

# ROYAL SENSE LIMITED

1. **Type of issue (IPO/ FPO)** : Initial Public Offering-SME Platform
2. **Issue size (Rs crore)** : 9.86
3. **Grade of issue along with name of the rating agency** : Not Applicable
4. **Subscription level (number of times)** : 8.36 Times
5. **QIB holding (as a % of total outstanding capital) as disclosed to stock exchange (See Regulation 31 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)**

|                                                                              |                                            |
|------------------------------------------------------------------------------|--------------------------------------------|
| i. allotment in the issue                                                    | Nil                                        |
| ii. at the end of the 1st Quarter immediately after the listing of the issue | Nil                                        |
| iii. at the end of 1st FY                                                    | Nil                                        |
| iv. at the end of 2nd FY                                                     | Nil                                        |
| v. at the end of 3rd FY                                                      | <i>Will be updated at appropriate time</i> |

6. **Financials of the issuer (as per the annual financial results submitted to stock exchanges under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)**  
(Rs. in crores)

| Parameters                                     | 1st FY (FY 2023-24) | 2nd FY (FY 2024-25) | 3rd FY (FY 2025-26)                        |
|------------------------------------------------|---------------------|---------------------|--------------------------------------------|
| <b>Income from operations</b>                  | 18.96               | 27.64               | <i>Will be updated at appropriate time</i> |
| <b>Net Profit for the period</b>               | 1.71                | 3.04                |                                            |
| <b>Paid-up equity share capital</b>            | 4.90                | 4.97                |                                            |
| <b>Reserves excluding revaluation reserves</b> | 13.44               | 17.43               |                                            |

7. **Trading status in the scrip of the issuer** (whether frequently traded (as defined under Regulation 2 (j) of the SAST Regulations, 2011 or infrequently traded/ delisted/ suspended by any stock exchange, etc.)

|                           |                                            |
|---------------------------|--------------------------------------------|
| i. at the end of 1st FY   | Frequently traded                          |
| ii. at the end of 2nd FY  | <i>Not Frequently traded</i>               |
| iii. at the end of 3rd FY | <i>Will be updated at appropriate time</i> |

8. **Change, if any, in directors of issuer from the disclosures in the offer document (See Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)**

|                           |                                            |                                    |
|---------------------------|--------------------------------------------|------------------------------------|
| i. at the end of 1st FY   | <i>No Change</i>                           |                                    |
| ii. at the end of 2nd FY  | <b>Name of Director</b>                    | <b>Change due to</b>               |
|                           | Mrs. Kajal                                 | Appointment of Additional Director |
|                           | Mrs. Hina Soni                             | Appointment of Additional Director |
|                           | Mrs. Mukta Ahuja                           | Resignation of IDs                 |
|                           | Mr. Amit Singh Tomer                       | Resignation of IDs                 |
| iii. at the end of 3rd FY | <i>Will be updated at appropriate time</i> |                                    |

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9. Status of implementation of project/ commencement of commercial production (as submitted to stock exchanges under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)

|                                                  |    |
|--------------------------------------------------|----|
| i. As disclosed in the offer document            | NA |
| ii. Actual implementation                        | NA |
| iii. Reasons for delay in implementation, if any | NA |

10. Status of utilization of issue proceeds (as submitted to stock exchanges under Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)

- i. As disclosed in the offer document

*(in crore)*

| Particulars                  | Amount to be deployed and utilized |
|------------------------------|------------------------------------|
| Working Capital Requirements | 6.00                               |
| General Corporate Purposes   | 2.40                               |
| Issue Expenses               | 1.46                               |

- ii. Actual utilization:

| Particulars                  | Amount Allotted | Amount Utilized |
|------------------------------|-----------------|-----------------|
| Working Capital Requirements | 6.00            | 6.00            |
| General Corporate Purposes   | 2.40            | 2.40            |
| Issue Expenses               | 1.46            | 1.46            |

- iii. Reasons for deviation: NA

11. Comments of monitoring agency, if applicable (See Regulation 41 & 137 of ICDR Regulations, 2018 read with Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)

|                                                                                                                     |    |
|---------------------------------------------------------------------------------------------------------------------|----|
| a) Comments on use of funds                                                                                         | NA |
| b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document | NA |
| c) Any other reservations expressed by the monitoring agency about the end use of funds                             | NA |

(To be submitted till the time the issue proceeds have been fully utilized)

