

Name of the Issuer:		Abram Food Limited	Last updated on	30-September-2025
1	Type of Issue (IPO / FPO)	IPO (Including OFS)		
2	Issue Size (Rs. lakhs)*			
	- Fresh Issue Size (Rs. Lakhs)	1399.44		
	- OFS (Rs. Lakhs)	-		
	<i>*Source: Prospectus dated June 07,2025 and Final Post issue report dated July 04,2025</i>			
3	Grade of issue along with name of the rating agency			
	Name	Not Applicable		
	Grade	Not Applicable		
4	Subscription Level (Number of times)	27.28*		
	<i>Source: Final Post issue report dated July 04,2025</i>			
	<i>*The above figure is after technical rejections</i>			

5 Promoter and Public Holding (as a % of outstanding capital) as disclosed to stock exchanges

Particulars	Promoter and Promoter Group		Public	
	No. of shareholders	%	No. of shareholders	%
(i) On the date of listing	7	67.33	724	32.67
(i) at the end of 1st Quarter immediately after the listing ⁽²⁾	7	67.33	271	32.67
(ii) at the end of 1st FY (March 31, 2025) ⁽²⁾				
(iii) at the end of 2nd FY (March 31, 2026) ⁽²⁾				
(iv) at the end of 3rd FY (March 31, 2027) ⁽²⁾				
<i>(2) Source: Shareholding pattern as available on BSE</i>				

6 Financials of the issuer (Standalone)

Parameters	<i>(Amount in Lakhs)</i>		
	March 31, 2023*	March 31, 2024*	March 31, 2025
Income from operations	3,316.42	3,600.87	6,404.49
Net Profit for the period	48.28	101.89	325.55
Paid-up equity share capital	24.10	289.20	372.60
Reserves	289.17	125.96	470.35
<i>*Financials not disclosed as reporting for the relevant fiscal year has not been completed.</i>			
<i>(1) Source: Stock Exchange Filing/ Company website</i>			

7 Trading Status in the scrip of the issuer

Company's Equity Shares are listed on NSE Emerge
The Shares have not been suspended or delisted.

Particulars	Status
(i) at the end of 1st FY (March 31, 2023)	NA
(ii) at the end of 2nd FY (March 31, 2024)	NA
(iii) at the end of 3rd FY (March 31, 2025)	Active

Trading status not disclosed as the relevant fiscal year has not been completed.

8 Change in Directors of issuer from the disclosures in the offer document

Particulars	Name of the Director	Appointed / Resigned
(i) at the end of 1st FY (March 31, 2025)	-	-

Source: Stock Exchange Filings

9 Status of implementation of project/ commencement of commercial production

(i) as disclosed in the offer document	Not applicable
(ii) Actual implementation	Not applicable
(iii) Reasons for delay in implementation, if any	Not applicable

10 Status of utilization of issue proceeds

(i) as disclosed in the offer document

(Rs. lakhs)

Objects of the Fresh Issue	Amount
Capital Expenditure for purchase of machineries	385
Funding of Working Capital Requirement of the company	670
General Corporate Purpose	204.50
Issue Expense	139.94
Total	Upto 1,399.44

Source: Prospectus dated January 29, 2025

(ii) Actual utilization

(Rs. Lakhs)

Objects of the Fresh Issue	Amount
Unidentified acquisition in India and abroad	NA
Purchases of new machineries	308.83
Capital expenditure for renovation of both manufacturing facilities	
Working capital requirement	670.00
General Corporate Purpose	203.06
Issue Expense	139.94
Total	1321.83

Source: Stock Exchange Filing

(iii) Reasons for deviation, if any Not applicable

*Actual Utilization data as updated on the website of relevant stock exchange

11 Comments of monitoring agency

(a) Comments on use of funds

(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document

(c) Any other reservations expressed by the monitoring agency about the end use of funds

Not Applicable, since Issue size is less than Rs. 100 crores

12 Pricing Data	
Issue Price (Rs.):	98
Designated Stock Exchange:	BSE
Listing Date:	01-07-2025

Price parameters	At close of listing day (July 07, 2025)*	At close of 30th calendar day from listing day (July 30, 2025) ⁽¹⁾	At close of 90th calendar day from listing day (September 28, 2025) ⁽²⁾	As at the end of 1st FY after the listing of the issue (March 31, 2026) ⁽³⁾		
				Closing price	High (during the FY)*	Low (during the FY)*
Market Price on BSE	94.92	85.80	141.85	NA	148.7	85.35
BSE Sensex [§]	83,442.50	81,481.86	80,426.46	NA	85,762.01	73,137.90

[§] Being index of BSE, the designated stock exchange

*BSEIndia.com

Note:

(1) 30th calendar day shall be taken as listing date plus 29 calendar days.

(2) 90th calendar day shall be taken as listing date plus 89 calendar days.

