

A. For Equity Issues

Sr. No.	Name of the issue:			
1	Type of issue	Initial Public Offering (IPO) on NSE EMERGE		
2	Issue size	Rs. 5,035.42 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)*	172.40 (after technical rejection and excluding anchor investor portion)		
	As per finalised Basis of Allotment minutes.			
	*Total Number of Shares applied in valid application in each category are only considered.			
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**	4.89% excluding anchor allotment		
	(ii) at the end of 1st FY *	will be updated at the end of 1st F.Y.		
	(iii) at the end of 2nd FY *	will be updated at the end of 2nd F.Y.		
	(iv) at the end of 3rd FY *	will be updated at the end of 3rd F.Y.		
	** QIBs excludes Anchor Investor. Calculated as a % of post issue outstanding shares * QIB Holding not disclosed as reporting for relevant period has not been completed			
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, 2025)	2nd FY (March 31, 2026)	3rd FY (March 31, 2027)
	Income from operations	32,148.08	will be updated at the end of 2nd F.Y.	will be updated at the end of 3rd F.Y.
	Net Profit for the period	1,720.07		
	Paid-up equity share capital	2,194.52		
	Reserves excluding revaluation reserves	11,138.94		
	Since the company's share were listed on August 02, 2024, we are considering March 31, 2025 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	will be updated at the end of 1st F.Y.	
(ii) at the end of 2nd FY		will be updated at the end of 2nd F.Y.		
(iii) at the end of 3rd FY		will be updated at the end of 3rd F.Y.		
Source: NSE				
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.	will be updated at the end of 1st F.Y.		
	(ii) at the end of 2nd FY	will be updated at the end of 2nd F.Y.		
	(iii) at the end of 3rd FY	will be updated at the end of 3rd F.Y.		
	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	
To be utilised in FY 2024-25 : 1) Funding Working Capital Requirement Rs.1,400 Lakhs 2) Investment in our Subsidiary, Haique Stones Private Limited (HSPL),for repayment and / or prepayment in part or full of its outstanding borrowings of Rs 1,950 Lakhs 3) Investment in our Subsidiary, Haique Stones Private Limited (HSPL) for funding its Working Capital Requirement of Rs 650 Lakhs 4) General corporate purposes of Rs 445.27 Lakhs		Will be updated as soon as company discloses the information	N.A	
^ Estimated utilization				
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: Fund Requirements	To be utilised in FY 2024-25 : 1) Funding Working Capital Requirement Rs.1,400 Lakhs 2) Investment in our Subsidiary, Haique Stones Private Limited (HSPL),for repayment and / or prepayment in part or full of its outstanding borrowings of Rs 1,950 Lakhs 3) Investment in our Subsidiary, Haique Stones Private Limited (HSPL) for funding its Working Capital Requirement of Rs 650 Lakhs 4) General corporate purposes of Rs 445.27 Lakhs
	(ii) Actual utilization	Will be updated as soon as company discloses the information
	(iii) Reasons for deviation, if any:	N.A.
	Source: 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
----	-------------------------------	---

12 Price- related data

Issue price (Rs):	Rs. 87/-
-------------------	----------

Price parameters	At close of listing day (02.08.2024)	At close of 30th calendar day from listing day* (30/08/2024)	At close of 90th calendar day from listing day	As at the end of 1st FY after the listing of the issue (31.03.2025)			As at the end of 2nd FY after the listing of the issue (31.03.2026)			As at the end of 3rd FY after the listing of the issue (31.03.2027)		
				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)	97.80	110.30	95.65	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
Index (of the Designated Stock Exchange): NSE Nifty	24,717.70	25,235.90	24,340.85	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
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 granites & marble												
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 NSE 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.												
3. Index data taken from investing.com												

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)	N.A
----	---	-----

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 2024-25	At the end of 2nd FY 2025-26	As at the end of 3rd FY after the listing of the issue
EPS (Basic & before Extraordinary Items )	Issuer: ESPRIT STONES LIMITED	6.29	N.A	N.A	N.A
	Peer Group:		N.A	N.A	N.A
	Pokarna Limited	28.18	N.A	N.A	N.A
	Pacific Industries Limited	17.23	N.A	N.A	N.A
	Global Surfaces Limited	4.41	N.A	N.A	N.A
	Elegant Marbles & Grani Industries Limited	11.42	N.A	N.A	N.A
	Industry Avg:	15.31	N.A	N.A	N.A
P/E	Issuer: ESPRIT STONES LIMITED	13.83	N.A	N.A	N.A
	Peer Group:		N.A	N.A	N.A
	Pokarna Limited	25.33			
	Pacific Industries Limited	16.43			
	Global Surfaces Limited	51.34			
	Elegant Marbles & Grani Industries Limited	23.69	N.A	N.A	N.A
	Industry Avg:	29.20	N.A	N.A	N.A
RONW (%)	Issuer: ESPRIT STONES LIMITED	15.09%	N.A	N.A	N.A
	Peer Group:		N.A	N.A	N.A
	Pokarna Limited	15.89%			
	Pacific Industries Limited	2.78%			
	Global Surfaces Limited	6.68%			
	Elegant Marbles & Grani Industries Limited	3.44%			
	Industry Avg:	7.20%	N.A	N.A	N.A
NAV per share based on balance sheet	Issuer: ESPRIT STONES LIMITED	44.82	N.A	N.A	N.A
	Peer Group:		N.A	N.A	N.A
	Pokarna Limited	191.05	N.A	N.A	N.A
	Pacific Industries Limited	629.16			
	Global Surfaces Limited	77.98			

	Elegant Marbles & Grani Industries Limited	436.83			
	Industry Avg:	333.76	N.A	N.A	N.A

\*Source: Based on Prospectus dated July 31, 2024

14

Any other material information	Nil
--------------------------------	-----

Note: Since the company's share were listed on August 02, 2024, we are considering March 31, 2025 as the 1st Financial Year.
--