AUGMONT

RUDRA SHARES
रुद्रा है तो मुद्रा है

The Offer

- ❑ **Issue date :** Aug 21, 2026 to Aug 25, 2026
- ❑ **Tentative allotment Date:** Thu, Aug 27, 2026
- ❑ **Tentative Listing Date:** Mon, Aug 31, 2026
- ❑ **Issue Type:** Book Built Issue IPO
- ❑ **Sale Type :** Fresh capital cum OFS
- ❑ **Total Issue Size:** ₹825 cr

- **Fresh Issue :** 78,68,020 shares (agg. up to ₹620 Cr)
- **Offer for Sale:** 26,01,521 shares of ₹5 (agg. up to ₹205 Cr)

- ❑ **Face Value**: ₹ 5 Per Equity Share
- ❑ **Issue Price**: ₹750- ₹788 Per Equity Share
- ❑ **Market Lot**: 19 Shares
- ❑ **Listing At:** BSE, NSE

Capital Structure

The share capital of Company is set forth below:-

Authorized Share Capital	Aggregate value at face value of the Shares (₹)
109,000,000 equity shares of face value of ₹5 each	545,000,000
1,500,000 preference shares of face value of ₹1,000 each	1,500,000,000
Issued, subscribed and paid up capital before the Offer	
83,505,486 equity shares of face value ₹5 each	417,527,430

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Objects Of The Offer

Company proposes to utilise the Net Proceeds from the Issue towards the following objects:

1. Funding future working capital requirements towards procurement, maintenance and scaling up of inventory and funding advance margin requirements for procurement of inventory by the Company
2. General corporate purposes

Utilization of Net Proceeds

Particulars	Estimated amount (in ₹ million)
Funding future working capital requirements towards procurement, maintenance and scaling up of inventory and funding advance margin requirements for procurement of inventory by our Company	4,650.00
General corporate purposes [(1)]	[•]
Total	**[•]**

Proposed Schedule of Implementation and Deployment of Funds

(in ₹ million)

Particulars	Total amount to be funded from Net Proceeds	Estimated deployment of the Net Proceeds
		Fiscal 2027
Funding future working capital requirements towards procurement, maintenance and scaling up of inventory and funding advance margin requirements for procurement of inventory by our Company	4,650.00	4,650.00
General corporate purposes [(1)]	[●]	[●]
Total[(1)]	[●]	[●]

Company Overview

Incorporated in October 2012, Augmont Enterprises Limited is an integrated **gold and silver platform in India**, serving both businesses and consumers with a presence across 24 states as of March 31, 2026. The company operates across multiple segments of the precious metals value chain, including **gold and silver procurement and refining, bullion trading, digital gold offerings, jewellery manufacturing, international sales and facilitation of gold-backed financial services.**
Its business is operated through the **Augmont SPOT** platform for enterprise and international sales and **Augmont Gold** For All for consumer-focused offerings, supported by online and offline distribution channels

Augmont SPOT provides *electronic bullion trading and physical delivery services to jewellers, bullion dealers and manufacturers*, while **Augmont Gold For All** *enables consumers to buy, sell and store gold and silver digitally, invest through systematic plans, purchase coins and access gold-related services.*

Company Overview

As of March 31, 2026, the Company had over **5,223 registered enterprise members** and had served **more than 49.62 million registered digital gold consumers** directly and through its alliances.

The Company operates **gold and silver refining units in Rudrapur, Uttarakhand and Mumbai, Maharashtra**, while its **jewellery manufacturing facility at Sitapur SEZ, Jaipur, Rajasthan**, has an installed capacity of **13.80 MTPA**. Its products are sold in international markets including **Hong Kong, Turkey and the UAE.**

Business Model:-

B2B: Enterprise sales of precious metals through the Augmont SPOT platform.

B2C: Digital gold, physical gold/silver products and jewellery through consumer channels.

International: Sale/export of precious metals in international markets.

Integrated Model: Procurement → Refining → Bullion → Distribution → Consumer products.

Revenues along with volume of gold and silver sold on the 'Augmont SPOT' platform

Particulars	Fiscal 2026	Fiscal 2025	Fiscal 2024
Revenue generated on the 'Augmont SPOT' platform (₹ million)	817,505.69	553,397.69	318,389.03
Revenue generated on the 'Augmont SPOT' platform as a percentage of our revenue from operations (%)	86.80%	83.56%	91.17%
Gold – 'Augmont SPOT' platform			
Revenue generated from sale of gold (₹ million)	647,580.59	4,62,693.54	2,64,589.06
Volume of gold sold (metric tonnes) ("MT")	49.13	61.84	44.04
Revenue generated from sale of gold as a percentage of revenue from operations (%)	68.76%	69.86%	75.77%
Silver – 'Augmont SPOT' platform			
Revenue generated from sale of silver (₹ million)	169,925.10	90,704.15	53,799.96
Volume of silver sold (MT)	1,033.57	1,035.22	759.08
Revenue generated from sale of silver as a percentage of revenue from operations (%)	18.04%	13.70%	15.41%

