Name of the Issue: Aye Finance Limited

1	**Type of Issue**		Initial Public Offer
2	**Issue Size (Rs. Mn)**		10,100.00*
	**Source: Prospectus*		
3	**Grade of issue along with name of the rating agency**		
	Name	NA	
	Grade	NA	
4	**Subscription Level (Number of times)**		1.02*
	**Prior to rejections*		
	Source –Basis of allotment		

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

Particulars	%
(i) On Allotment**	37.21%
(ii) at the end of the 1st Quarter immediately after the listing of the issue (March 31, 2026)	37.05%
(iii) at the end of 1st FY (March 31, 2026)	37.05%
(iv) at the end of 2nd FY (March 31, 2027)*	Not Available
(v) at the end of 3rd FY (March 31, 2028) *	Not Available

*** As per the Shareholding pattern disclosed to Stock Exchanges*

** QIB Holding not disclosed as reporting for relevant period has not been completed.*

6 **Financials of the issuer** *(Rs. Crores)*

Parameters	1st FY (March 31, 2026)	2nd FY (March 31, 2027)*	3rd FY (March 31, 2028)*
Income from operations	1,814.73	Not Available	Not Available
Net Profit/(Loss) for the period	193.63	Not Available	Not Available
Paid-up equity share capital	48.90	Not Available	Not Available
Reserves excluding revaluation reserves	2,483.81	Not Available	Not Available

** Financials not available as reporting for the relevant years has not been completed.*

7 **Trading Status**

The equity shares of ***Aye Finance Limited*** 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, 2026)	Frequently Traded
(ii) at the end of 2nd FY (March 31, 2027)*	Not Available
(iii) at the end of 3rd FY (March 31, 2028)*	Not Available

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

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, 2026)	NIL	NIL
(ii) at the end of 2nd FY (March 31, 2027)*	Not Available	Not Available
(iii) at the end of 3rd FY (March 31, 2028)*	Not Available	Not Available

** Changes in Directors of Issuer not updated as the relevant financial year(s) has / have not been completed*

9	**Status of implementation of project/ commencement of commercial production**	
	(i) as disclosed in the offer document	N.A.
	(ii) Actual Implementation	N.A.
	(iii) Reasons for delay in implementation, if any	N.A.

10 Status of utilization of issue proceeds *(Rs. in Million)*

(i) as disclosed in the offer document

Particulars	Amount proposed to be financed from Net Proceeds	Estimated Utilisation of Net Proceeds in Fiscal 2026	Estimated Utilisation of Net Proceeds in Fiscal 2027
Augmentation of capital base to meet Company's future capital requirements arising out of growth of its business and assets	6,722.42	-	6,722.42
Total Proceeds	**6,722.42**	**-**	**6,722.42**

(ii) Actual implementation*

Particulars	Amount proposed to be financed from Net Proceeds	Actual Utilisation of Net Proceeds*	Unutilised Net Proceeds
Augmentation of capital base to meet Company's future capital requirements arising out of growth of its business and assets	6,722.42	6,722.42	-
(ii) Reasons for delay in implementation, if any		N.A.	

**As per the monitoring agency report dated July 23, 2026 for the quarter ended June 30, 2026*

11	**Comments of monitoring agency, if applicable***	
	(i) Comments on use of funds	Nil
	(ii) Comments on deviations, if any, in the use of proceeds of the Issue from the objects stated in the Offer document	Nil
	(iii) Any other reservations expressed by the monitoring agency about the end use of funds	Nil

**As per the monitoring agency report dated July 23, 2026 for the quarter ended June 30, 2026*

12 Pricing Data

Designated Stock Exchange	NSE
Issue Price (Rs.)	129.00
Listing Date	16-Feb-26

Price parameters	At close of listing day (i.e February 16, 2026)	Close of 30th calendar day from listing day[1]	Close of 90th calendar day from listing day[1]	As at the end of the 1st FY after the listing of the issue (31st March, 2026)#		
				Closing price	High (during the FY)	Low (during the FY)
Market Price (Rs.)	128.91	102.29	125.27	96.34	149.50	93.00
NSE NIFTY 50*	25,682.75	23,581.15	23,643.50	22,331.40	25,819.35	22,331.40

