

**Rekha Tewari**

B.A., L. L. B.

Professional Address :  
2&3, Bankshall Street,  
Kolkata - 700 001

**Advocate & Notary Public**

Govt. of India

Mobile : 9748234830

Sl. No. .... 71 ..... / 20 24

# NOTARIAL CERTIFICATE

(Persuant to section 8 of the Notaries Act, 1952)

TO ALL TO WHOM THESE PRESENTS shall come, I, Rekha Tewari duly authorised by the Central Government to practise as a NOTARY do hereby verify, authenticate, certify, attest, as under the execution of the instrument annexed hereto collectively marked "A" on its being executed, admitted and identified by the respective signatories as to the matters contained therein, presented before me.

According to that this is to certify, authenticate and attest that the annexed instrument 'A' is the.

Original ..... Affidavit

Executed by ..... Anil Kishorepuria

and others as per the same.

PRIMA FACIE the annexed instrument "A" apperas to be in the USUAL procedure to serve and avail as needs or occasions shall or may require for the same.

IN FAITH AND TESTIMONY WHERE OF being required of a NOTARY I, the said notary do hereby subscribe my hand and affix me seal of office on this

the 17 SEP 2024 day of ..... in the year of Christ 20

17 SEP 2024



**Rekha Tewari**

NOTARY PUBLIC

Reg. No. : 10288/13

Govt. of India

CMM'S Court

Kol - 700001





पश्चिम बंगाल WEST BENGAL

P 065914



AFFIDAVIT

1. I, Anil Kishorepuria, confirm that the information and confirmations set out in this affidavit are true, adequate and not misleading and without omission of any matter that is likely to mislead. I consent to be named as a promoter of the Company and to the inclusion of the information contained in this affidavit (in part or full) in the draft red herring prospectus (DRHP) intended to be filed by Regaal Resources Limited (Company) with the Securities and Exchange Board of India (SEBI), the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE, and together with the BSE, the Stock Exchanges) and the red herring prospectus (RHP) and the prospectus (Prospectus), which the Company intends to file with the Registrar of Companies, West Bengal at Kolkata (RoC) and thereafter file with the SEBI and the Stock Exchanges and in any other Offer-related documents including in the exemption application filed by the Company with SEBI in connection with the Offer.

*(Signature)*

*(Signature)*  
REKHA TEWARI  
NOTARY  
Regn. No.- 10288/13  
C.M.M' s. Court  
Kolkata - 700 001

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2. In accordance with the provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations), Anil Kishorepuria, Shruti Kishorepuria, Karan Kishorepuria and BFL Private Limited are the promoters of the Company (**Promoters**).
3. In connection with the Offer, the Company is required to identify persons and entities, in accordance with the requirements of Regulation 2(1)(pp) of the SEBI ICDR Regulations, as members of the 'promoter group' of the Company (**Promoter Group**). In terms of the definition of 'promoter group' under Regulation 2(1)(pp) of the SEBI ICDR Regulations, where a promoter is an individual, the 'promoter group' with respect to such individual promoters consists of the immediate relatives of such promoter and entities in which such promoter along with their immediate relatives may be interested (in accordance with the requirements of the SEBI ICDR Regulations).
4. In terms of the Regulation 2(1)(pp) of the SEBI ICDR Regulations, (i) Sushil Jhunjunwala, father of Shruti Kishorepuria; (ii) Gyaneshwari Jhunjunwala, mother of Shruti Kishorepuria; and (iii) Ajit Jhunjunwala, brother of Shruti Kishorepuria fall within the purview of the term, 'immediate relatives' of the Promoters (collectively referred to as, '**Related Individuals**'), and qualify, amongst others, as members of the Promoter Group of the Company.
5. In terms of Regulations 2(1)(pp) of the SEBI ICDR Regulations:
- any body corporate in which 20% or more of the equity share capital is held by the Promoters or any Related Individuals or a firm or a Hindu Undivided Family in which the Promoters or any of the Related Individuals is a member;
  - any body corporate in which a body corporate mentioned in (a) above, holds 20% or more of its equity share capital; and
  - any Hindu Undivided Family or firm in which the aggregate share of the Promoter and that of the Related Individuals is equal to or more than 20% of the total capital,
- shall also form part of the Promoter Group of the Company.
- (collectively, the **Connected Persons**).
6. Accordingly, the following entities also qualify, amongst others, as members of the Promoter Group:

