

A. For Equity Issues

TRACK RECORD OF THE PUBLIC ISSUES MANAGED BY THE MERCHANT BANKER IN THE LAST 3 FINANCIAL YEARS

Name of the issue:Auro Impex & Chemicals Limited

1. Type of Issue (IPO/ FPO) IPO
2. Issue size (Rs crore) Rs. 27.07 Crores (Including OFS od Rs. 4.29 Crores)
3. Grade of issue alongwith name of the rating agency Not Applicable as IPO was Emerge Platform of NSE
4. Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were arranged. 66.17 Times
5. QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Clause 35 of the listing agreement)
- (i) allotment in the issue 3.55%
- (ii) at the end of the 1st Quarter immediately after the listing of the issue 3.55%
- (iii) at the end of 1st FY 3.55%
- (iv) at the end of 2nd FY 0.00%
- (v) at the end of 3rd FY NA

6. Financials of the issuer (as per the annual financial results submitted to stock exchanges under Clause 41 of the listing agreement)

| (Rs. in crores) | | | |
|---|------------------------|-----------------------|------------------------|
| Parameters | 1st FY i.e. 31.03.2024 | 2nd FY i.e.31.03.2025 | 3rd FY i.e.31.03.2026* |
| Income from operations | 243.45 | 163.72 | Not Applicable |
| Net Profit for the period | 5.81 | 4.28 | Not Applicable |
| Paid-up equity share capital | 12.20 | 12.20 | Not Applicable |
| Reserves excluding revaluation reserves | 24.09 | 29.17 | Not Applicable |

*Financials not available as reporting for the relevant years has not been completed

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 Frequently Traded
- (ii) at the end of 2nd FY Frequently Traded
- (iii) at the end of 3rd FY Not Applicable

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 Not Applicable
- (ii) at the end of 2nd FY Not Applicable
- (iii) at the end of 3rd FY Not Applicable

9. Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Clause 41 (IV) (c) of the listing agreement)

(i) as disclosed in the offer document

The Company has already disclosed that there is no statement of deviation with implementation and confirms with Exchange on 13-11-2025

(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

| (Amount in ₹ in Lakhs) | | |
|---|----------------------|--|
| Object of the Fress Issue | Total Estimated cost | Amount to be deployed from the Net Proceeds in Fiscal 2024 |
| Funding incremental working capital requirements of Company | 1508.00 | 1508.00 |
| General corporate purposes | 364.88 | 364.88 |
| To meet the issue expenses | 404.72 | 404.72 |
| Total Issue Proceeds | 2277.60 | 2277.60 |

Source: Prospectus dated May 17,2023

(ii) Actual utilization

| (Amount in ₹ in Lakhs) | | | |
|---|----------------------|---|--|
| Object of the Fress Issue | Total Estimated cost | Amount Utilised till September 30, 2023 | |
| Funding incremental working capital requirements of Company | 1508.00 | 1636.90 | |
| General corporate purposes | 364.88 | 235.98 | |
| To meet the issue expenses | 404.72 | 404.72 | |
| Total Issue Proceeds | 2277.60 | 2277.60 | |

(iii) Reasons for deviation, if any

1. During the Half Year ended September 30th, 2023 , Utilisation of funds under the object "To Meet Incremental Working Capital Requirements" increased from an estimated amount of Rs. 1508 Lakhs to Rs 1636.90 Lakhs due to decline in General Corporat Purpose Expenses.

11. Comments of monitoring agency, if applicable (See Regulation 16 of SEBI (ICDR) Regulations, 2009 read with Clause 42A of the listing agreement)

- (a) Comments on use of funds Not Applicable
- (b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document Not Applicable
- (c) Any other reservations expressed by the monitoring agency about the end use of funds Not Applicable

12. Price- related data

Issue price (Rs): Rs. 78 per Equity Share

| Price parameters | At close of listing day (23.05.2023) | At close of 30th calendar day from listing day (21.06.2023) | At close of 90th calendar day from listing day (20.08.2023) | As at the end of 1st FY after the listing of the issue i.e.31.03.2024 | | | As at the end of 2nd FY after the listing of the issue i.e.31.03.2025* | | | As at the end of 3rd FY after the listing of the issue i.e.31.03.2026 | | |
|--|--------------------------------------|---|---|---|----------------------|---------------------|--|----------------------|---------------------|---|----------------------|---------------------|
| | | | | 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 | 75.70 | 70.90 | 67.20 | 69.20 | 118.00 | 55.15 | 45.8 | 94.4 | 45.65 | NA | NA | NA |
| Index (NIFTY 50): | 18348.00 | 18856.85 | 19310.15 | 22326.90 | 22526.60 | 21710.20 | 23519.35 | 26277.35 | 21281.45 | NA | NA | NA |
| Sectoral Index (mention the index that has been considered and reasons for considering the same) | N. A | N. A | N. A | N. A | N. A | N. A | N. A | N. A | N. A | NA | NA | NA |

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, 2009) | At the end of 1st FY i.e.31.03.2024 | At the end of 2nd FY i.e.31.03.2025# | At the end of 3rd FY i.e.31.03.2026** |
|--------------------------------------|---------------------------------------|---|-------------------------------------|--------------------------------------|---------------------------------------|
| EPS | Issuer:Auro Impex & Chemicals Limited | 6.46 | 4.93 | 3.51 | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Industry Avg | NA | NA | NA | NA |
| P/E | Issuer:Auro Impex & Chemicals Limited | 13 | 14.05 | 13.03 | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Industry Avg | NA | NA | NA | NA |
| RoNW | Issuer:Auro Impex & Chemicals Limited | 34.18% | 16.00% | 10.34% | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Industry Avg | NA | NA | NA | NA |
| NAV per share based on balance sheet | Issuer:Auro Impex & Chemicals Limited | 18.91 | 29.75 | 33.91 | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Peer Group: | NA | NA | NA | NA |
| | Industry Avg | NA | NA | NA | NA |

14. Any other material information

- Note: (i) Merchant Banker can give its comments on any of the above sections
- (ii) Merchant Banker may obtain information/ clarification from the issuer or stock exchange, wherever felt necessary
- (iii) In case any of the above reporting dates happens to be a holiday, the immediately preceding working day is considered.
- **Not available as the relevant fiscal years have not been completed / information not disclosed
- #31-03-2025 was non trading day.Data represent 28th Mar 2025.