

<b>Name of the Issuer:</b>	<b>Yash Optics &amp; Lens Limited</b>	<b>Last updated on</b>	<b>06-Jul-24</b>
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<b>1 Type of Issue (IPO / FPO)</b>	IPO
<b>2 Offer Size (Rs. Cr)*</b>	53.15
- Fresh Issue Size (Rs. Cr)	
<i>*Source: Prospectus dated April 04, 2024 and Final Post issue report dated April 08, 2024.</i>	

<b>3 Grade of issue along with name of the rating agency</b>	
<b>Name</b>	Not Applicable
<b>Grade</b>	Not Applicable

<b>4 Subscription Level (Number of times)</b>	39.09*
<i>Source: Final Post issue report dated April 08, 2024</i>	
<i>*The above figure is after technical rejections</i>	

**5 QIB Holding (as a % of outstanding capital) as disclosed to stock exchanges**

<b>Particulars</b>	<b>%</b>
(i) allotment in the issue <sup>(1)</sup>	11.58%
(ii) at the end of 1st Quarter immediately after the listing	Not Applicable**
(iii) at the end of 1st FY (March 31, 2025)*	Not Available
(iv) at the end of 2nd FY (March 31, 2026)*	Not Available
(v) at the end of 3rd FY (March 31, 2027)*	Not Available

*\*QIB Holding not disclosed as reporting for the relevant fiscal year has not been completed.*

*\*\*Quarterly filing Not Applicable on SME Segment*

*(1) Source: Basis of Allotment*

**6 Financials of the issuer (Consolidated)**

<b>Parameters</b>	<b>(In Rs. Lacs)</b>		
	<b>1st FY (March 31, 2025)*</b>	<b>2nd FY (March 31, 2026)*</b>	<b>3rd FY (March 31, 2027)*</b>
Income from operations	Not Available	Not Available	Not Available
Net Profit for the period	Not Available	Not Available	Not Available
Paid-up equity share capital	Not Available	Not Available	Not Available
Reserves excluding revaluation reserves	Not Available	Not Available	Not Available

*\*Financials not disclosed as the same is in process of being prepared.*

**7 Trading Status in the scrip of the issuer**

Company's Equity Shares are listed on SME Platform of NSE Limited (NSE Emerge)

The Shares have not been suspended or delisted.

<b>Particulars</b>	<b>Status</b>
(i) at the end of 1st FY (March 31, 2025)*	Not Available
(ii) at the end of 2nd FY (March 31, 2026)*	Not Available
(iii) at the end of 3rd FY (March 31, 2027)*	Not Available

*\*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**

<b>Particulars</b>	<b>Name of the Director</b>	<b>Appointed / Resigned</b>
(i) at the end of 1st FY (March 31, 2025)*	-	-
(ii) at the end of 2nd FY (March 31, 2026)*	-	-
(iii) at the end of 3rd FY (March 31, 2027)*	-	-

Source: Stock Exchange Filings

\* Changes in Directors of Issuer not updated as the relevant financial years have not been completed

**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. Crore)
<b>Objects of the Fresh Issue</b>	<b>Amount</b>
Funding of Capital expenditure for setting up a manufacturing unit for backward integration	18.25
Purchase of Plant and Machinery at existing manufacturing unit	11.86
Repayment/ prepayment of certain borrowings availed by our Company	6.00
Funding Working Capital Requirements of our Company and General Corporate Purpose	10.00
	3.78
<b>Total</b>	<b>49.89</b>

Source: Prospectus dated April 03, 2024

(ii) Actual utilization

	(Rs. Crore)
<b>Objects of the Fresh Issue</b>	<b>Amount</b>
Repayment or prepayment, in full or in part, of borrowings availed	Not Available
Acquisition of land	Not Available
Funding of capital expenditure requirements of our Company towards set up of Solar Power Plant	Not Available
General Corporate Purpose	Not Available
<b>Total</b>	Not Available

