

Name of the issue: International Gemological Institute Limited (formerly International Gemmological Institute (India) Limited)

1	Type of issue (IPO/ FPO)	IPO
2	Issue size (Rs. in crore)	4,225.00
3	Grade of issue alongwith name of the rating agency	
	Name	
	Grade	Not Applicable
4	Subscription Level (Number of times) ⁽¹⁾	35.50

Source: Basis of allotment

5 QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges

Particulars	%
(i) On Allotment in the issue	17.58%
(ii) at the end of the 1st Quarter immediately after the listing (i.e. December 31, 2024)	14.98%
(iii) at the end of 1st CY (December 31, 2024)	14.98%
(iv) the end of 2nd CY (December 31, 2025)	15.05%
(v) at the end of 3rd FY (March 31, 2026)	Not available*

*Will be updated in due course as reporting for the relevant fiscal year has not been completed. Company pursuant to stock exchange intimation has changed the reporting period from CY to FY i.e. January 1, 2025 to March 31, 2026

6 Financials of the issuer (in Mn)

Parameters	31-Dec-24	31-Dec-25	31-Mar-26
Net Sales/ Income from operations	8,165.23	10,073.53	Not Available*
Net Profit after Minority Interest	4,392.49	5,162.41	Not Available*
Equity Capital	864.32	864.32	Not Available*
Reserves excluding revaluation reserves	21,010.56	24,390.51	Not Available*

*Will be updated once disclosed to Stock Exchanges

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

Company's Equity Shares are listed on both the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE")

Particulars	BSE	NSE
(ii) at the end of 1st CY (December 31, 2024)	Frequently traded	Frequently traded
(iii) at the end of 2nd CY (December 31, 2025)	Frequently traded	Frequently traded
(iii) at the end of 3rd FY (March 31, 2026)	Frequently traded	Frequently traded

8 **Change, if any, in directors of issuer from the disclosures in the offer document**

Particulars	Name of Director	Appointed / Resigned
During year ended December 31, 2024	Anoop Mehta	Appointed
During year ended December 31, 2025	None	None
During year ended March 31, 2026	None	None

9 **Status of implementation of project/ commencement of commercial production**

Particulars	Remarks
(i) as disclosed in the offer document	Not Applicable
(ii) Actual implementation	
(iii) Reasons for delay in implementation, if any	

10 **Status of utilization of issue proceeds**

as disclosed in the offer document*	Estimated Utilisation from Net Proceeds (Rs. In Millions)^	Actual Utilisation from Net Proceeds (Rs. In Millions)*	Unutilized from Net Proceeds (Rs. In Millions)*
(i) Payment of the purchase consideration for the acquisition of the IGI Belgium Group and IGI	1,3000.00	1,3000.00	0.00
(i) GCP	1097.40	847.4	250.00
(iii) Issue expenses	652.60	630.47	22.13
Reasons for deviation, if any			NA

^ as per Prospectus

* as per Monitoring Agency report dated January 27, 2026

11 Comments of monitoring agency, if applicable

a) Comment on use of funds	The company has taken reimbursement for INR 2.963 crore, which has been incurred earlier from its internal accruals. ICRA has conducted a sample review of Issuer's operational bank statements to verify the end use of funds.
b) comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document	NA
c) Any other reservations expressed by the monitoring agency about the use of funds	NA

*As per monitoring agency report dated January 27, 2026

12 Price-related data

Designated SE	NSE
Issue Price (Rs.)	417.00
Listing Date	20-Dec-24

Price parameters	At close of listing day	At close of 30th calendar day from listing day	At close of 90th calendar day from listing day ⁽¹⁾	As at the end of December 31, 2024		
				Closing price	High	Low
Market Price	471.15	518.10	327.80	553.45	565.00	542.95
Nifty Services Sector Index	31,563.85	30,248.35	30,214.20	31,417.10	31,488.35	31,199.60
Nifty 50 index	23,587.50	23,203.20	22,907.60	23,644.80	23,689.85	23,460.45
Price parameters	As at the end of December 31, 2025 ⁽¹⁾			As at the end of March 31, 2026 ⁽¹⁾		
	Closing price	High	Low	Closing price	High	Low
Market Price	335.00	336.45	328.30	317.95	442.00	287.00
Nifty Services Sector Index	33,656.40	33,765.90	33,492.65	28,363.6	34,549.75	28,282.90
Nifty 50 index	26,129.60	26,187.95	25,969.00	22,331.40	26,373.20	21,743.65

Source: Stock Exchange data.

1. Market price on NSE taken, being the designated stock exchange
2. High and Low based on closing prices
3. Where the 30th day / 90th day/ December 31 of a particular year falls on a holiday, the immediately preceding trading day has been considered

13 Basis for Issue Price

Accounting ratio for Issuer	As disclosed in the offer document for CY December 31, 2023 (1)	At the end of CY December 31, 2024	At the end of CY December 31, 2025	At the end of FY March 31, 2026 **
EPS (Basic and Diluted)	8.18	10.74	12.66	Not Available
P/E	50.98	51.53	26.46	Not Available
RoNW%	76.58%	19.90%	20.44%	Not Available
NAV per share as per Issue Price	49.02	49.69	58.44	Not Available

(1) Sourced from Prospectus

Note: There are no listed companies in India or internationally among IGI's global peers.

** Not available since accounting period is not closed

14 Any other material information

For further updates and information, please refer stock exchange websites i.e. www.bseindia.com and www.nseindia.com

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