

## Tinku Kumar Gupta

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**From:** SONAL SAMBHAJI PEDNEKAR <sonalp@sebi.gov.in>  
**Sent:** 31 December 2024 10:30  
**To:** T K Gupta  
**Cc:** Anil Kishorepuria; Karan Kishorepuria  
**Subject:** RE: Regaal Resources Limited – SEBI Letter dated October 10, 2024  
**Attachments:** SEBI letter dated October 10, 2024 - Regaal Resources Limited.pdf

Sir,

1. This has reference to your email dated December 6, 2024 and subsequent correspondences with regard to the captioned subject.
2. Upon examination of the facts submitted by you and as confirmed by you, there has been no change in the facts submitted earlier to SEBI. Therefore, we wish to re-iterate our view communicated vide letter dated October 10, 2024 (Copy enclosed).

Thanks and Regards,

Sonal Pednekar  
Assistant General Manager  
Corporation Finance Department  
**Securities and Exchange Board of India**  
SEBI Bhavan | C4-A, G Block | Bandra Kurla Complex | Mumbai - 400 051 | INDIA |  
Office: +91 22 2644 9609 | e-mail: [sonalp@sebi.gov.in](mailto:sonalp@sebi.gov.in)

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**From:** T K Gupta <cs@regaal.in>  
**Sent:** 26/12/2024 16:22  
**To:** SONAL SAMBHAJI PEDNEKAR <sonalp@sebi.gov.in>  
**Cc:** Anil Kishorepuria <anil@regaal.in>; Karan Kishorepuria <karan@regaal.in>  
**Subject:** RE: Regaal Resources Limited – SEBI Letter dated October 10, 2024

Dear Madam,

As discussed over telephone, we confirm that there has been no change in the facts, except for the receipt of a reply from Radiant Packaging Private Limited to our letter dated 6th November, 2024.

Furthermore, we confirm that the contents of the reply are similar with those received from the other parties. The copy of reply is attached for your reference.

Thanks & Regards,



**Tinku Kumar Gupta**

- Company Secretary & Compliance Officer

E: [cs@regaal.in](mailto:cs@regaal.in)

M: 9330900251

A: Convergence Contact Centre, D2/2, EP & GP Block, Sector-V, Salt Lake, Kolkata-700091

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**From:** T K Gupta

**Sent:** 21 December 2024 17:46

**To:** [sonalp@sebi.gov.in](mailto:sonalp@sebi.gov.in)

**Cc:** Anil Kishorepuria <[anil@regaal.in](mailto:anil@regaal.in)>; Karan Kishorepuria <[karan@regaal.in](mailto:karan@regaal.in)>

**Subject:** RE: Regaal Resources Limited – SEBI Letter dated October 10, 2024

Dear Madam,

This is with reference to our trailing mail, we have also received a reply on 20th December, 2024 from Radiant Packaging Private Limited dated 29th November, 2024 in response to our letter dated 6th November, 2024.

For your reference and records, a copy of their letter is attached herewith.

Thanks & Regards,



**Tinku Kumar Gupta**

- Company Secretary & Compliance Officer

E: [cs@regaal.in](mailto:cs@regaal.in)

M: 9330900251

A: Convergence Contact Centre, D2/2, EP & GP Block, Sector-V, Salt Lake, Kolkata-700091

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**From:** T K Gupta

**Sent:** 06 December 2024 19:14

**To:** [sonalp@sebi.gov.in](mailto:sonalp@sebi.gov.in)

**Cc:** Anil Kishorepuria <[anil@regaal.in](mailto:anil@regaal.in)>; Karan Kishorepuria <[karan@regaal.in](mailto:karan@regaal.in)>

**Subject:** Regaal Resources Limited – SEBI Letter dated October 10, 2024

Dear Madam,

Sub: Proposed initial public offering of equity shares by Regaal Resources Limited (the 'Company') comprising a fresh issue of Equity Shares and an offer for sale of Equity Shares by certain Selling Shareholders of the Company.

Ref: Request for exemption dated September 18, 2024 in terms of Regulation 300(1)(c) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (SEBI ICDR Regulations) and pursuant to SEBI's emails to the Association of Investment Bankers of India dated April 26, 2022 and July 13, 2023.

This is with reference to Company's application for seeking an exemption dated September 18, 2024, (Exemption Application) and SEBI's response letter dated October 10, 2024, rejecting the Exemption Application (SEBI Letter).

Based on the steps taken by the Company pursuant to the SEBI Letter and response received from Related Persons, please find attached the Letter and Annexures seeking your direction and advise if the Company may progress with filing its offer document in connection with the Offer by including the names of the Related Persons as part of its Promoter Group."

Please feel free to contact the following persons in case you require any information or clarification –

Contact Person	Designation	Telephone	Email
Anil Kishorepuria	Managing Director	9830272929	<a href="mailto:anil@regaal.in">anil@regaal.in</a>
Karan Kishorepuria	Whole Time Director	9163465555	<a href="mailto:karan@regaal.in">karan@regaal.in</a>

Regards,



**Tinku Kumar Gupta**

- Company Secretary & Compliance Officer

E: [cs@regaal.in](mailto:cs@regaal.in)

M: 9330900251

A: Convergence Contact Centre, D2/2, EP & GP Block, Sector-V, Salt Lake, Kolkata-700091

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