

A. For Equity Issues

Sr. No.	Name of the issue:		WALPAR NUTRITIONS LIMITED	
1	Type of issue		Initial Public Offering (IPO) on Nse Emerge	
2	Issue size (Rs. In lakhs)		Rs. 660.00 lakhs	
3	Grade of issue alongwith name of the rating agency		Since the issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018 there is no requirement of appointing a IPO Grading agency.	
4	Subscription level (number of times)* As per finalised Basis of Allotment minutes.		4,6483 times	
	*Excluding the anchor investors portion			
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			
	(i) allotment in the issue		Nil	
	(ii) at the end of 1st FY		Nil	
	(iii) at the end of 2nd FY		Nil	
	(iv) at the end of 3rd FY		Nil	
	Source: NSE			
6	Financials of the issuer (as per the annual financial results submitted to stock exchange in Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015			
	(Rs. in lakhs)			
	Parameters	1st FY (March 31, 2022)	2nd FY (March 31, 2023)	3rd FY (March 31, 2024)
	Income from operations	2,675.74	3,514.23	6252.17
	Net Profit for the period	35.58	80.98	194.55
	Paid-up equity share capital	454.12	454.12	469.52
	Reserves excluding revaluation reserves	645.32	717.46	948.76
	Since the company's share were listed on July 13, 2021 we are considering March 31, 2022 as the 1st Financial Year.			
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		Frequently Traded	
	Source: NSE (Based on Free Float equity shares)			
8	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 & Disclosure Requirements) , 2015			
	(i) at the end of 1st F.Y.		1. Ms. Palak Joshi resigned from the post of Company Secretary and Compliance Officer w.e.f. 25th August, 2021. 2. Mr. Parin Patel resigned from the post of Independent Director w.e.f. 11th January, 2022. 3. Ms. Priyanka Shah was appointed as a Company Secretary and Compliance Officer of the Company w.e.f. 25th February, 2022. 4. Ms. Megha Shah were appointed as an Additional Non - Executive and Independent Director w.e.f. 11th April, 2022	
	(ii) at the end of 2nd FY		No change	

(iii) at the end of 3rd FY	<p>Change in terms of Appointment and Remuneration payable to Ms. Sejal Kalpesh Ladhawala (DIN: 07331231) as an Executive Director of the Company:</p> <p>Change in terms of Appointment and Remuneration payable to Ms. Nidhi Yogeshkumar Shah (DIN: 09008374) as an Executive Director of the Company</p> <p>Change in terms of Appointment and Remuneration payable to Mr. Abhishekkumar Dineshkumar Patel (DIN: 09012728) as an Executive Director of the Company:</p> <p>Change in terms of Appointment and Remuneration payable to Mr. Fenil Prakashkumar Shah (DIN: 09012730) as an Executive Director of the Company:</p> <p>Change in terms of Appointment and Remuneration payable to Mr. Krunal Jashubhai Patel (DIN: 9008355) as an Executive Director of the Company:</p> <p>Change in terms of Appointment and Remuneration payable to Mr. Jigneshkumar Dineshkumar Modi (DIN: 09012731) as an Executive Director of the Company</p>
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9	Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015		
	(i) as disclosed in the offer document	(ii) Actual implementation	(iii) Reasons for delay in implementation, if any
	NA	NA	NA

10	Status of utilization of issue proceeds (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) , 2015 (Rs. In Lakhs)	
	(i) as disclosed in the offer document: Proposed Schedule of Implementation*	<p>To be utilised in FY 2021-22:</p> <p>1). Investment in Subsidiary of Rs. 180 Lacs</p> <p>2) Net Incremental Working Capital Requirement Rs. 290 Lacs</p> <p>3) General Corporate Purpose Rs. 150 Lacs</p> <p>4). Public Issue Related Expenses of Rs. 40 Lacs</p>
	(ii) Actual utilization	The data relating to utilisation was not available on stock exchange.
	(iii) Reasons for deviation, if any:	The data relating to utilisation was not available on stock exchange.
	*utilization of proceeds of public issue from the objects as stated in the prospectus of the issue.	

