

**A. For Equity Issues**

Sr. No.	Name of the issue:	Le Merite Exports Limited		
1	Type of issue	Initial Public Offering (IPO) on NSE <i>Source: Prospectus of the Company</i>		
2	Issue size	Rs. 4800.00 Lakhs <i>Source: Prospectus of the Company</i>		
3	Grade of issue alongwith name of the rating agency	Since the issue was made in terms of Chapter IX of the SEBI (ICDR) Regulations 2018, there was no requirement of appointing a IPO Grading agency. <i>Source: Prospectus of the Company</i>		
4	Subscription level (number of times)*	13.40 Times (after technical rejection) <i>As per finalised Basis of Allotment.</i>		
5	<b>QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Regulation 31 of the SEBI (Listing Obligations &amp; Disclosure Requirements) , 2015</b>			
	(i) allotment in the issue	Nil		
	(ii) at the end of the 1st Quarter immediately after the listing of the issue (June 30, 2022)	0.18%		
	(iii) at the end of 1st FY	0.58%		
	(iv) at the end of 2nd FY	0.40%		
	(v) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
6	<b>Financials of the issuer (as per the annual financial results submitted to stock exchange in Regulation 33 of the SEBI (Listing Obligations &amp; Disclosure Requirements) , 2015</b>			
		(Rs. in lakhs)		
	Parameters	1st FY	2nd FY	3rd FY
	Revenue from operations	37689.25	46815.34	will be
	Net Profit for the period	428.78	174.52	updated at
	Paid-up equity share capital	2348.1	2348.1	the end of
	Reserves excluding revaluation reserves	7042.12	7051.25	3rd F.Y.
7	<b>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.)</b>			
	(i) at the end of 1st FY	In frequently traded		
	(ii) at the end of 2nd FY	Frequently traded		
	(iii) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
8	<b>Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 68 and Schedule III of the SEBI (Listing Obligations &amp; Disclosure Requirements) , 2015</b>			
	(i) at the end of 1st F.Y.	No Change		
	(ii) at the end of 2nd FY	No Change		
	(iii) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
9	<b>Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations &amp; Disclosure</b>			
	Activity	(i) as disclosed in the offer document	ii) Actual implementation	(iii) Reasons for delay in implementation, if any
	1. Meeting incremental working capital requirements	1.Meeting incremental working capital requirements- 3400.00 Lakhs	1.Meeting incremental working capital requirements- 3400.00 Lakhs	N.A.
	2. General Corporate Purposes	2. General Corporate Purpose -1100.00 Lakhs. 3.IPO Issue Expense-300.00 Lakhs	2. General Corporate Purpose -1100.00 Lakhs. 3.IPO Issue Expense-300.00 Lakhs	
	<i>Source: Prospectus and NSE website (statement of deviation dated November 12, 2022)</i>			
10	<b>Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations &amp; Disclosure Requirements) , 2015</b>			
	(i) as disclosed in the offer document: Fund Requirements	1.Meeting incremental working capital requirements- 3400.00 Lakhs 2. General Corporate Purpose -1100.00 Lakhs. 3.IPO Issue Expense-300.00 Lakhs		
	(ii) Actual utilization	1.Meeting incremental working capital requirements- 3400.00 Lakhs 2. General Corporate Purpose -1100.00 Lakhs. 3.IPO Issue Expense-300.00 Lakhs		
	(iii) Reasons for deviation, if any:	No deviation		
	<i>Source: Prospectus and NSE website (statement of deviation dated November 12, 2022)</i>			
11	Comments of monitoring agency	Not Applicable as the issue size was less than Rs. 100 crores		
12	Price- related data			