Sr. No.	Related Entities	Nature of the Related Entity	Cumulative shareholding / interest of the Related Persons and Promoters, as applicable
1.	Shruti Family Trust which has been settled by Sushil Jhunjunwala for the benefit of the beneficiaries i.e., Shruti Kishorepuria and her sons Karan Kishorepuria and Krishnav Kishorepuria	Trust	The Related Individuals are the trustees
2.	Genesis Exports Private Limited (formerly known as Genesis Exports Limited)	Private limited company	84.33% of the paid-up-equity share capital
3.	La Opala RG Limited ( <b>La Opala</b> )	Public limited company	63.57%* of the paid-up-equity share capital



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4.	GDJ Housing Private Limited	Private limited company	100.00% of the paid-up-equity share capital
5.	SKJ Investments Private Limited	Private limited company	91.20% of the paid-up equity share capital
6.	SKJ Estate Private Limited	Private limited company	77.75% of the paid-up equity share capital
7.	Radiant Packaging Private Limited	Private limited company	40.00% of the paid-up equity share capital
8.	Ishita Housing Private Limited	Private limited company	74.75% of the paid-up equity share capital

\*Includes 1.44% of the paid-up-equity share capital held by Shruti Kishorepuria, one of the Company's Promoters.

7. The entities listed in the table above are collectively referred to as the **Related Entities**, and together with the Related Individuals are referred to as the **Related Persons**). A break-up of the shareholding of the Shruti Kishorepuria and the Related Persons in the Related Entities is set out at **Annexure A**.
8. I hereby confirm that while the Related Persons fall within the definition of the Promoter Group, the Related Persons:
- Do not have any shareholding in the Company;
  - Are not a related party of the Company nor do they have any business, financial or any other interest whatsoever in the management, business and day-to-day operations of the Company or any of the business owned or controlled by the Promoters;
  - Are not associated with the Company in any capacity including any vendor or supplier or client etc, except for:
    - minor transactions between Company and La Opala for the purchase of crockery aggregating ₹ 2,24,629/-, ₹ 20,633/- and ₹ 6,087/- in each of Fiscal 2022, Fiscal 2023, and Fiscal 2024, respectively;
    - sale of 65,000 and 150,000 equity shares of La Opala by Shruti Kishorepuria on September 8, 2017 and June 2, 2022, respectively, and sale of 66 equity shares of La Opala by Karan Kishorepuria on August 13, 2024;
    - execution of deeds of assignment dated March 6, 2020 and May 5, 2021 between Genesis Exports Private Limited (formerly known as Genesis Exports Limited), Sriyash Infrastructure LLP (one of the members of the Promoter Group) and West Bengal Electronics Industry Development Corporation Limited for assignment of the leasehold rights on 5<sup>th</sup> Floor, 6<sup>th</sup> Floor and 7<sup>th</sup> Floor at Plot no. D2/2, Block EP & GP, Sector - V, P.S. Electronics Complex, Kolkata, West Bengal, along with parking spaces at the property for consideration of ₹ 3,15,00,000/- per floor (i.e. total consideration of ₹ 9,45,00,000/-) paid by Sriyash Infrastructure LLP to Genesis Exports Private Limited (formerly known as Genesis Exports Limited).
    - acquisition of 4,322 equity shares of Convergence Maintenance Services Private Limited by Sriyash Infrastructure LLP from Genesis Exports Private Limited (formerly known as Genesis Exports Limited) for an aggregate consideration of ₹ 43,220 on May 26, 2023.

*(Signature)*

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during the last 3 Fiscals and the current Fiscal till August 20, 2024.

9.

