

	Name of the Issuer:	ABS Marine Services Limited	Last updated on	14th October, 2026																				
1	Type of Issue (IPO / FPO)	IPO																						
2	Issue Size (Rs. Crores)* - Fresh Issue Size (Rs. Crores) <i>*Source: Prospectus dated January 03, 2024 and Final Post issue report dated January 08, 2024</i>	96.29																						
3	Grade of issue along with name of the rating agency Name Grade	Not Applicable Not Applicable																						
4	Subscription Level (Number of times) <i>Source: Final Post issue report dated January 08, 2024</i> <i>*The above figure is after technical rejections</i>	94.79*																						
5	QIB Holding (as a % of outstanding capital) as disclosed to stock exchanges																							
	<table><tr><th>Particulars</th><th>%</th></tr><tr><td>(i) allotment in the issue ⁽¹⁾</td><td>5.00%</td></tr><tr><td>(ii) at the end of 1st Quarter immediately after the listing*</td><td></td></tr><tr><td>(iii) at the end of 1st FY (March 31, 2024)</td><td>10.03%</td></tr><tr><td>(iv) at the end of 2nd FY (March 31, 2025)</td><td>NA</td></tr><tr><td>(v) at the end of 3rd FY (March 31, 2026)*</td><td>NA</td></tr></table> <i>*QIB Holding not disclosed as reporting for the relevant fiscal year has not been completed.</i> <i>(1) Source: Basis of Allotment</i>				Particulars	%	(i) allotment in the issue ⁽¹⁾	5.00%	(ii) at the end of 1st Quarter immediately after the listing*		(iii) at the end of 1st FY (March 31, 2024)	10.03%	(iv) at the end of 2nd FY (March 31, 2025)	NA	(v) at the end of 3rd FY (March 31, 2026)*	NA								
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6	Financials of the issuer (Consolidated)																							
	<table><tr><th></th><th>1st FY (March 31, 2025)*</th><th>2nd FY (March 31, 2026)*</th><th>3rd FY (March 31, 2027)*</th></tr><tr><td>Income from operations</td><td>179.85</td><td>319.12</td><td>Not Available</td></tr><tr><td>Net Profit for the period</td><td>27.25</td><td>81.59</td><td>Not Available</td></tr><tr><td>Paid-up equity share capital</td><td>24.55</td><td>24.55</td><td>Not Available</td></tr><tr><td>Reserves excluding revaluation reserves</td><td>205.89</td><td>0.00</td><td>Not Available</td></tr></table> <i>*Financials not disclosed as reporting for the relevant fiscal year has not been completed.</i>					1st FY (March 31, 2025)*	2nd FY (March 31, 2026)*	3rd FY (March 31, 2027)*	Income from operations	179.85	319.12	Not Available	Net Profit for the period	27.25	81.59	Not Available	Paid-up equity share capital	24.55	24.55	Not Available	Reserves excluding revaluation reserves	205.89	0.00	Not Available
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7	Trading Status in the scrip of the issuer Company's Equity Shares are listed on NSE EMERGE PLATFORM OF National Stock Exchange of India Limited The Shares have not been suspended or delisted.																							
	<table><tr><th>Particulars</th><th>Status</th></tr><tr><td>(i) at the end of 1st FY (March 31, 2025)</td><td>Frequently traded</td></tr><tr><td>(ii) at the end of 2nd FY (March 31, 2026)</td><td>Frequently traded</td></tr><tr><td>(iii) at the end of 3rd FY (March 31, 2027)*</td><td>NA</td></tr></table> <i>*Trading status not disclosed as the relevant fiscal year has not been completed.</i>				Particulars	Status	(i) at the end of 1st FY (March 31, 2025)	Frequently traded	(ii) at the end of 2nd FY (March 31, 2026)	Frequently traded	(iii) at the end of 3rd FY (March 31, 2027)*	NA												
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8	Change in Directors of issuer from the disclosures in the offer document																							
	<table><tr><th>Particulars</th><th>Name of the Director</th><th>Appointed / Resigned</th></tr><tr><td>(i) at the end of 1st FY (March 31, 2024)</td><td>Not Available</td><td>Not Available</td></tr><tr><td>(ii) at the end of 2nd FY (March 31, 2025)</td><td>No change</td><td>No change</td></tr><tr><td>(iii) at the end of 3rd FY (March 31, 2026)*</td><td>No change</td><td>No change</td></tr></table> <i>Source: Stock Exchange Filings</i> <i>* Changes in Directors of Issuer not updated as the relevant financial years have not been completed</i>				Particulars	Name of the Director	Appointed / Resigned	(i) at the end of 1st FY (March 31, 2024)	Not Available	Not Available	(ii) at the end of 2nd FY (March 31, 2025)	No change	No change	(iii) at the end of 3rd FY (March 31, 2026)*	No change	No change								
Particulars	Name of the Director	Appointed / Resigned																						
(i) at the end of 1st FY (March 31, 2024)	Not Available	Not Available																						
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(iii) at the end of 3rd FY (March 31, 2026)*	No change	No change																						

