

Name of the Issue: Aptus Value Housing Finance India Limited													
1	Type of Issue Initial Public Offer												
2	Issue Size (Rs. Mn) 27,800.52												
Source: Prospectus													
3	Grade of issue along with name of the rating agency												
	Name NA												
	Grade NA												
4	Subscription Level (Number of times) 16.78*												
*Excluding Anchor Investor Portion and after removing multiple and duplicate bids and technical rejections cases													
Source: Basis of allotment dated August 18, 2021													
5	QIB Holding (as a %age of Outstanding Capital) as disclosed to the stock exchanges												
<table><tr><th>Particulars</th><th>%</th></tr><tr><td>(i) On Allotment **</td><td>26.14%</td></tr><tr><td>(ii) at the end of the 1st Quarter immediately after the listing of the issue (Sep 30, 2021)</td><td>30.47%</td></tr><tr><td>(iii) at the end of 1st FY (March 31, 2022)</td><td>31.78%</td></tr><tr><td>(iv) at the end of 2nd FY (March 31, 2023)</td><td>16.65%</td></tr><tr><td>(v) at the end of 3rd FY (March 31, 2024)</td><td>24.68%</td></tr></table>		Particulars	%	(i) On Allotment **	26.14%	(ii) at the end of the 1st Quarter immediately after the listing of the issue (Sep 30, 2021)	30.47%	(iii) at the end of 1st FY (March 31, 2022)	31.78%	(iv) at the end of 2nd FY (March 31, 2023)	16.65%	(v) at the end of 3rd FY (March 31, 2024)	24.68%
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**Basis of Allotment													

6	Financials of the issuer		
(Rs. crore)			
Parameters	1st FY (March 31,2022)	2nd FY (March 31,2023)	3rd FY (March 31,2024)
Income from operations	815	1,093	1,365
Net Profit for the period	370	503	612
Paid-up equity share capital	99	100	100
Reserves excluding revaluation reserves	2,817	3,240	3,668

**7 Trading Status**

The equity shares are listed on both the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE") (and together with BSE the "Stock Exchanges")

The equity shares have not been suspended or delisted.

Particulars	Status
(i) at the end of 1st FY (March 31, 2022)	Frequently traded
(ii) at the end of 2nd FY (March 31, 2023)	Frequently traded
(iii) at the end of 3rd FY (March 31, 2024)	Frequently traded

Source: Stock exchange data.

**8 Change in Directors of Issuer from the disclosures in the offer document**

Particulars	Name of Director	Appointed / Resigned
(i) at the end of 1st FY (March 31, 2022)	Nil	-
		- Appointed as Executive Chairman
(ii) at the end of 2nd FY (March 31, 2023)	- M. Anandan - P Balaji - John Vijayan Rayappa Suman Bollina	- Appointed as MD - Appointed as CFO - Resignation as Non executive non independent Director
(iii) at the end of 3rd FY (March 31, 2024)	Shailesh Mehta	- Resigned as Non executive Director

**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 (Prospectus)

Particulars	Amount (Rs. million)
Augment Company's capital base to meet Company's future capital requirements	4,828.72

(ii) Actual utilization

Particulars	Amount (Rs. million)^	Amount utilized (Rs. million)	Amount unutilized (Rs. million)
Augment Company's capital base to meet Company's future capital requirements	4,797.90	4,797.90	Nil

^Change in overall IPO expenses and consequent changes in proportion of offer expenses related to Company

Source: Monitoring agency report dated Nov 12, 2021 submitted by Company to the stock exchanges

(iii) Reasons for deviation, if any NA

**11 Comments of monitoring agency, if applicable**

(i) Comments on use of funds

Utilized as per disclosure in offer document

(ii) Comments on deviations, if any, in the use of proceeds of the Issue from the objects stated in the Offer document

NA

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

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**12 Pricing Data**

Designated Stock NSE  
Exchange  
Issue Price (Rs.) 353  
Listing Date 24-Aug-21

Price parameters	At close of listing day- Aug 24, 2021	Close of 30th calendar day from listing day (Sep 22, 2021)	Close of 90th calendar day from listing day (Nov 22, 2021) <sup>(1)</sup>	As at the end of the 1st FY after the listing of the issue (31st March, 2022)		
				Closing price	High	Low
Market Price	346.90	343.05	343.95	340.55	394.90	278.60
Nifty 50*	16,624.60	17,546.65	17,416.55	17,464.75	18,604.45	14,151.40
Price parameters	As at the end of the 2nd FY after the listing of the issue (31st March, 2023)			As at the end of the 3rd FY after the listing of the issue (31st March, 2024) <sup>(1)</sup>		
	Closing price	High	Low	Closing price	High	Low
Market Price	242.90	251.70	240.00	331.15	334.60	311.95
Nifty 50*	17,359.75	17,381.60	17,204.65	22,462.00	22,529.95	22,427.75

