

Reference: SEBI Circular No. CIR / MIRSD / 1 / 2012 dated 10.01.12

Name of the Issuer: Megastar Foods Limited

1. Type of issue (IPO /FPO)	Initial Public Offering (IPO) on BSE SME Platform		
2. Issue Size	Rs. 804.00 Lakh		
3. Grade of issue along with the name of the rating agency	Not applicable (Since the issue is being made in terms of Chapter XB of the SEBI (ICDR) Regulations, there is no requirement of		
4. Subscription Level	1.61 times		
5. QIB Holding (as a percentage of total outstanding capital) as disclosed to stock exchanges (See clause 35 of the listing agreement)			
(i) Allotment in the issue	Nil		
(ii) At the end of the 1 <sup>st</sup> quarter immediately after the listing of the issue	Nil		
(iii) At the end of 1 <sup>st</sup> FY	Nil		
(iv) At the end of 2 <sup>nd</sup> FY	Nil		
(v) At the end 3 <sup>rd</sup> FY	Nil		
6. Financials of the issuer (as per the annual financial results submitted to stock exchanges under Regulation 33 of the Listing Regulations) (Rs. Lakhs)			
Parameters (as per audited financials)	First FY (for the year ended March 31, 2019) in Rs. Lakhs	2 <sup>nd</sup> FY (For the year ending March 31, 2020)	3 <sup>rd</sup> FY (For the year ending March 31, 2021)
Income from operations	14233.16	16305.33	16639.82
Net profit for the period	242.56	340.39	425.10
Paid up equity share capital	990.37	990.37	990.37
Reserves excluding revaluation reserves	880.21	1220.61	1645.71

<p>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.)</p> <p>(i) At the end of 1<sup>st</sup>FY</p> <p>(ii) At the end of 2<sup>nd</sup>FY</p> <p>(iii) At the end of 3<sup>rd</sup>FY</p>	<p>Frequently Traded</p> <p>Frequently Traded</p> <p>In- Frequently Traded</p>
<p>8. Change, if any, in directors of issuer from the disclosures in the offer document (See Clause 30(6) of the listing agreement)</p> <p>(i) At the end of 1st FY(31.03.19)</p> <p>(ii) At the end of 2nd FY(31.03.20)</p> <p>(iii) At the end of 3rd FY(31.03.21)</p>	<p>- No Change</p> <p>- No Change</p> <p>- No Change</p>

9. Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of the Listing Regulation).

Sl. No.	Activity	As disclosed in the offer document (Rs. In Lakh)	Actual Implementation	Excess/Less Amount Incurred
1.	To Meet Working Capital Requirement	650.00	650.00	-
2.	General Corporate Purpose	112.60	112.60	-
3.	Public issue Expenses	41.40	41.40	-

10. Status of utilization of issue proceeds (as submitted to stock exchanges under Regulation 32 of the Listing Regulation)

Sl. No.	Activity	As disclosed in the offer document	Actual Utilization (Rs. In Lakh)	Excess/Less Amount Incurred
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1	To Meet Working Capital Requirement	650.00	650.00	-
2	General Corporate Purpose	112.60	112.60	-
3	Public issue Expenses	41.40	41.40	-

11. Comments of monitoring agency, if applicable (See Regulation 16 of SEBI (ICDR) Regulations, 2009 read with Regulation 32(6) of the Listing Regulation)

(a) Comments on use of funds	N.A
(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document	N.A
(c) Any other reservations expressed by the monitoring agency about the end use of funds	N.A

Price Related Data Public Issue: Megastar Foods Limited

12. Issue Price Rs. 30.00 per share

Designated Stock Exchange: BSE Limited – SME Platform

Price Parameters	At close of listing day i.e (23/05/2018)	At close of 30 <sup>th</sup> calendar day from listing day \$	At close of 90 <sup>th</sup> calendar day from listing day	As at the end of 1 <sup>st</sup> FY (2018-19) after the listing of the issue*			As at the end of 2 <sup>nd</sup> FY after the listing of the issue			As at the end of 3 <sup>rd</sup> FY after the listing of the issue		
				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 (Rs.)	31.00	50.50	50.50	50.00	62.00	30.50	78.80	98.50	39.80	52.00	59.25	25.00
Index (of the designated stock exchange)	34344.91	35432.39	38285.75	38672.91	38896.63	33349.31	28440.32	41932.56	26674.03	60008.33	62245.43	46160.46
Sectoral Index (CNX SMLCAP) Pl refer note below	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

- Data will be updated as and when available
- Source: BSE Website  
N.A. indicates not available

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 the 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 (2018-2019)	At the end of 2nd FY(2019-2020)	At the end of 3rd FY (2020-2021)
EPS (Rs.)	Issuer:	1.47	2.55	3.44	4.29
	<b>Peer Group:</b>				
	DFM Foods Limited	15.80	6.54	4.87	5.72
	Industry Average	15.80	6.54	5.88	5.01
P/ E (Times)	Issuer:	20.47	19.64	22.91	12.12
	<b>Peer Group:</b>				
	DFM Foods Limited	74.90	33.35	35.86	52.67
	Industry Average	74.90	33.35	29.39	32.40
RONW (%)	Issuer:	14.43	12.97	15.40	16.13
	<b>Peer Group:</b>				
	DFM Foods Limited	21.80	25.35	15.35	16.34
	Industry Average	21.80	25.35	15.38	16.24
NAV per share based on Balance Sheet (Rs.)	Issuer:	12.29	18.89	22.26	26.62
	<b>Peer Group:</b>				
	DFM Foods Limited	80.60	25.80	29.03	35.44
	Industry Average	80.60	25.80	25.65	31.03

Note: Data will be uploaded as and when available.

NA: Not available

EPS: Earnings per Share

P/E: Price Earnings Multiple

RONW: Return on Net Worth

NAV: Net Asset Value

Source:#The Figures of the Peer Group Company is taken from Annual Report for the Fiscal year 2018-19, 2019-20 and 2019-20 filed on Exchange.

14. Any other material information

(i) The above clause are replaced with Listing Regulations as the new Listing Regulation 2015 is effective