Name of the Issue: FSN E-commerce Ventures Limited

Last updated on

31-Jan-24

1 Type of Issue

Initial Public Offer

2 Issue Size (Rs. Mn)

53,497.24

Source: Prospectus

3 Grade of issue along with name of the rating agency

Name NA Grade NA

4 Subscription Level (Number of times)

82.42

Source: Basis of allotment

5 QIB Holding (as a % of Outstanding Capital) as disclosed to the stock exchanges

Particulars	%
(i) On Allotment *	7.87%
(ii) at the end of the 1st Quarter immediately after the listing of the issue (December 31, 2021)*	9.15%
(iii) at the end of 1st FY (March 31, 2022)*	9.10%
(iv) at the end of 2nd FY (March 31, 2023)*	20.11%
(v) at the end of 3rd FY (March 31, 2024)**	27.48%

^{*}Shareholding pattern disclosed to Stock Exchanges

6 Financials of the issuer

(Rs. Million)

Parameters	1st FY (March 31, 2022)	2nd FY (March 31,2023)	3rd FY (March 31,2024) *
Income from operations	37,739.35	51,438.00	63,856.26
Net Profit for the period	412.88	209.61	437.16
Paid-up equity share capital	474.11	2,852.45	2,855.99
Reserves excluding revaluation reserves	12,924.89	10 927.65	9,766.34

⁽¹⁾ Financial statements for FY 2022 submitted with BSE Limited

7 Trading Status

The equity shares of the Company are listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")

The equity shares have not been suspended or delisted.

Particulars	Status
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

^{*} Trading status not disclosed as the relevant fiscal years have not been completed.

Source: Stock exchange data.

⁽²⁾ Financial statements for FY 2023 submitted with BSE Limited

⁽³⁾ Financial statements for FY 2024 submitted with BSE Limited

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	Not Available
(ii) at the end of 2nd FY (March 31, 2023)	Nil	Not Available
(iii) at the end of 3rd FY (March 31, 2024)*	Nil	Not Available

^{*} 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

10 Status of utilization of issue proceeds

(i) As disclosed in the offer document

Particulars Particulars	Amount (Rs. In Mn)
Investment in certain of our Subsidiaries, namely, FSN Brands and / or Nykaa Fashion for funding the set-up of new retail stores	420
Capital expenditure to be incurred by our Company and investment in certain of our Subsidiaries, namely, Nykaa E-Retail, FSN Brands and Nykaa Fashion for funding the set-up of new warehouses	420
Repayment or prepayment of outstanding borrowings availed by our Company and one of our Subsidiaries, namely, Nykaa E-Retail	1,560.00
Expenditure to acquire and retain customers by enhancing the visibility and awareness of our brands	2,340.00
General corporate purposes	1,269.51
Total	6009.51

(ii) Actual utilization

(ii) / totaai atiiizatioii	
Particulars Particulars	Amount (Rs. In Mn)
Investment in certain of our Subsidiaries, namely, FSN Brands and / or Nykaa Fashion for funding the set-up of new retail stores	255.63
Capital expenditure to be incurred by our Company and investment in certain of our Subsidiaries, namely, Nykaa E-Retail, FSN Brands and Nykaa Fashion for funding the set-up of new warehouses	378.05
Repayment or prepayment of outstanding borrowings availed by our Company and one of our Subsidiaries, namely, Nykaa E-Retail	1560
Expenditure to acquire and retain customers by enhancing the visibility and awareness of our brands	2340
General corporate purposes*	1305.72
Total	5,839.40

^{*}On finalization of IPO issue expenses, the amount proposed to be utilized for General Corporate Purposes is revised to INR.1305.72 million, compared to the original amount of INR. 1269.51 million.

11 Comments of monitoring agency, if applicable

(i) Comments on use of funds

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

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

On finalization of IPO issue expenses, the amount proposed to be utilized for General Corporate Purposes is revised to INR.1305.72 million, compared to the original amount of INR. 1269.51 million. Not applicable Not applicable

12 Pricing Data

Designated Stock Exchange Issue Price (Rs.) Listing Date NSE 1125.00 10-Nov-21

	At close of	At close of Close of 30th calendar day from listing day Dec-2021 listing day		Close of 90th	As at the end of the 1st FY after the listing of the issue (31st March, 2022)		
Price parameters	0,			calendar day from listing day	Closing price	High	Low
Market Price	2,025.80	2,10	63.5	1,895.2	1,689.6	2,493.1	1,291.3
Nifty	18,017.20	17,5	16.9	17,213.6	17,464.8	18,477.1	14,296.4
Price parameters	As at the end of t	he 2nd FY after the listing of the 2023)	issu	e (31st March,	As at the end of the issue (3rd FY after the l	
	Closing price	High		Low	Closing price	High	Low
Market Price	124.3	1:	27.5	123.0	161.9	195.4	114.3
Nifty	17,359.75	18,8	12.5	15,293.5	22,326.9	22,526.6	17,312.8