\* Being index of NSE, the designated stock exchange

The Company is not part of any Sectoral Index

(1) Next trading day has been considered if any day falls on a holiday

**13 Basis for Issue Price**

Accounting ratio		As disclosed in offer document, at the end of FY 2021	At the end of 1st FY (March 31, 2022)	At the end of 2nd FY (March 31, 2023)	At the end of 3rd FY (March 31, 2024)
EPS (Basic)	Company	5.56	7.58	10.11	12.27
	Peer Group				
	Aavas Financiers Limited	36.94	45.10	54.38	62.03
	Industry Avg	<b>36.94</b>	<b>45.10</b>	<b>54.38</b>	<b>62.03</b>
P/E	Company	63.49	44.93	33.68	26.99
	Peer Group				
	Aavas Financiers Limited	67.44	56.89	29.62	22.87
	Industry Avg	<b>67.44</b>	<b>56.89</b>	<b>29.62</b>	<b>22.87</b>
RoNW	Company	13.49%	12.69%	15.06%	16.24%
	Peer Group				
	Aavas Financiers Limited	12.06%	12.66%	13.14%	13.00%
	Industry Avg	<b>12.06%</b>	<b>12.66%</b>	<b>13.14%</b>	<b>13.00%</b>
NAV per share	Company	41.12	58.68	67.05	73.52
	Peer Group				
	Aavas Financiers Limited	305.86	355.53	413.58	476.79
	Industry Avg	<b>305.86</b>	<b>355.53</b>	<b>413.58</b>	<b>476.79</b>
P/B	Company	8.58	5.80	5.89	4.50
	Peer Group				
	Aavas Financiers Limited	8.07	7.22	3.89	2.98
	Industry Avg	<b>8.07</b>	<b>7.22</b>	<b>3.89</b>	<b>2.98</b>

**14 Any other material information**

Particulars	Date	Remarks
Aptus Value Housing Finance India Limited has informed the Exchange regarding Appointment of Mr Vijayaraghavan Kannan as CRO of the company w.e.f. May 21, 2024	21-May-24	-
The Company has informed the Exchange regarding Allotment of 50,000 shares pursuant to exercise of employee stock options under the Aptus Employee Stock Option Scheme, 2021.	14-May-24	-
Company issued NCDs worth Rs.2250 crores through private placement	4-May-24	-
Appointment of Sundaram and Srinivasan as auditors of the company	4-May-24	-
Declaration of interim dividend of Rs. 2.5	3-May-24	-
Shailesh Mehta resigned as Non Executive Director from the Board	18-Apr-24	-
CARE Ratings reaffirmed Credit Rating of AA- (stable) of the Company	4-Apr-24	-
Declaration of dividend of Rs. 2	6-Feb-24	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Grant of 352500 Options	19-Jan-24	-
CARE Ratings reaffirmed Credit Rating of AA- (stable) of the Company	6-Jan-24	-
CARE Ratings reaffirmed Credit Rating of AA- (stable) of the Company	7-Dec-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Allotment of 50000 Shares	7-Nov-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Allotment of 187500 Shares	10-Oct-23	-
Approved the grant of 4,25,000 stock options under Aptus Employee Stock Option Scheme, 2021	29-Sep-23	-
Allotment of 618750 equity shares pursuant to exercise of ESOPs	11-Jul-23	-
Sudden spurt in volume of shares of the Company detected. However Company believes no new information or announcement has resulted in the spurt in volumes.	21-Jun-23	-
Sudden spurt in volume of shares of the Company detected. However Company believes no new information or announcement has resulted in the spurt in volumes.	20-May-23	-
Interim dividend of Rs. 2 per equity share declared	9-May-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Grant of 650000 Options.	6-May-23	-
Appointment of M Anandan (Chairman), P Balaji (MD), John Vijayan Rayappa (CFO) and resignation of Suman	4-May-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Grant of 1935000 Options.	4-May-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Allotment of 37500 Shares.	27-Apr-23	-
Aptus Value Housing Finance India Limited has informed the Exchange regarding Allotment of 37500 Shares	8-Mar-23	-
Spurt in volume of shares noted by the exchange	7-Mar-23	-
Spurt in volume of shares noted by the exchange	6-Dec-22	-
Allotment of 1,50,000 Equity shares of Rs. 2/- each on September 07,2022 pursuant to exercise of Employee Stock Options under Aptus Employee Stock Option Scheme, 2021.	8-Sep-22	-
Based on rating assessment undertaken by ICRA Limited, the Company's credit rating has been upgraded to 'AA-' from 'A+' while reviewing the existing ratings	14-Dec-21	-
Based on rating assessment undertaken by CARE Ratings, the outlook of the Company's credit rating has been revised to 'Positive' from 'Stable' while reaffirming the existing ratings	4-Dec-21	-
Board of Directors at their meeting dated October 29, 2021 have recommended to the Members of the Company, the appointment of M/s. T.R. Chadha & Co. LLP, Chartered Accountants, (Firm Registration No. 006711N/N500028) as the Statutory Auditors of the Company for a period of 3 (three) consecutive years to hold office with effect from the date on which the Members of the Company would approve the said appointment and until the conclusion of the 15th Annual General Meeting to be held in the calendar year 2024, subject to the said firm continuing to fulfill their applicable eligibility norms. The Company would be seeking the approval of the Members for the appointment of M/s. T.R. Chadha & Co. LLP, Chartered Accountants as aforesaid, by way of Postal Ballot in accordance with Section 110 of the Companies Act, 2013 read with Rules made thereunder and relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India.	29-Oct-21	-
M/s. S.R. Batliboi & Associates LLP, statutory auditors of the Company vide their letter dated October 22, 2021, have informed that they are ineligible to continue as auditors of more than certain entities specified therein and have rendered their resignation which would come into effect from November 12, 2021 i.e. post submission of Limited Review Report for the Quarter and Half Year ended September 30, 2021 ("period") and after furnishing all requisite certifications and other documents for the aforesaid period.Apart from the reason mentioned above, there is no other material reason for resignation of Statutory Auditors	22-Oct-21	-

Note: For further updates and information, please refer stock exchange websites i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)