I hereby also confirm the following:

- i. None of the Related Persons is a shareholder of the Company or any of the businesses owned or controlled by the Promoters;
- ii. None of the Related Persons have been associated with the Company as a shareholder since the Company's incorporation;
- iii. None of the Related Persons have any common objective or purpose of acquisition of shares or voting rights in or exercising control over the Company, pursuant to any agreement or understanding, formal or informal, directly or indirectly co-operate for acquisition of shares or voting rights in, or exercise of control over the Company;
- iv. None of the Related Individuals have been associated with the Company as a director on the board of directors of the Company since incorporation;
- v. None of the Related Persons have, or had any business, financial or other interest whatsoever in the management, business and day-to-day operations of the Company in any capacity including as a vendor or as a supplier or as a client, during the last 3 Fiscals and the current Fiscal till August 20, 2024;
- vi. None of the Related Persons have, or had furnished any debt facility, loan, security or guarantee to or from the Company or any of the businesses owned or controlled by any of the Promoters, during the last 3 Fiscals and the current Fiscal till August 20, 2024;
- vii. None of the Related Persons or any of its promoters or directors hold any office or place of profit in the Company;
- viii. None of the promoters, trustees, or directors of the Related Entities is a director on the board of directors of the Company;
- ix. None of the promoters, trustees, or directors of the Related Entities holds or in the past have held any Equity Shares of the Company;
- x. None of the Related Persons exercise any control / influence over the affairs of the Company or any of the businesses owned or controlled by the Promoters, directly or indirectly;
- xi. None of the Related Persons have any special rights with respect to the Company through formal or informal arrangements;
- xii. Except (i) Shruti Kishorepuria, who holds 1.44% of the paid-up-equity share capital of La Opala, and 25.31% of the paid-up-equity share capital of GDJ Housing Private Limited and (ii) Karan Kishorepuria who held 66 Equity Shares of La Opala and sold them on August 13, 2024, none of the Promoters of the Company hold or have in the past held any securities in the Related Entities since its incorporation;
- xiii. There are no existing or anticipated transactions in relation to utilisation of the Offer proceeds with any of the Related Persons; and
- xiv. None of the Related Persons have, or had any business, financial or other interest whatsoever in the management, business and day-to-day operations of the Company and no amount or benefit has been paid or given in any



*[Signature]*

REKHA TEWARI  
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capacity including as a vendor or as a supplier or as a client, during the last 3 Fiscals and the current Fiscal till August 20, 2024, except for the transactions set out in paragraph 8(c) above. Further, no amount or benefit is intended to be paid or given to any of the Related Persons during the last 3 Fiscals and the current Fiscal till August 20, 2024.

10. I hereby consent to this affidavit being disclosed by the BRLMs, if required (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.
11. I hereby confirm that this affidavit is for information and for inclusion (in part or full) in the DRHP, the RHP and the Prospectus in relation to the Offer or any other Offer-related material used in connection with the Offer (together, **Offer Documents**) including in the exemption application filed by the Company in connection with the Offer, and may be relied upon by the Company, the BRLMs and the legal counsel to the Offer.
12. I hereby consent to the submissions of this affidavit as may be necessary to the SEBI, the RoC, the Stock Exchanges and any other regulatory authority and/or for the records to be maintained by the BRLMs and in accordance with applicable law.
13. I further confirm that all that is stated here in above is true and correct.

Solemnly affirmed at Kolkata on this 17<sup>th</sup> day of September, 2024.

  
Declarant: Anil Kishorepuria

Before me,

NOTARY

REKHA TEWARI  
NOTARY  
Regn. No.- 10288/13  
C.M.M' s. Court  
Kolkata - 700 001

ATTESTED SIGNATURE ONLY  
BEFORE ME ON IDENTIFICATION

  
REKHA TEWARI  
NOTARY

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# Annexure A

Set out below is a break-up of the interest of the Promoter and Related Persons, as applicable.

Related Person	Shruti Kishorepuria	Shruti Family Trust	Sushil Jhunjhunwala	Gyaneshwari Jhunjhunwala	Ajit Jhunjhunwala	Genes is Exports Private Limited (formerly known as Genes is Exports Limited)	La Opala	SKJ Investments Private Limited	GDJ Housing Private Limited	Ishita Housing Private Limited	Radia Packaging Private Limited	SKJ Estate Private Limited	Cumulative shareholding / interest of the Related Individuals and Promoters, as applicable
Shruti Family Trust which has been settled for the benefit of the beneficiaries i.e., Shruti Kishorepuria and her sons Karan Kishorepuria	-	NA	Trustee	Trustee	Trustee	Trustee	-	-	-	-	-	-	The Related Individuals are the trustees