(iii) Reasons for deviation, if any

Not applicable

**11 Comments of monitoring agency**

(a) Comments on use of funds	Not Applicable, since Issue size is less than Rs. 100 crores
(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	

**12 Pricing Data**

Issue Price (Rs.):	81
Designated Stock Exchange:	NSE
Listing Date:	08-Apr-24

Price parameters	At close of listing day (April 08, 2024)	At close of 30th calendar day from listing day (May 07, 2024) <sup>(1)</sup>	At close of 90th calendar day from listing day (July 06, 2024) <sup>(2)</sup>	As at the end of 1st FY after the listing of the issue (March 31, 2025)		
				Closing price	High (during the FY)	Low (during the FY)
Market Price on NSE	92.7	89.90	116.40	Not Available	Not Available	Not Available
NIFTY 50	22,666.30	22,302.50	24,323.85	Not Available	Not Available	Not Available

Price parameters	As at the end of 2nd FY after the listing of the issue (March 31, 2026) <sup>(3)(4)</sup>			As at the end of 3rd FY after the listing of the issue (March 31, 2027) <sup>(3)(4)</sup>		
	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price on NSE	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
NIFTY 50	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

\*Being index of NSE, the designated stock exchange

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) Pricing data not disclosed as the relevant fiscal year has not completed

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

13 Basis for Issue Price

Accounting ratio		As disclosed in the offer document <sup>(1)</sup>	At the end of 1st FY (March 31, 2025)	At the end of 2nd FY (March 31, 2026) <sup>(2)</sup>	At the end of 3rd FY (March 31, 2027) <sup>(2)</sup>
EPS	Issuer:	4.55	Not Available	Not Available	Not Available
	Peer Group:				
	GKB Ophthalmics Ltd	(5.72)	Not Available	Not Available	Not Available
Price to Earnings Ratio (P/E)	Issuer:	17.8	Not Available	Not Available	Not Available
	Peer Group:				
	GKB Ophthalmics Ltd	(16.58)	Not Available	Not Available	Not Available
NAV	Issuer:	10.79	Not Available	Not Available	Not Available
	Peer Group:				
	GKB Ophthalmics Ltd	5.46	Not Available	Not Available	Not Available
RoNW(%)	Issuer:	42.20%	Not Available	Not Available	Not Available
	Peer Group:				
	GKB Ophthalmics Ltd	10.47%	Not Available	Not Available	Not Available

**Notes:**

(1) Sourced from Prospectus dated April 04, 2024

(2) Information not provided as the relevant fiscal year has not completed

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

(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

14 Any other material information

Date of disclosure to Designated Stock Exchange	Announcement
29-May-24	The Standalone Audited Financial Results set out in compliance with applicable Accounting Standards for the half-year and year ended 31st March, 2024 together with Statement of Assets and Liabilities.
31-May-24	the Board of Directors has approved and taken on record the resignation of Mr. Gaurav Ramesh Khandelwal (Mem No: A65926) from his position as a Company Secretary cum Compliance Officer of the Company at its meeting held on Friday 31st May 2024 w.e.f. end of business hours of 31st May 2024.
31-May-24	M/s Avinash Gandhewar & Associates, Practicing Company Secretaries, a Peer Reviewed Firm, has been appointed as a Secretarial Auditor of the Company at the Board Meeting dated 31st May, 2024 for financial year 2023-24.
05-Jun-24	-The Board has appointed Miss. Adrata Anil Srivastava (Mem No. A73764), as Company Secretary cum Compliance Officer of the Company w.e.f. 05th June, 2024 to fill the vacancy arised in the office of Company Secretary

**Disclaimer:**

The information compiled herein is in accordance with the disclosure requirements with regard to the track record of the public issues managed by Shreni Shares Limited ("Shreni") 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 NSE Limited ("NSE") and the National Stock Exchange of India Limited ("NSE" and together with the BSE, 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.

While reasonable care has been taken to ensure that the information provided herein is accurate and is taken from the sources that we believe are reliable, the user of this information may independently verify the accuracy of the information before taking any decision based on the above information.