

A. For Equity Issues

Sr. No.	Name of the issue:	MAGSON RETAIL AND DISTRIBUTION LIMITED		
1	Type of issue	Initial Public Offering (IPO) on NSE EMERGE		
2	Issue size	Rs. 1374.10 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)*	6.36		
	<i>As per finalised Basis of Allotment minutes.</i>			
	*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	Nil		
	(ii) at the end of 1st FY	Nil		
	(iii) at the end of 2nd FY	Nil		
	(iv) at the end of 3rd FY	Not Applicable		
	<i>Source: NSE</i>			
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 *	2nd FY (March 31, 2025)	3rd FY (March 31, 2026)
	Income from operations	6,591.35	6,737.17	N.A.
	Net Profit for the period	280.91	57.36	N.A.
	Paid-up equity share capital	785.00	785.00	N.A.
	Reserves excluding revaluation reserves	1,654.07	1,711.45	N.A.
	<i>Since the company's share were listed on July 06, 2023, we are considering March 31, 2024 as the 1st Financial Year.</i>			
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	Infrequently traded
(ii) at the end of 2nd FY	Infrequently traded
(iii) at the end of 3rd FY	Not Applicable
<i>Source: NSE (Based on Free Float equity shares)</i>	

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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.	<p>During the year under Review, Mr. Nishat Harshadray Brahmbhatt (DIN: 09844916) Tendered his resignation with effect from 29th December, 2023. In the meeting held on 29th December, 2023 Mr. Sandeep Ambalal Patel was appointed as Additional Non-Executive Independent Director and his appointment was regularized in the general meeting held on 25th September, 2024.</p> <p>During the year under Review, in the meeting held on 11th August, 2023 Mr. Nitin Jayendrabhai Patel was appointed as Additional Non-Executive Independent Director and his appointment was regularized in the general meeting held on 06th November, 2023.</p>
(ii) at the end of 2nd FY	<p>During the year under Review, Mr. Kavin Dineshkumar Dave (DIN: 00926054) Non-executive Independent Director of the company.</p> <p>Tendered his resignation with effect from 15th October, 2024. In the meeting held on 21st January, 2025 Mr. Robert Gomes (DIN: 10872676) was appointed as Additional Non-Executive Independent Director.</p>
(iii) at the end of 3rd FY	Not Applicable

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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
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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	1) Starting new stores, storage facilities & backward integration of business by food processing & packing under own brand "MagSon". Rs. 394 Lakhs 2) Additional Working Capital Requirement: Rs. 800 Lakhs 3) General Corporate Purpose: Rs. 130 Lakhs
(ii) Actual utilization	1) Starting new stores, storage facilities & backward integration of business by food processing & packing under own brand "MagSon". No amount utilised yet 2) Additional Working Capital Requirement: Rs. 548.56 Lakhs utilised 3) General Corporate Purpose: Rs. 130 Lakhs utilised
(iii) Reasons for deviation, if any:	No such deviation
<i>Source: Actual implementation is as per Statement of Deviation or Variation under Regulation 32 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015 and details provided by the Company.</i>	

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. 65/-
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Price parameters	At close of listing day (06-07-2023)	At close of 30th calendar day (04-08-2023) from listing day*	At close of 90th calendar day(03-10-2023) from listing day**	As at the end of 1st FY after the listing of the issue (31.03.2024)			As at the end of 2nd FY after the listing of the issue (31.03.2025)			As at the end of 3rd FY after the listing of the issue (31.03.2027)		
				Closing price (as at 28.03.2024)	High (during the FY)	Low (during the FY)	Closing price (as at 28.03.2025)	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price (NSE)	95.70	85.05	88.90	82.50	133.00	76.00	114.45	166.1	75.5	N.A.	N.A.	N.A.
Index (of the Designated Stock Exchange): NSE	N.A.	N.A.	N.A.	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 Sector.

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.

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 (9) (K) of Schedule VI to SEBI (ICDR Regulations, 2018)*	At the end of 1st FY (March 31, 2024)	At the end of 2nd FY (March 31, 2025)	At the end of 3rd FY (March 31, 2027)
EPS (Basic & before Extraordinary Items)	Issuer: Magson Retail and Distribution Limited	4.96	3.85	0.37	N.A
	Peer Group:	-	-	-	-
	Industry Avg:	-	-	-	-
P/E	Issuer: Magson Retail and Distribution Limited	13.10	21.42	309.32	N.A
	Peer Group:	-	-	-	-
	Industry Avg:	-	-	-	-
RONW (%)	Issuer: Magson Retail and Distribution Limited	27.19%	11.51%	2.29%	N.A
	Peer Group:	-	-	-	-
	Industry Avg:	-	-	-	-
NAV per share based on balance sheet	Issuer: Magson Retail and Distribution Limited	16.14	31.07	31.80	N.A
	Peer Group:	-	-	-	-
	Industry Avg:	-	-	-	-

^Source: Financial results data

*Source: Prospectus dated June 16, 2023 and based on restated summary statement FY 2023-24 and for peer group data from Annual Report of FY 2024-25 and prospectus is taken.

Note : Industry average has been calculated by taking the average of peer group companies.

14 Any other material information	Nil
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Note: Since the company's share were listed on July 06, 2023, we are considering March 31, 2024 as the 1st Financial Year.