(3) High and Low based on intra day prices

(4) In case of any reporting day falling on a holiday, previous trading day prices has been disclosed.

13 Basis for Issue Price

Accounting ratio	Name of company	As disclosed in the offer document ⁽¹⁾	At the end of 1st FY (March 31, 2023) [§]	At the end of 2nd FY (March 31, 2024) [§]	At the end of 3rd FY (March 31, 2025) [§]
EPS	Issuer:	5.74	1.39	2.94	9.05
	Peer Group: HOAC Food India Limited	NA [§]	NA [§]	NA [§]	6.69
	Contil India Limited	NA [§]	NA [§]	NA [§]	1.63
	Jetmall Spices and Masala Limited	NA [§]	NA [§]	NA [§]	(1.24)
	Industry Avg:	NA [§]	NA [§]	NA [§]	2.36
	P/E	Issuer:	17.07	NA [§]	33.33
Peer Group: HOAC Food India Limited		NA [§]	NA [§]	NA [§]	27.89**
Contil India Limited		NA [§]	NA [§]	NA [§]	18.63**
Jetmall Spices and Masala Limited		NA [§]	NA [§]	NA [§]	(9.60)**
Industry Avg:		NA [§]	NA [§]	NA [§]	12.31
RoNW		Issuer:	30.60%	15.41%	24.54%
	Peer Group: HOAC Food India Limited	NA [§]	NA [§]	NA [§]	21.82%
	Contil India Limited	NA [§]	NA [§]	NA [§]	18.16%
	Jetmall Spices and Masala Limited	NA [§]	NA [§]	NA [§]	(8.26%)
	Industry Avg:	NA [§]	NA [§]	NA [§]	10.57
	NAV per share based on balance sheet	Issuer:	43.51	9.03	11.96
Peer Group: HOAC Food India Limited		NA [§]	NA [§]	NA [§]	29.62
Contil India Limited		NA [§]	NA [§]	NA [§]	07.46
Jetmall Spices and Masala Limited		NA [§]	NA [§]	NA [§]	15.06
Industry Avg:		NA [§]	NA [§]	NA [§]	17.38

Notes:

(1) Sourced from Prospectus dated June 17, 2025.

* Source: Stock Exchange Filing

[§] Since company listed on July 01, 2025, comparable data of peers are not available

Key ratios for the Company for the three fiscal years stated above are/shall be calculated as follows:

**We have calculated P/E Ratio by dividing the Current Market Price on June 16, 2025 and EPS as on March 31, 2025.

(i) Earnings per Equity Share are computed in accordance with Accounting Standard 20 "earnings per Share" notified by the Companies (Accounting Standards) Rules, 2006.

(ii) NAV per share - Net asset value per Equity Share represents net worth as at the end of the Fiscal divided by the number of Equity Shares outstanding at the end of the Fiscal

(iii) P/E - Closing Market Price as of relevant fiscal year end / Basic EPS for the Fiscal

(iv) RoNW - Return on net worth (%) is net profit attributable to equity shareholders divided by net worth for the Fiscal

(v) The company believes that there are no listed Companies in India which are focused exclusively on the segment in which they operate.

Any other material information

Date of disclosure to Designated Stock Exchange	Announcement
23-07-2025	Appointment of Kfin Technologies Ltd -Registrar And Share Transfer Agent of The Company
28-08-2025	Outcome of Board Meeting to consider and approve the following: 1. Appointment of secretarial auditors for FY 25-26 2. Renewal of credit limits from ICICI bank limited 3. Directors report for FY 24-25 along with management discussion and analysis report 4. Approval of notice of AGM
03-09-2025	Post Dispatch News Paper Publication - 17th AGM & Annual Report for FY 25
13-11-2025	Outcome of Board Meeting to consider and approve the following: 1. Approval of appointment of internal auditor of the company. 2. To consider and approve the statement of deviation or variation in the utilization of IPO proceeds. 3. Approval of un-audited financial results for half-yearly period ended 30th september, 2025
29-12-2025	Intimation Of Appointment of C & F Agents- Disclosure Under Regulation 30 Of Sebi (LODR), 2015.

Disclaimer:

The information compiled herein is in accordance with the disclosure requirements with regard to the track record of the public issues managed by Corporate Makers Capital Limited ("CMCL") arising out of the SEBI Circular No. CIR/MIRSD/1/2012 dated January 10, 2012. This information is gathered from the Prospectus of the Issuer, as amended, and from the filings made by the Issuer with the SME Platform of BSE Limited ("BSE-SME") and the National Stock Exchange of India Limited ("NSE" and together with the BSE-SME, the "Stock Exchanges"), as applicable, from time to time, price-volume data available on the website of the Stock Exchanges, other sources as disclosed herein and information / clarifications provided by the Issuer.

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