11	Comments of monitoring agency	Not Applicable as the issue size was less than Rs. 100 Crores
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12 Price- related data

Issue price (Rs):	Rs. 55/-
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Price parameters	At close of listing day (13.07.2021)	At close of 30th calendar day from listing day 11.08.2021*)	At close of 90th calendar day from listing day(10.10.2021**)	As at the end of 1st FY after the listing of the issue (31.03.2022)			As at the end of 2nd FY after the listing of the issue (31.03.2023)			As at the end of 3rd FY after the listing of the issue (31.03.2024)		
				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)	57.00	36.50	34.35	27.00	62.85	25.50	50.50	82.65	25.65	105.25	153.95	51.40
Index (of the Designated Stock Exchange): NSE Nifty	15812.35	16282.25	17895.20	17464.75	18604.45	15513.45	17359.75	18887.60	15183.40	22326.90	22526.60	17312.75
Sectorial Index# (SME IPO)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

NSE does not have any sectorial index for Finance industry, hence data for NSE Nifty Data has been provided here.

Source: NSE

*30th calendar day has been taken as listing date plus 29 calendar days.

** 90th calendar day has been taken as listing date plus 89 calendar days.

Note: 1. Where the 30th day / 90th day / March 31 of a particular year falls on a NSE trading holiday, the immediately previous trading day has been considered.

2. Where the 30th day / 90th day / March 31 of a particular year falls on the day when there is no trade in equity share of the Company , preceding trading day has been considered and accordingly corresponding data of BSE Sensex and SME IPO is mentioned in the table above. in case there is no trading on previous trading day then day when trading took place is considered.

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)				
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Accounting ratio	Name of company	As disclosed in the offer document (See Clause (9) (K) of Schedule VI to SEBI (ICDR) Regulations, 2018)*	At the end of 1st FY 2021-22	At the end of 2nd FY 2022-23	At the end of 3rd FY 2023-24
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EPS (Basic & before Extraordinary Items)	Issuer:WALPAR NUTRITIONS LIMITED	0.41	0.99	0.65	2.38
	Peer Group:				
	Murae Organisior Limited (Formerly knowan as Earum Pharmaceuticals Limited)	2.94	0.36	0.32	0.00
	Valencia Nutrition Limited	Negative	Negative	Negative	Negative
	Industry Avg:	2.94	0.36	0.32	0.00
P/E	Issuer:WALPAR NUTRITIONS LIMITED	135.44	64.50	Negative	79.7
	Peer Group:				
	Murae Organisior Limited (Formerly knowan as Earum Pharmaceuticals Limited)	25.48	Negative	58	Negative
	Valencia Nutrition Limited	Negative	Negative	Negative	Negative
	Industry Avg:	25.48	NA	58	NA
RONW (%)	Issuer:WALPAR NUTRITIONS LIMITED	6.53%	3.76%	2.60%	8.33%
	Peer Group:				
	Murae Organisior Limited (Formerly knowan as Earum Pharmaceuticals Limited)	12.59%	13.30%	10.59%	0.10%
	Valencia Nutrition Limited	-89.69%	Negative	Negative	Negative
	Industry Avg:	-0.3855	0.133	0.1059	0.001
NAV per share based on balance sheet	Issuer:WALPAR NUTRITIONS LIMITED	6.22	24.29	24.92	29.36
	Peer Group:				
	Murae Organisior Limited (Formerly knowan as Earum Pharmaceuticals Limited)	23.37	2.71	3.03	2.26
	Valencia Nutrition Limited	8.66	1.07	Negative	Negative
	Industry Avg:	16.015	1.89	3.03	2.26
*Source: Prospectus dated June 15, 2021 and based on restated summary statement and for peer group data from Annual Reports and prospectus is taken.					
#Source: Results for the FY 2022-23 and FY 2023-24 updated Annual reports of the company.					
Note : Industry average has been calculated by taking the average of peer group companies. Out of the Companies mentioned above table in peer group companies having positive data are only considered					

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Any other material information	Nil
Note: Since the company's share were listed on July 13, 2021, we are considering March 31, 2022 as the 1st Financial Year.	