9	Status of implementation of project/ commencement of commercial production					
	(i) as disclosed in the offer document	FY 2024-25				
	(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					
	(In Rs. Crores)					
	Objects of the Fresh Issue	Amount				
	Acquisition of offshore vessel	55				
	Funding working capital requirements of our Company	25.00				
	General Corporate Purpose	11.28				
	Issue Expense	5.00				
	Total	96.28				
	Source: Prospectus dated 16th May, 2024					
	(ii) Actual utilization					
	(In Rs. Crores)					
	Objects of the Fresh Issue	Amount				
	Acquisition of offshore vessel	55				
	Funding working capital requirements of our Company	25.00				
	General Corporate Purpose	11.28				
	Issue Expense	5.00				
	Total	96.28				
	(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. 50 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.):	147				
	Designated Stock Exchange:	NSE				
	Listing Date:	21-May-24				
	As at the end of 1st FY after the listing of the issue (March 31, 2025)					
Price parameters	At close of listing day (May 21st, 2024)	At close of 30th calendar day from listing day (June 19th, 2024)	At close of 90th calendar day from listing day (August 18, 2024)	Closing price	High (during the FY)	Low (during the FY)
Market Price on NSE	279.30	274.45	316.80	92.15	425.00	92.10
NIFTY50*	22,529.05	23,516.00	24,541.15	23,519.35	26,277.35	21,281.45
NIFFTY ENERGY (As working in energy sector)	28,234.60	29,748.20	31,185.30	Comparable Sectoral Index is not available		
	As at the end of 2nd FY after the listing of the issue (March 31, 2026)		As at the end of 3rd FY after the listing of the issue (March 31, 2027)			
Price parameters	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price on NSE	163.15	259.00	96.00	Not Available	Not Available	Not Available
NIFTY50*	22,679.40	26,373.20	21,743.65	Not Available	Not Available	Not Available
NIFFTY ENERGY (As working in energy sector)	Comparable Sectoral Index is 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) In case of any reporting day falling on a holiday, the immediately following working day has been disclosed.					

Basis for Issue Price

Accounting ratio	Name of company	As disclosed in the offer document (See (9)(K) Schedule VI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018)	At the end of 1 st FY March 31, 2025	At the end of 2 nd FY March 31, 2026*	At the end of 2 nd FY March 31, 2027*
EPS	Issuer:	13.09	11.44	15.57	Not Available
	Peer Group: Shipping Corporation of India	18.68	18.11	32.19	Not Available
	Industry Avg:	15.89	14.78	21.8	Not Available
P/E	Issuer:	11.23	8.13	10.41	Not Available
	Peer Group: Shipping Corporation of India	12.51	9.17	24.01	Not Available
	Industry Avg:	11.87	8.65	17.21	Not Available
RoNW	Issuer:	0.20	11.82	27.66%	Not Available
	Peer Group: Shipping Corporation of India	13.52	10.15	33.14%	Not Available
	Industry Avg:	21.81	10.99	30.40%	Not Available
NAV per share based on balance sheet	Issuer	86.95	93.87	56.28	Not Available
	Peer Group: Shipping Corporation of India	Not Available	178.44	95.1	Not Available
	Industry Avg:	Not Available	136.15	75.69	Not Available

Notes:

(1) Sourced from Prospectus dated May 16, 2024.

* The relevant data is not available yet.

**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

Any other material information

Date of disclosure to Designated Stock Exchange	Announcement
8th August, 2024	Resignation of Ms. Arathi Narayanan as a Chief Financial Officer (CFO) of the Company Appointment of Mr. Ananthanarayanan as a Chief Financial Officer (CFO) of the Company Appointment of Mr. Nagarajan Shree Ram prasad, PCS as Secretarial Auditor for the year 2024-25. Appointment of M/s. Santhana Gopalan & Co, Chartered Accountants, as Internal Auditor for the year 2024-25.
2nd April, 2025	Postal Ballot- To increase the borrowing limits u/s 180(1)(C) of companies act, 2013 To increase the borrowing limits u/s 180(1)(A) of companies act, 2013
6th August, 2025	ABS Marine Services Limited has informed the Exchange about Credit Rating
12th November, 2025	ABS Marine Services Limited has informed the Exchange about statement of deviation(s) or variation(s) under Reg. 32
18th November, 2025	ABS Marine Services Limited has informed the Exchange about Bagging/Receiving of orders/contracts
14th January 2026	ABS Marine Services Limited has informed the Exchange regarding change in Registered Office of the company
19th March, 2026	ABS Marine Services Limited has informed the Exchange regarding 'Acquisition of Offshore Support Vessel HADES'.
09th April 2026	ABS Marine Services Limited has informed the Exchange regarding 'Acquisition of Offshore Multi-Purpose Supply Vessel (MPSV)'.
19th August, 2026	Appointment of Secretarial Auditor Mr. Nagarajan Shree Ram Prasad., Company Secretary in Practice for financial year 2026-2027 and Appointment of Internal Auditors
16th September, 2026	To appoint a director in place of Ms. Shreelatha Narayanan (DIN: 00337226) who retires by rotation and being eligible, offers herself for reappointment.
	Approval of Related Party Transactions with Oceandeep Energies Private Limited
	Approval of Related Party Transactions with Epsom Shipping India Private Limited
	Increase in the Limits for making investments, giving loans, guarantees or providing Securities under Section 186 of the Companies Act, 2013 and Increase in Limits of the
	Increase in Borrowing Limits of the Company under Section 180(1)(C) of the Companies Act, 2013
	Re-Appointment of Mr. Palliyil Narayanan Balachandran as Chairman and Managing Director of the Company

Disclaimer:

The information compiled herein is in accordance with the disclosure requirements with regard to the track record of the public issues managed by GYR Capital Advisors Private Limited ("GYR") arising out of the SEBI Master Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/157 dated September 26, 2023. This information is gathered from the Prospectus of the Issuer, as amended, and from the filings made by the Issuer with the BSE Limited ("BSE") 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.

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