

**NAME OF THE ISSUE: REGAAL RESOURCES LIMITED**

1	Type of issue (IPO/FPO)	:	Initial Public Offer (IPO) on Mainboard Platform													
2	Issue size (Rs. Crore)	:	306.00													
3	Grade of issue along with name of the rating agency	:	NA													
4	Subscription level (number of times). If the issue was undersubscribed, please clarify how the funds were arranged.	:	110.87 (after technical rejections)													
5	QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges (See Regulation 31 of the SEBI Listing Obligations & Disclosure Requirements), 2015)	:														
	(i) allotment in the issue	:	14.60%													
	(ii) at the end of the 1st Quarter immediately after the listing of the issue	:	6.94%													
	(iii) at the end of 1st FY (March 31, 2026)	:	Will be updated													
	(iv) at the end of 2nd FY (March 31, 2027)	:	Will be updated													
	(v) at the end of 3rd FY (March 31, 2028)	:	Will be updated													
6	Financials of the issuer (as per the annual financial results submitted to stock exchanges under Regulation 33 of the SEBI Listing Obligations & Disclosure Requirements), 2015)	:	<b>(Rs.in Crores)</b>													
			<table border="1"> <thead> <tr> <th>Parameters</th> <th>1st FY (March 31, 2026)</th> <th>2<sup>nd</sup> FY (March 31, 2027)</th> <th>3<sup>rd</sup> FY (March 31, 2028)</th> </tr> </thead> <tbody> <tr> <td>Income From Operations</td> <td rowspan="4">Will be Updated</td> <td rowspan="4">Will be Updated</td> <td rowspan="4">Will be Updated</td> </tr> <tr> <td>Net Profit for the Period</td> </tr> <tr> <td>Paid-up equity share capital</td> </tr> <tr> <td>Reserves excluding revaluation reserves</td> </tr> </tbody> </table>			Parameters	1st FY (March 31, 2026)	2 <sup>nd</sup> FY (March 31, 2027)	3 <sup>rd</sup> FY (March 31, 2028)	Income From Operations	Will be Updated	Will be Updated	Will be Updated	Net Profit for the Period	Paid-up equity share capital	Reserves excluding revaluation reserves
Parameters	1st FY (March 31, 2026)	2 <sup>nd</sup> FY (March 31, 2027)	3 <sup>rd</sup> FY (March 31, 2028)													
Income From Operations	Will be Updated	Will be Updated	Will be Updated													
Net Profit for the Period																
Paid-up equity share capital																
Reserves excluding revaluation reserves																

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 (March 31, 2026)	:	Will be updated												
	(ii) at the end of 2nd FY (March 31, 2027)	:	Will be updated												
	(iii) at the end of 3rd FY (March 31, 2028)	:	Will be updated												
8	Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)	:													
	(i) at the end of 1st FY (March 31, 2026)	:	Will be updated												
	(ii) at the end of 2nd FY (March 31, 2027)	:	Will be updated												
	(iii) at the end of 3rd FY (March 31, 2028)	:	Will be updated												
9	Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)	:													
	(i) as disclosed in the offer document	:	<b>(Rs. In Crores)</b>												
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Sr. No.	Particulars	Amount													
1.	Gross Proceeds from the Offer	209.99													
2.	(Less) Offer related expenses in relation to the Fresh Issue to be borne by our Company	22.85													
	Net Proceeds	187.14													
	(ii) Actual implementation	:	As explained in point no: 10(ii) below												
	(iii) Reasons for delay in implementation, if any	:	No delay												