Price parameters	As at the end of the 2nd FY after the listing of the issue (31st March, 2027)[1]			As at the end of the 3rd FY after the listing of the issue (31st March, 2028)[1]		
	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price (Rs.)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
NSE NIFTY 50*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

** Being index of NSE, the designated stock exchange | # Period considered from the date of listing till 31-Mar-26*

[1] The pricing data is not disclosed as the relevant fiscal years have not been completed

'High' and 'Low' are based on the Closing prices

13 Basis for Offer Price

Accounting ratio		As disclosed in offer document at the end of FY25*	At the end of 1st FY (March 31, 2026)	At the end of 2nd FY (March 31, 2027)**	At the end of 3rd FY (March 31, 2028)**
EPS (Diluted)	***Company***				
	Consolidated	9.34	9.73	Not Available	Not Available
	Peer Group:				
	SBFC Finance Limited	3.15	4.13	Not Available	Not Available
	Five-Star Business Finance Limited	36.50	37.31	Not Available	Not Available
	Industry Avg	***19.83***	***20.72***	***Not Available***	***Not Available***
P/E	***Company***				
	Consolidated	13.81	9.90	Not Available	Not Available
	Peer Group:				
	SBFC Finance Limited	31.28	20.33	Not Available	Not Available
	Five-Star Business Finance Limited	12.05	9.65	Not Available	Not Available
	Industry Avg	***21.67***	***14.99***	***Not Available***	***Not Available***
RoNW	***Company***				
	Consolidated	12.12%	7.65%	Not Available	Not Available
	Peer Group:				
	SBFC Finance Limited	11.57%	12.10%	Not Available	Not Available
	Five-Star Business Finance Limited	18.65%	14.89%	Not Available	Not Available
	Industry Avg	***0.15***	***13.50%***	***Not Available***	***Not Available***
NAV per share (diluted)	***Company***				
	Consolidated	88.38	127.27	Not Available	Not Available
	Peer Group:				
	SBFC Finance Limited	29.10	34.13	Not Available	Not Available
	Five-Star Business Finance Limited	214.58	250.61	Not Available	Not Available
	Industry Avg	***121.84***	***142.37***	***Not Available***	***Not Available***

Notes

** Source: Prospectus*

***Not available as the relevant fiscal years have not been completed / information not disclosed*

The financial information of the industry peer mentioned above is on a consolidated basis and is sourced from the financial statements submitted to the exchanges.

14 Any other material information

Particulars	Date	Remarks
Listing of Equity Shares of Aye Finance Limited	16-Feb-26	-
Board Meeting Outcome for Financial Results For The Quarter & Year Ended March 31, 2026	27-Apr-26	
Announcement under Regulation 30 (LODR)-Change in Management	27-Apr-26	
Announcement under Regulation 30 (LODR)-Resignation of Chief Financial Officer (CFO)	27-Apr-26	
Board Meeting Outcome for Raising Of Funds By Way Of Issuance Of Non-Convertible Debentures Through Private Placement	08-Jun-26	
Announcement under Regulation 30 (LODR)-Resignation of Company Secretary / Compliance Officer	11-Jun-26	
Announcement under Regulation 30 (LODR)-Credit Rating	24-Jun-26	
Board Meeting Outcome for Financial Results For Quarter Ended June 30, 2026	22-Jul-26	
Announcement under Regulation 30 (LODR)-Monitoring Agency Report	23-Jul-26	
Board Meeting Outcome for Raising Of Funds By Way Of Issuance Of Non-Convertible Debentures Through Private Placement	23-Jul-26	
An intimation for appointment of Company Secretary & Compliance Officer	26-Aug-26	
Change in Chief Technology Officer (Senior Management Personnel)	16-Sep-26	

Source: Stock Exchange websites i.e. www.bseindia.com and www.nseindia.com