*Ref.*





Related Person	Shruti Kishorepuria	Shruti Family Trust	Sushil Jhunjhunwala	Gyaneshwari Jhunjhunwala	Ajit Jhunjhunwala	Genesis Exports Private Limited (formerly known as Genesis Exports Limited)	La Opala	SKJ Investments Private Limited	GDJ Housing Private Limited	Ishita Housing Private Limited	Radant Packaging Private Limited	SKJ Estate Private Limited	Cumulative shareholding / interest of the Related Individuals and Promoters, as applicable
a and Krishnav Kishorepuria													
Genesis Exports Private Limited (formerly known as Genesis Exports Limited)	-	-	24.36%	8.71%	17.98%	NA	13.96 %	19.32%	-	-	-	-	84.33%
La Opala RG Limited (La Opala)	1.44%	-	3.65%	4.48%	7.56%	46.44 %	NA	-	-	-	-	-	63.57%
GDJ Housing	25.31 %	74.69%	-	-	-	-	-	-	NA	-	-	-	100.00%

*Handwritten signature*





Related Person	Shruti Kishorepuria	Shruti Family Trust	Sushil Jhunjhunwala	Gyaneshwari Jhunjhunwala	Ajit Jhunjhunwala	Genesis Exports Private Limited (formerly known as Genesis Exports Limited)	La Opala	SKJ Investments Private Limited	GDJ Housing Private Limited	Ishita Housing Private Limited	Radiant Packaging Private Limited	SKJ Estate Private Limited	Cumulative shareholding / interest of the Related Individuals and Promoters, as applicable
Private Limited													
SKJ Investments Private Limited	-	-	35.33%	5.10%	31.38%	19.39%	-	NA	-	-	-	-	91.20%
SKJ Estate Private Limited	-	-	28.31%	5.50%	9.55%	-	-	18.89%	-	15.50%	-	NA	77.75%
Radiant Packaging Private Limited	-	-	-	-	-	-	-	40.00%	-	-	NA	-	40.00%
Ishita Housing Private Limited	-	-	9.73%	9.71%	36.45%	-	-	17.00%	-	NA	-	1.86%	74.75%

*Rekha*



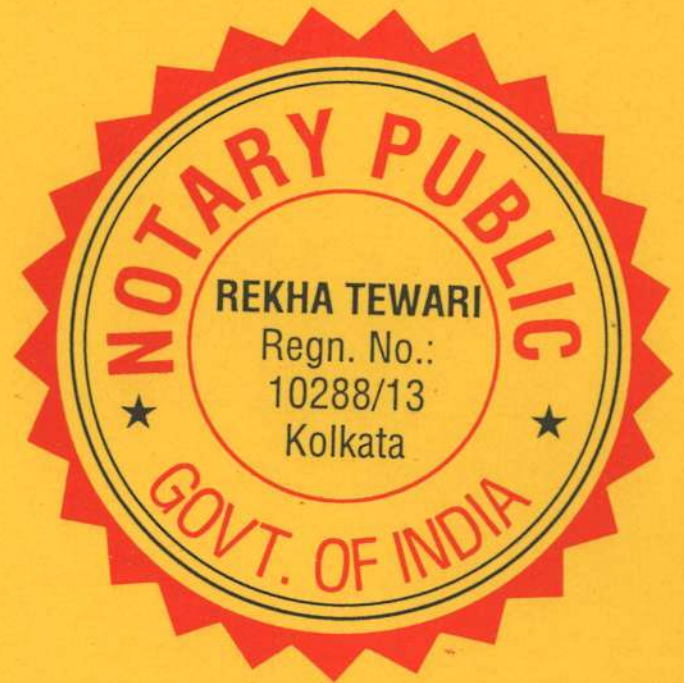
# NOTARIAL CERTIFICATE

INSTRUMENT "A"

dated 17 SEP 2024 day of \_\_\_\_\_ 20  
with

**NOTARIAL CERTIFICATE**

dated 17 SEP 2024 day of \_\_\_\_\_ 20



Mobile : 09748234830

**Rekha Tewari**

NOTARY PUBLIC

**Govt. of India**

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2, Bankshall Street,  
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