

A. For Equity Issues

Name of the issue: **A B InfraBuild Ltd**

1 Type of issue (IPO/FFO)	Initial Public Offering (IPO) on SME Platform
2 Issue size (₹ crore)	₹ 12.84
3 Grade of issue alongwith name of the rating agency	NA as the issue is being made in terms of Chapter XB of the SEBI (ICDR)
4 Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were ar:1.00 times	
5 QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Regulation 31 of SEBI (Listing Obligations And Disclosure Requirements) Regulations,2015	
(i) allotment in the issue	NIL
(ii) at the end of the 1st Quarter immediately after the listing of the issue	0.00%
(iii) at the end of 1st FY	0.00%
(iv) at the end of 2nd FY	0.00%
(v) at the end of 3rd FY	0.00%
6 Financials of the issuer (as per the annual financial results submitted to stock exchanges under SEBI (LODR) Regulations,2015	
(₹. in crores)	
Parameters	1st FY 2nd FY 3rd FY
Income from operations	INR 63.62 62.46 64.31
Net Profit for the period	INR 2.51 (2.87) 0.88
Paid-up equity share capital	INR 12.66 12.66 12.66
Reserves excluding revaluation reserves	INR 16.41 14.17 15.12
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	Infrequently traded
8 Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 68 of SEBI(LODR) Regulations,2015)	
(i) at the end of 1st FY	Ms. Ananta Devi Designation: Independent Director Status: Non Executive & Independent Resign: 1/11/2019
(ii) at the end of 2nd FY	NA
(iii) at the end of 3rd FY	NA
9 Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 32 of SEBI(LODR) Regulations,2015)	
(i) as disclosed in the offer document	NA
(ii) Actual implementation	NA
(iii) Reasons for delay in implementation, if any	NA
10 Status of utilization of issue proceeds (as submitted to stock exchanges under Regulation 32 of SEBI(LODR) Regulations,2015)	
(i) as disclosed in the offer document	
	No. Particular (₹ in lacs)
	1 Working Capital Requirements 940.00
	2 General Corporate Expenses 230.00
	3 Issue Expenses 114.12
	TOTAL 1,284.12
(ii) Actual utilization	
	No. Particular (₹ in lacs)
	1 Working Capital Requirements 970.85
	2 General Corporate Expenses 230.00
	3 Issue Expenses 83.27
	TOTAL 1,284.12
(iii) Reasons for deviation, if any	there has been under utilisation of funds in issue expenses and the balance funds were
11 Comments of monitoring agency, if applicable (See Regulation 16 of SEBI (ICDR) Regulations, 2009 read with SEBI(LODR)Regulations,2015) - Not Applicable	
12 Price-related data	
Issue price (₹):	29.00
Price parameters	At close of listing day(as on 12th July 2019) At close of 30th calendar day from listing day (as on 9th August 2019) At close of 90th calendar day from listing day As at the end of 1st FY after the listing of the issue As at the end of 2nd FY after the listing of the issue As at the end of 3rd FY after the listing of the issue
Market Price	29.15 20.45 19.50 (as on 9th October 2019) 9.05 29.15 9.05 6.95 9.65 5.20 10.15 11.85 9.80
Index (of the Designated Stock Exchange) NSE NIFTY	11,552.50 11,109.65 11,305.05(as on 11th October 2019) 8597.75 12430.50 7511.10 14,690.70 15,431.75 8,055.80 17,498.25 18,604.45 14,151.40
Sectoral Index (mention the index that has been considered and reasons for considering the same)	NA NA NA NA NA NA NA NA NA NA NA NA

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) on Consolidated Basis

Accounting ratio	Name of company	As disclosed in the offer document (See Clause (2) (Vii) (K) of Schedule VII to SEBI (ICDR)	At the end of 1st FY 2019-20	At the end of 2nd FY20-21	At the end of 3rd FY21-22
EPS	Issuer:	3.34	1.98	(1.76)	0.68
	Peer Group:				
	Man Infraconstruct	4.38	2.79	3.73	5.83
	J. Kumar Infraproj	23.39	24.28	8.45	27.21
P/E	Issuer:	8.68	4.57		14.93
	Peer Group:				
	Man Infraconstruct	7.23	5.99	16.73	17.92
	J. Kumar Infraproj	7.05	3.1	23.87	6.13
RoNW	Issuer:	18.43%	8.64%	(8.93)%	3.11%
	Peer Group:				
	Man Infraconstruct	13.46%	7.92%	4.80%	34.72%
	J. Kumar Infraproj	10.62%	10.09%	3.46%	9.86%
NAV per share based on balance sheet	Issuer:	17.80	22.95	21.18	21.93
	Peer Group:				
	Man Infraconstruct	32.63	34.78	37.6	23.15
	J. Kumar Infraproj	221.5	241.98	249.37	275.77

14 Any other material information: NA

Note: (i) Since the shares of the company were listed on July 12, 2019 we are considering March 31,2020 as the 1st Financial Year.