Revenues from 'Augmont Gold For All' platform

Particulars	Fiscal 2026	Fiscal 2025	Fiscal 2024
Revenue from the 'Augmont Gold For All' platform (₹ million)	30,120.51	11,834.87	6,389.65
Transactions handled on the 'Augmont Gold For All' platform	54,934,891	35,716,815	28,479,217
Average transaction value (₹)	548.29	331.35	224.36

Serving Clients Across
26 States

Revenues from customer-focused offerings for the years

Product	Fiscal 2026	Fiscal 2025	Fiscal 2024
Gold and silver coins (₹ million)	36,751.85	16,514.69	5,392.23
Digital gold and silver (₹ million)	21,590.03	6,645.50	2,883.82
EMI jewellery (₹ million)	8,469.08	5,159.46	3,422.20
Technology support for gold loans (₹ million)	61.40	29.91	83.63
Revenue from our consumer-focused offerings (₹ million)	**66,872.36**	**28,349.56**	**11,781.88**
Revenue from our consumer-focused offerings as a percentage of our revenue from operations (%)	7.10%	4.28%	3.37%

Breakdown of bullion procurement from domestic and international markets

Particulars	Fiscal 2026		Fiscal 2025		Fiscal 2024	
	Amount (₹ million)	Percentage of total materials procured (%)	Amount (₹ million)	Percentage of total materials procured (%)	Amount (₹ million)	Percentage of total materials procured (%)
Domestic procurement	766,566.94	81.83%	517,459.37	78.40%	263,045.47	75.77%
International procurement	170,265.36	18.17%	142,591.74	21.60%	84,107.56	24.23%
Total procurement	**936,832.30**	**100.00%**	**660,051.11**	**100.00%**	**347,153.03**	**100.00%**

Financial Information

Particulars	As of/for the financial year ended March 31, 2026	As of/for the financial year ended March 31, 2025	As of/for the financial year ended March 31, 2024
Revenue from operations (₹ million)	941,862.12	662,307.79	349,214.93
Other Income (₹ million)	962.56	212.71	274.03
Profit for the year (₹ million)	3,483.00	2,271.88	759.66
EBITDA[1] (₹ million)	3,859.50	3,040.88	1,039.19
EBITDA margin[2] (%)	0.41%	0.46%	0.30%
Profit for the year margin[3] (%)	0.37%	0.34%	0.22%
Total borrowings[4] (₹ million)	126.72	215.43	548.64
Debt to Equity [5] (times)	0.01	0.05	0.29
Return on Equity[6] (“ROE”) (%)	51.04%	74.19%	49.94%
Return on Capital Employed[7] (“ROCE”) (%)	40.27%	70.10%	49.27%

LISTED PEERS

There are no listed companies in India that engage in a business similar to that of Company. Accordingly, it is not possible to provide an industry comparison in relation to Company.

Strategies Ahead

- Expansion of Enterprise and International Sales
- Facilitate the sale of lab grown diamonds
- Scale Consumer Business through our Consumer-Focused Offerings
- Strengthen Procurement, Refining and Manufacturing Operations

Source: Company’s RHP

Strengths

- Deep domain knowledge of the gold and silver industry with an integrated model and a well-established brand
- Diversified business model with synergies in operations
- Efficient procurement operations and a wide distribution network
- Scalable technology enabled ecosystem with robust price discovery mechanism
- Track record of improved profit after tax of ₹ 759.66 million in Fiscal 2024 to ₹ 3,483.00 million in Fiscal 2026
- Experienced Promoter and senior management team

Source: Company's RHP

Risk Factors

- Heavy dependence on Augmont SPOT and Augmont Gold For All online platforms; disruption could impact business.
- Gold and silver price volatility can impact margins, inventory values and profitability.
- **Regulatory risk** – changes in regulations governing gold, silver, bullion trading, digital gold, imports/exports and related financial services could affect the business.
- **Customer concentration risk** – dependence on a limited number of key customers; loss of major customers could affect revenue.
- Exposed to risks associated with hedging activities, and any failure in strategy or execution may adversely affect business, results of operations and financial condition.

Risk Factors

- **Debt-financing constraints** – the company states that it cannot access debt financing for working-capital requirements; inadequate or costly funding could affect liquidity and operations.
- **Working-capital intensive business** – substantial funds are required for procurement and maintenance of gold/silver inventory.
- International sales expose the company to foreign-market conditions, currency movements and changes in international trade regulations.
- **Competition risk** – operates in a highly competitive precious-metals market with established bullion dealers, refiners, jewellers and digital-gold platforms.

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THANK YOU

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REGIONAL OFFICES

Ahmedabad | Bareilly | Dehradun | Delhi | Jaipur | Kanpur | Kolkata | Lucknow | Mumbai | Varanasi

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