NAME OF THE ISSUER: Gaudium IVF and Women Health Limited

1.	**Type of issue (IPO/ FPO)**	**:**	Initial Public Offer (IPO) on Mainboard Platform
2.	**Issue Size**	**:**	Rs. 90 Crores (Fresh Issue) and 75 Crores (Offer for Sale)
3.	**Grade of issue alongwith name of the rating agency**	**:**	No credit rating agency appointed for grading of the Issue**.**
4.	**Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were arranged.**	**:**	9.92
5.	**QIB holding (as a % of total outstanding capital) as disclosed to stock exchange**		
	(i) allotment in the issue	**:**	17.01%
	(ii) at the end of the 1st Quarter immediately after the listing of the issue	**:**	9.33%
	(iii) at the end of 1st FY	**:**	9.33%
	(iv) at the end of 2nd FY	**:**	Will be updated at the end of 2nd FY
	(v) at the end of 3rd FY	**:**	Will be updated at the end of 3rd FY
6.	**Financials of the issuer (as per the standalone annual financial results submitted to stock exchange)**	**:**	*(Rs. In Crores)*

Parameters	FY 26	FY 27	FY 28
Income from operations	71.58	Will be updated after the end of respective financial year	Will be updated after the end of respective financial year
Net Profit for the period	22.29		
Paid-up equity share capital	36.39		
Reserves excluding revaluation reserves	112.87		

7.	**Trading status in the scrip of the issuer** (whether frequently traded (as defined under Regulation 2 (j) of SEBI (SAST) Regulations, 2011) or infrequently traded/ delisted / suspended by any stock exchange, etc.)		
	(i) at the end of 1st FY	**:**	Frequently traded
	(ii) at the end of 2nd FY	**:**	Will be updated at the end of 2nd FY
	(iii) at the end of 3rd FY	**:**	Will be updated at the end of 3rd FY
8.	**Change, if any, in directors of issuer from the disclosures in the offer document (Schedule III, Part A, Para A (7))**		
	(i) at the end of 1st FY	**:**	No change of Directors
	(ii) at the end of 2nd FY	**:**	Will be updated at the end of 2nd FY
	(iii) at the end of 3rd FY	**:**	Will be updated at the end of 3rd FY

9.	**Status of implementation of project/ commencement of commercial production (as submitted to stock exchange)**	**:**	Not Applicable
10.	**Status of utilization of issue proceeds (as submitted to stock exchange) (₹. in Crores)**		
	(i) as disclosed in the offer document	**:**	Rs. 90 crores
	(ii) Actual utilization	**:**	Rs. 34.03 crores (As on June, 2026)
	(iii) Reasons for deviation, if any	**:**	Not Applicable
11.	**Comments of monitoring agency, if applicable (See Regulation 41(2) of SEBI (ICDR) Regulations, 2018)**		
	(a) Comments on use of funds	**:**	**1. Funding capital expenditure towards establishment of New IVF Centres of the Company** N.A. **2. Repayment or pre-payment, in full or part, of certain borrowings availed by our Company.** N.A. **3. General Corporate Purpose** N.A. **4. Issue Expenses** N.A.
	(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document	**:**	While no material deviation from the stated objects has been observed, the Company has not achieved the deployment schedule originally envisaged for FY2025 26. The Board, in its meeting dated May 28, 2026, has taken note of the deferment in utilization of a portion of the IPO proceeds
	(c) Any other reservations expressed by the monitoring agency about the end use of funds	**:**	NIL

12. Price Related Data

Issue price: ₹79 per equity share

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	As at the end of 1st FY after the listing of the issue			As at the end of 2nd FY after the listing of the issue			As at the end of 3rd FY after the listing of the issue		
				Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price	80.26	80.97	116.79	71.53	99.75	69.18	NA	NA	NA	NA	NA	NA
NSE Index	25,178.65	22,819.6	23,907.15	22,331.40	25,476.40	22,283.85	NA	NA	NA	NA	NA	NA

13. Basis for Issue Price and Comparison with Peer Group & Industry Average (Source of accounting ratios of peer group and industry average may be indicated; source of the accounting ratios may generally be the same, however in case of different sources, reasons for the same may be indicated)

Accounting ratio	Name of company	As disclosed in the offer document	FY 2026 At the end of 1st FY	FY 2027* At the end of 2nd FY	FY 2028* At the end of 3rd FY
EPS	**Issuer:**	3.02	**3.59**	**NA**	**NA**
	Peer Group				
	Progyny Inc.	50.52	61.14		
	Inspire IVF Public Company Limited	0.17	-0.11	NA	NA
	Industry Average	**25.35**	**30.52**	**NA**	**NA**
P/E	**Issuer:**	-	**19.92**	**NA**	**NA**
	Peer Group				
	Progyny Inc.	41.56	38.00		
	Inspire IVF Public Company Limited	11.43	-15.74	NA	NA
	Industry Average	**26.50**	**38.00**	**NA**	**NA**
RoNW(%)	**Issuer:**	41.71%	**14.93%**	**NA**	**NA**
	Peer Group				
	Progyny Inc.	12.90%	11.34%		
	Inspire IVF Public Company Limited	3.97%	-3.28%	NA	NA
	Industry Average	**8.44%**	**4.03%**	**NA**	**NA**
NAV per share based on balance sheet	**Issuer**	7.54	**20.51**	**NA**	**NA**
	Peer Group				
	Progyny Inc.	394.20	541.75		
	Inspire IVF Public Company Limited	4.34	2.85	NA	NA
	Industry Average	**199.27**	**272.30**	NA	NA
***NA - Not available, will be updated at the end of respective financial year**					

Note: for FY26, Financials of Progyny Inc. and Inspire IVF Public Company Limited are based on Calendar year 2025 and exchange rate as on December 31, 2025 for Progyny Inc and Inspire IVF Public Company Limited was ₹89.9189 Per USD and ₹2.8531 per Thai Baht respectively.