Issue price (Rs):	Rs. 75/-											
Price parameters	At close of listing day (October 15, 2020)	*At close of 30th calendar day from listing day	At close of 90th calendar day from listing day	As at the end of 1st FY after the listing of the issue (2022-23)			As at the end of 2nd FY after the listing of the issue (2023-24)			As at the end of 3rd FY after the listing of the issue (2024-25)		
				Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price (NSE)	78.75	71.15	63.00	41.65	83.95	37.80	61.60	65.95	39.90	will be updated at the end of 3rd FY.		
Index (of the Designated Stock Exchange): NSE NIFTY	16301.85	16416.35	17525.10	17359.75	18887.60	15183.40	22326.90	22526.60	17312.75			
<i>Note: 1 The Nifty 50 Index is considered as the Benchmark Indices.  2 Prices of NSE are considered for all above calculations  3 Closing Price of previous trading day is considered wherever applicable. March 31, 2023 is considered as closing price  4 N.A – Not Applicable</i>												

- 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	At the end of 2nd FY	At the end of 3rd FY	
EPS (Basic & Diluted)	<b>Issuer: Le Merite Exports Limited</b>	4.13	1.83	0.74	Will be updated at the end of 3rd FY	
	<b>Peer Group:</b>					
	Ambika Cotton Mills Ltd (standalone)	118.68	195.45	110		
	Pashupati Cotspin Ltd. (standalone)	3.8	2.69	5.43		
	Shiva Texyarn Ltd. (standalone)	9.47	-5.12	-8.55		
	Sambandam Spinning Mills Ltd	19.03	Suspended	Suspended		
	Precoat Ltd.	27.46	-21.69	13.99		
	KPR Mills Ltd	14.98	23.82	23.56		
	<b>Industry Average</b>	<b>32.24</b>	<b>39.03</b>	<b>28.886</b>		
	<b>P/E</b>	<b>Issuer: Le Merite Exports Limited</b>	18.15	22.81		83.24
	<b>Peer Group:</b>					
	Ambika Cotton Mills Ltd (standalone)	20.16	7.06	12.86		
	Pashupati Cotspin Ltd. (standalone)	29.74	40.26	15.87		
Shiva Texyarn Ltd. (standalone)	25.39	-23.40	-20.89			
Sambandam Spinning Mills Ltd	13.89	Suspended	Suspended			
Precoat Ltd.	12.04	2.28	25.09			
KPR Mills Ltd	43.91	24.27	35.33			
<b>Industry Average</b>	<b>24.19</b>	<b>10.09</b>	<b>13.65</b>			
<b>RoNW (%)</b>	<b>Issuer: Le Merite Exports Limited</b>	28.99%	4.58%	1.86%		
<b>Peer Group:</b>						
Ambika Cotton Mills Ltd (standalone)	12.02%	13.70%	7.33%			
Pashupati Cotspin Ltd. (standalone)	5.38%	3.48%	7.00%			
Shiva Texyarn Ltd. (standalone)	9.93%	-4.95%	9.02%			
Sambandam Spinning Mills Ltd	8.05%	Suspended	Suspended			
Precoat Ltd.	9.64%	235.10%	4.01%			
KPR Mills Ltd	21.92%	21.96%	18.48%			
<b>Industry Average</b>	<b>0.11</b>	<b>53.86%</b>	<b>9.17%</b>			
<b>NAV per share based on balance sheet</b>	<b>Issuer: Le Merite Exports Limited</b>	14.25	39.91	40.03		
<b>Peer Group:</b>						
Ambika Cotton Mills Ltd (standalone)	987.26	1426.2	1501.56			
Pashupati Cotspin Ltd. (standalone)	64.42	72.88	77.57			
Shiva Texyarn Ltd. (standalone)	95.37	103.47	94.79			
Sambandam Spinning Mills Ltd	236.48	Suspended	Suspended			
Precoat Ltd.	284.68	33.81	348.51			
KPR Mills Ltd	68.31	108.45	138.44			
<b>Industry Average</b>		<b>348.962</b>	<b>432.17</b>			
**Will be updated once company files financials with Stock Exchange						
***Source: Prospectus dated April 13, 2022 based on restated financial statement for period ended on December 31, 2021 and March 31, 2021, March 31, 2020, March 31, 2019						
Note: Industry average has been calculated by taking the average of peer group companies.						

- 14 Any other material information

N.A.

Note: Since the company's shares were listed on May 09 2022 we are considering 12 months period ended March 31, 2023 as the 1st Financial Year.