^{*} The pricing data is not disclosed as the relevant fiscal years have not been completed

13 Basis for Issue Price

Accounting ratio		As disclosed in the offer document ⁽¹⁾	At the end of 1st FY (March 31, 2022) ⁽²⁾	At the end of 2nd FY (March 31, 2023) ⁽²⁾	At the end of 3rd FY (March 31, 2024) ⁽²⁾
EPS	Issuer:		•		
	Consolidated	1.39	0.88	0,07	0.11
	(Basic)				

	Consolidated	1.34	0.87	0,07	0.11
	(Diluted)				N.A.
	Peer Group:	N.A.	N.A.	N.A.	
	Industry Avg:	N.A.	N.A.	N.A.	N.A.
Total Income (Rs. Million)	Issuer:				
	Consolidated	24,526.37	38,009.07	51,740.13	64,155.68
	(Diluted)				
	Peer Group:	N.A.	N.A.	N.A.	N.A.
	(Consolidated)				
	Industry Avg:	N.A.	N.A.	N.A.	N.A.
Price to Earnings Ratio (P/E)	Issuer:				
	Consolidated	809.35	-	1758.6	-
	(Basic)				
	Consolidated	839.55	-	1758.6	-
	(Diluted)				
	Peer Group:	N.A.	N.A.	N.A.	N.A.
	Industry Avg:	N.A.	N.A.	N.A.	N.A.
RoNW(%)	Issuer:				
	Consolidated	12.62	3.08	1.52	3.15
	Peer Group:	N.A.	N.A.	N.A.	N.A.
	(Consolidated)				
	Industry Avg:	N.A.	N.A.	N.A.	N.A.
NAV per Equity Share	Issuer:				
	Consolidated	11.00	28.26	4.83	4.42
	Peer Group:	N.A.	N.A.	N.A.	N.A.
	(Consolidated)				
	Industry Avg:	N.A.	N.A.	N.A.	N.A.

- (1) Sourced from Prospectus dated November 02, 2021.
- (2) Information sourced from financials filed by the Issuer Company on the stock exchanges

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

(f) Basic Earnings per Share (Rs.) = net profit after tax and adjustments, attributable to equity shareholders / Weighted average no. of equity shares outstanding during the fiscal year.

Earnings per share calculations are in accordance with the notified Ind AS 33 'Earnings per share' notified accounting standard by the Companies (Indian Accounting Standards) Rules of 2015 (as amended).

(ii) Diluted Earnings per Share (Rs.) = net profit after tax and adjustments, attributable for equity shareholders (after adjusting profit impact of dilutive potential equity shares, if any) / the aggregate of weighted average number of Equity shares outstanding during the year and the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

- (iii) Total Income = Revenue from Operations and Other Income (iv) P/E (Basic/Diluted) Closing Market Price et the end of relevant fiscal year end on NSE/ Basic/Diluted EPS
- (v) Return on Net Worth (%) = Net profit after tax, available for equity shareholders / Net worth at the end of the fiscal year.
 (vi) Net Asset Value per Equity Share = Net worth at the end of the fiscal year./ Number of equity shares outstanding as at the end of fiscal year.

14 Any other material information

Particulars	Date
Company has informed the exchange regarding settlement of Litigation (civil proceeding) with L'Oreal S.A	22-Feb-22
Company has informed the exchange that the Share Allotment cum Transfer Committee of FSN E-Commerce Ventures Limited ('Company') on March 3,	3-Mar-22
Press Release titled 'NYKAA OPENS 100TH STORE ON INTERNATIONAL WOMENS DAY'	10-Mar-22

