.40</td> </tr> <tr> <td>Issue Expenses</td> <td>50.00</td> </tr> <tr> <td><b>Total</b></td> <td><b>1,009.40</b></td> </tr> </tbody> </table> | Particulars | Amt. (Rs in Lakhs) | Working capital requirements | 775.00 | General Corporate Purpose | 184.40 | Issue Expenses | 50.00 | <b>Total</b> | <b>1,009.40</b> |
| Particulars                  | Amt. (Rs in Lakhs)   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| Working capital requirements | 775.00   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| General Corporate Purpose    | 184.40   |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| Issue Expenses               | 50.00  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| <b>Total</b>                 | <b>1,009.40</b>  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
|                              | (iii) Reasons for deviation, if any  | : | Not Applicable   |             |                    |                              |        |                           |        |                |       |              |                 |
|                              |  |   |  |             |                    |                              |        |                           |        |                |       |              |                 |
| 11                           | Comments of monitoring agency, if applicable (See Regulation 16 of SEBI (ICDR) Regulations, 2018 read with Clause 43A of the listing agreement)                |   | 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/-   |             |                    |                              |        |                           |        |                |       |              |                 |



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 (See Clause (2) (VII) (K) of Schedule VIII to SEBI (ICDR) Regulations, 2018) | At the end of 1st FY | At the end of 2nd FY | At the end of 3rd FY                             |
|--------------------------------------|----------------------------------|---|----------------------|----------------------|--|
| EPS                                  | Issuer                           | 5.24  | 8.47                 | 1.88                 | Will be updated at the end of 3 <sup>rd</sup> FY |
|                                      | <b>Peer Group:</b>               |   |                      |                      |  |
|                                      | Amarjothi Spinning Mills Limited | 24.17   | 31.24                | 15.25                |  |
|                                      | Suryalata Spinning Mills Limited | 43.99   | 111.91               | 79.13                |  |
|                                      | Salona Cotspin Limited           | 4.01  | FS not Filed         | 33.39                |  |
|                                      | Pashupati Cotspin Limited        | 3.8   | 7.28                 | 2.54                 |  |
|                                      |                                  |   |                      |                      |  |
| P/E                                  | Issuer                           | 6.68  | 5.19                 | 23.40                |  |
|                                      | <b>Peer Group:</b>               |   |                      |                      |  |
|                                      | Amarjothi Spinning Mills Limited | 6.74  | 5.97                 | 11.57                |  |
|                                      | Suryalata Spinning Mills Limited | 6.41  | 2.99                 | 7.31                 |  |
|                                      | Salona Cotspin Limited           | 54.45   | FS not Filed         | 7.03                 |  |
|                                      | Pashupati Cotspin Limited        | 21.58   | 17.09                | 40.20                |  |
|                                      |                                  |   |                      |                      |  |
| RoNW                                 | Issuer                           | 17.76   | 17.60                | 4.54                 |  |
|                                      | <b>Peer Group:</b>               |   |                      |                      |  |
|                                      | Amarjothi Spinning Mills Limited | 11.1  | 12.71                | 5.83                 |  |
|                                      | Suryalata Spinning Mills Limited | 13.00   | 24.43                | 14.74                |  |
|                                      | Salona Cotspin Limited           | 13.84   | FS not Filed         | 23.68                |  |
|                                      | Pashupati Cotspin Limited        | 5.4   | 10.26                | 3.46                 |  |
|                                      |                                  |   |                      |                      |  |
| NAV per share based on balance sheet | Issuer                           | 29.47   | 3.77                 | 40.60                |  |
|                                      | <b>Peer Group:</b>               |   |                      |                      |  |
|                                      | Amarjothi Spinning Mills Limited | 217   | 245.72               | 267.97               |  |
|                                      | Suryalata Spinning Mills Limited | 348   | 458.10               | 536.89               |  |
|                                      | Salona Cotspin Limited           | 72.25   | FS not Filed         | 139.20               |  |
|                                      | Pashupati Cotspin Limited        | 64.4  | 70.95                | 7.34                 |  |
|                                      |                                  |   |                      |                      |  |

14. Any other material information: NA

Notes:

Since the shares of company is listed on January 11, 2022 we are considering March 31, 2022 as the 1<sup>st</sup> Financial Year.

Source: Stock Exchange websites i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)