



Sectoral Index (mention the index that has been considered and reasons for considering the same)  
 \* Since Company is listed on SME Platform of BSE, S&P BSE SME IPO index also considered  
 Source: www.bseindia.com

**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 (See Clause (9) (K) of Schedule VI to SEBI (ICDR) Regulations, 2018)	At the end of 2nd FY 2025-26	At the end of 3rd FY 2026-27	At the end of 3rd FY 2027-28
<b>EPS</b>	<b>Marc Loire Fashions Limited</b>	9.41	N. A.	N. A.	N. A.
	<b>Peer Group:</b>				
	Liberty Shoes Limited	7.92	N. A.	N. A.	N. A.
	Lehar Footwears Limited	6.15	N. A.	N. A.	N. A.
	Sreeleathers Limited	9.75	N. A.	N. A.	N. A.
	<b>Industry Avg</b>	N. A.	N. A.	N. A.	N. A.
<b>P/E</b>	<b>Marc Loire Fashions Limited</b>	10.63	N. A.	N. A.	N. A.
	<b>Peer Group:</b>				
	Liberty Shoes Limited	53.02	N. A.	N. A.	N. A.
	Lehar Footwears Limited	39.66	N. A.	N. A.	N. A.
	Sreeleathers Limited	25.16	N. A.	N. A.	N. A.
	<b>Industry Avg</b>	N. A.	N. A.	N. A.	N. A.
<b>RoNW (in %)</b>	<b>Marc Loire Fashions Limited</b>	43.75%	N. A.	N. A.	N. A.
	<b>Peer Group:</b>				
	Liberty Shoes Limited	6.09%	N. A.	N. A.	N. A.
	Lehar Footwears Limited	9.67%	N. A.	N. A.	N. A.
	Sreeleathers Limited	4.88%	N. A.	N. A.	N. A.
	<b>Industry Avg</b>	N. A.	N. A.	N. A.	N. A.
<b>NAV per share based on balance sheet</b>	<b>Marc Loire Fashions Limited</b>	21.51	N. A.	N. A.	N. A.
	<b>Peer Group:</b>				
	Liberty Shoes Limited	130.61	N. A.	N. A.	N. A.
	Lehar Footwears Limited	63.6	N. A.	N. A.	N. A.
	Sreeleathers Limited	199.57	N. A.	N. A.	N. A.
	<b>Industry Avg</b>	N. A.	N. A.	N. A.	N. A.

Source: Prospectus and Corporate Announcement (Standalone Basis)

**14 Any other material information**

Nil

**DISCLAIMER:**

The information contained and compiled herein is in accordance with the disclosures requirements with regard to the track of the public issues managed by Finshore Management Services Limited arising out of the SEBI Circular No. CIR/MIRSD/1/2012 dated January 10, 2012. The information contained herein has been gathered from the Prospectus of the issuer, as amended and from the filings made by the issuer with the Stock Exchanges ("BSE Limited and National Stock Exchange of India Limited") from time to time, price volume data available on the website of the Stock Exchanges, other sources as disclosed herein and information/clarification as received by the issuer. While reasonable care has been taken to ensure that information provided herein is accurate and is taken from the sources which we believe is reliable, the user of this information may independently verify the accuracy of the information before taking any decision based on the above information. Notwithstanding the above, Finshore Management Services Limited does not make any express or implied representation or warranty as to authenticity, accuracy or completeness of the information or data contained herein and shall not be liable in any manner for the same. Neither Finshore nor any of its affiliates, Directors, officers, employees will be responsible or liable for any loss or damage including any loss of profits incidental or consequential damage, howsoever arising, suffered or incurred by any person accessing and or using this information. The person accessing and using the information is accordingly once again advised to independently verify the information and satisfy themselves about the adequacy, accuracy and completeness of their requirements.