Press Release titled "Nykaa Islanches "Superstore" to partner with retailers in Gujardt" Press Release titled "Okabal Harcene Leader Aveda partners with indies Leading Lifestyle Retailer, Nykaa, to Islanch Prestige Satons in the Country 20-Apr-22 20-prays has informed that pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations 20-prays has informed the Exchanges that the Nomination and Remuneration Committee of FSN E-Commerce Ventures Limited (Company) on May 6, 6-May-22 20-prays has informed the Exchanges that the Nomination committee of FSN E-Commerce Ventures Limited (Company) on June 99, 9-Jun-22 20-prays has informed Exchanges that the Nomination Committee of FSN E-Commerce Ventures Limited (Company) on June 99, 9-Jun-22 20-prays has informed the Exchange about allotiment of 9,700 Equity Shares against exercise of vested Employee Stock Options under ESOS Scheme - 5-Mu-22 20-prays has informed the Exchange about Board Meeting held on 5-Mu-29-202 to consider financial statements for the period ended June 2022 20-prays has informed the Exchange about Board Meeting held on 5-Mu-29-202 to consider financial statements for the period ended June 2022 20-prays has informed the Exchange about Board Meeting held on 5-Mu-29-202 to consider financial statements for the period ended June 2022 20-prays has informed the Exchange about Board Meeting held on 5-Mu-92-202 to consider financial statements for the period ended June 2022 20-prays has informed the Exchange about Board Meeting held on 5-Mu-92-202 to consider financial statements for the period ended June 2022 20-prays has informed the Exchange about Board Meeting Human Meeting Private Limited 5-Mu-92-20-20-20-20-20-20-20-20-20-20-20-20-20	Company has informed that the Nomination and Remuneration Committee of FSN E-Commerce Ventures Limited ('Company') on March 22, 2022 allotted	22-Mar-22
Press Netlesea titled 'Global Haircare Leader Aveda partners with India's Leading Lifestyle Retailer, Nykaa, to launch Presign Salons in the Country Company has informed that pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Lising Obligations) and Company has informed the Exchanges that the Nomination and Remuneration Committee of FSN E-Commerce Ventures Limited (Company) on May 6, 64May-22 Company has informed the Exchanges that the Board of Directors of the Company, at India (Company) and 19		
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pard Meeting Intimation for Consideration And Approval Of The Unaudited Financial Results For The Quarter And Nine Months Ended December 31,	Jan-24
mation Of Conference Call scheduled on Tuesday February 6, 2024 for discussing Company"s financial results for the quarter and nine months ended 29-J	Jan-24
proposal of investment by Nessa International Holdings Limited, a subsidiary of the Company into Nysaa Beauty LLC, a wholly owned subsidiary of	eb-24
otment of 3,71,501 Equity Shares of face value Re.1/- each towards the exercise of vested Employee Stock Options under Employee Stock Option 5-F6	eb-24
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ard meeting outcome - Further investment by the Company in Nykaa Fashion Limited by way of rights issue, Acquisition of Lingerie & Athleisure 6-Fe	eb-24
bmission of Press Release on Q3FY2024 Financial Results, Investor Presentation for Q3FY2024 6-Fe	eb-24
bmission of newspaper publication for Q3FY2024 Financial Results 7-Fe	eb-24
bmission of Monitoring Agency Report for the quarter ended December 31, 2023 and Statement Of Deviation/Variations In Utilization Of Funds Raised 9-Fo	eb-24
bmission of the transcript of Analyst/ Investor Conference call 13-F	eb-24
bmission of the press release titled Nykaa Expands its Global Footprint with the launch of Nysaa - First Ever Beauty Retail Store in Dubai in collaboration 1-M	1ar-24
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bmission of Compliances-Certificate under Reg. 74 (5) of SEBI (DP) Regulations, 2018 and Compliance Certificate Pursuant To Regulation 7(3) Of SEBI 8-A	pr-24
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otment of 1,55,850 Equity Shares of face value Re.1/- each towards the exercise of vested Employee Stock Options under Employee Stock Option 10-N	Лау-24
bmission of Monitoring Agency Report for the quarter ended March 31, 2024 14-N	Лау-24
bmision of Statement Of Deviation/Variation In Utilisation Of Funds Raised Through Initial Public Offe 14-N	Лау-24
e Nomination and Remuneration Committee of FSN E-Commerce Ventures Limited ('Company') on May 20, 2024 has granted 4,05,000 stock options 20-N	Лау-24
tcome of the Board meeting - Acquisition of Western Wear and Accessories business by way of slump sale from Nykaa Fashion Limited to FSN E-	Лау-24
-appointment of Mr. Pradeep Parameswaran (DIN: 07206780) as an Independent Director of the Company for a second term of 3 (Three) years 22-N	viay-24
	лау- <u>24</u> Лау-24

Note: For further updates and information, please refer Stock

Note: The Company meets Investors/ Analysts/ Participants from time

For further updates and information, please refer to the website of the Stock Exchanges i.e. www.bseindia.com and / or www.nseindia.com.