10	Status of utilization of issue proceeds (as submitted to stock exchanges under (as submitted to stock exchanges under Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements), 2015)			
<b>Proposed schedule of deployment of Net Proceeds and implementation</b>		<b>(Rs. In Crores)</b>		
	<b>Particulars</b>	<b>Amount to be funded from the Net Proceeds</b>	<b>Estimated deployment during Fiscal 2026</b>	<b>Estimated deployment during Fiscal 2027</b>
	Repayment and / or pre-payment, in full or in part, of certain of our outstanding borrowings availed by our Company	159.00	159.00	-
	General Corporate Purposes	28.14	25.00	3.14
	<b>Net Proceeds</b>	<b>187.14</b>	<b>184.00</b>	<b>3.14</b>
	(ii) Actual utilization	:	<b>(Rs. In Crores)</b>	
	<b>Particulars</b>	<b>Amount as proposed in the Offer Document</b>	<b>Amount utilised</b>	<b>Total Unutilised amount</b>
	Repayment and / or pre-payment, in full or in part, of certain of our outstanding borrowings availed by our Company	159.00	158.10	0.90
	General Corporate Purposes	28.14	27.59	0.55
	IPO issue related expense	22.85	21.81	1.04
	<b>Net Proceeds</b>	<b>209.99</b>	<b>207.50</b>	<b>2.49</b>
	(iii) Reasons for deviation, if any	:	No Deviation	
11	Comments of monitoring agency, if applicable (See Regulation 41 & 137 of SEBI (ICDR) Regulations, 2018 read with Regulation 32 of the SEBI Listing Obligations & Disclosure Requirements), 2015)			
	(a) Comments on use of funds		No comments.	

	(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document		No Deviation
	(c) Any other reservation expressed by the monitoring agency about the use of funds		No such reservation expressed
12	Price- related data		
	Issue price (Rs):	:	Rs.102/-

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 (March 31, 2026) after the listing of the issue			As at the end of 2nd FY (March 31, 2027) after the listing of the issue			As at the end of 3rd FY (March 31, 2028) 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	131.65	103.15	90.08	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated
Index (of the Designated Stock Exchange): BSE SENSEX	81,857.84	83,013.96	84,950.95	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated	Will be updated
Sectorial Index (mention the index that has been considered and reasons for considering the same):	Not Applicable											

**13 Basis for Offer 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 (9) (k) Schedule VI of SEBI (Issue of Capital and Disclosure Requirements,2018)	At the end of 1 <sup>st</sup> FY (March 31, 2026)	At the end of 2 <sup>nd</sup> FY (March 31, 2027)	At the end of 3 <sup>rd</sup> FY (March 31, 2028)
EPS	Issuer	6.03	Will be updated	Will be updated	Will be updated
	<b>Peer Group:</b>				
	Sanstar Limited	2.58			
	Gujarat Ambuja Exports Limited	5.44			
	Gulshan Polyols Limited	3.95			
	Sukhjit Starch and Chemicals Limited	12.79			
	Industry Avg	6.19			
P/E	Issuer	16.92			
	<b>Peer Group:</b>				
	Sanstar Limited	36.46			
	Gujarat Ambuja Exports Limited	20.22			
	Gulshan Polyols Limited	44.56			
	Sukhjit Starch and Chemicals Limited	13.51			
	Industry Avg	28.68			
RoNW	Issuer	20.25			
	<b>Peer Group (Global):</b>				
	Sanstar Limited	7.03			
	Gujarat Ambuja Exports Limited	8.30			
	Gulshan Polyols Limited	4.02			
	Sukhjit Starch and Chemicals Limited	7.36			
	Industry Avg	6.67			
NAV per share based on balance sheet	Issuer:	28.66			
	<b>Peer Group (Global):</b>				
	Sanstar Limited	34.18			
	Gujarat Ambuja Exports Limited	65.46			

Accounting ratio	Name of company	As disclosed in the offer document (See (9) (k) Schedule VI of SEBI (Issue of Capital and Disclosure Requirements,2018)	At the end of 1 <sup>st</sup> FY (March 31, 2026)	At the end of 2 <sup>nd</sup> FY (March 31, 2027)	At the end of 3 <sup>rd</sup> FY (March 31, 2028)
	Gulshan Polyols Limited	87.07			
	Sukhjit Starch and Chemicals Limited	173.82			
	Industry Avg	90.13			

14. Any other material information: NA

**Notes:**

1. Shares of the Company were listed on August 20, 2025 therefore March 31, 2026 shall be 1<sup>st</sup> Financial Year after listing.
2. QIBs include Anchor Investor and excludes Pre-Issue holdings if any. Calculated as a % of post issue outstanding shares.