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### 12. Price- related data

*Issue price (Rs): 68 per share*

| Price parameters                                                                                 | At close of listing day (March 19, 2024) | At close of 30th calendar day from listing day (April 18, 2024) | At close of 90th calendar day from listing day (June 18, 2024) * | As at the end of 1st FY after the listing of the issue (March 31, 2024) |                                       |                                      | As at the end of 2nd FY after the listing of the issue (March 31, 2025) |                                         |                                      | As at the end of 3rd FY after the listing of the issue (March 31, 2026) |                      |                     |
|--------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------|--------------------------------------|-------------------------------------------------------------------------|-----------------------------------------|--------------------------------------|-------------------------------------------------------------------------|----------------------|---------------------|
|                                                                                                  |                                          |                                                                 |                                                                  | Closing price (March 28, 2024) **                                       | High (during the FY) (March 19, 2024) | Low (during the FY) (March 27, 2024) | Closing price (March 28, 2025) **                                       | High (during the FY) (January 03, 2025) | Low (during the FY) (April 03, 2024) | Closing Price                                                           | High (during the FY) | Low (during the FY) |
| Market Price                                                                                     | 122.74                                   | 140.45                                                          | 125.1                                                            | 110                                                                     | 129.2                                 | 103.53                               | 196.35                                                                  | 316.05                                  | 109.25                               |                                                                         |                      |                     |
| Index (of the Designated Stock Exchange)                                                         | 51613.09                                 | 61980.65                                                        | 87734.94                                                         | 72725.41                                                                | 51613.09                              | 52124.49                             | 81,438.74                                                               | 1,21,258.37                             | 55,558.02                            |                                                                         |                      |                     |
| Sectoral Index (mention the index that has been considered and reasons for considering the same) | NA                                       | NA                                                              | NA                                                               | NA                                                                      | NA                                    | NA                                   | NA                                                                      | NA                                      | NA                                   |                                                                         |                      |                     |

\* June 17, 2024 being the 90th calendar day from listing day. However, there has been no trading in the equity shares of the company on such date, thus succeeding trading day i.e. June 18, 2024 have been considered for determining the Closing Price.

\*\* March 31, 2024 being the last day of F.Y. 2023-24. However, there has been no trading in the equity shares of the Company on such date, thus previous trading day i.e. March 28, 2024 have been considered for determining the Closing Price.

\*\*\* March 31, 2025 being the last day of F.Y. 2024-25. However, there has been no trading in the equity shares of the Company on such date, thus previous trading day i.e. March 28, 2025 have been considered for determining the Closing Price.

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### 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 (9)(K) Schedule VI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018) | At the end of 1st FY (March 31, 2024) | At the end of 2nd FY (March 31, 2025) | At the end of 3rd FY (March 31, 2026)      |
|---------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------------|
| <b>EPS</b>                                  | <b>Issuer:</b>                      | 1.47                                                                                                                                 | 5.57                                  | 6.21                                  | <i>Will be updated at appropriate time</i> |
|                                             | <b>Peer Group:</b>                  |                                                                                                                                      |                                       |                                       |                                            |
|                                             | Hemanat Surgical Industries Limited | 10.26                                                                                                                                | 9.85                                  | 7.79                                  |                                            |
|                                             | Centenial Surgical Suture Limited   | 2.43                                                                                                                                 | 3.11                                  | -4.01                                 |                                            |
|                                             | <b>Industry Avg:</b>                | <b>4.72</b>                                                                                                                          | <b>6.17</b>                           | <b>3.33</b>                           |                                            |
| <b>P/E</b>                                  | <b>Issuer:</b>                      | 33.33                                                                                                                                | 19.74                                 | 31.61                                 |                                            |
|                                             | <b>Peer Group:</b>                  |                                                                                                                                      |                                       |                                       |                                            |
|                                             | Hemanat Surgical Industries Limited | 17.34                                                                                                                                | 13.51                                 | 12.79                                 |                                            |
|                                             | Centenial Surgical Suture Limited   | 42.34                                                                                                                                | 29.37                                 | -27.43                                |                                            |
|                                             | <b>Industry Avg:</b>                | <b>31.03</b>                                                                                                                         | <b>20.87</b>                          | <b>5.65</b>                           |                                            |
| <b>RoNW</b>                                 | <b>Issuer:</b>                      | 13                                                                                                                                   | 9.00                                  | 12.00                                 |                                            |
|                                             | <b>Peer Group:</b>                  |                                                                                                                                      |                                       |                                       |                                            |
|                                             | Hemanat Surgical Industries Limited | 32.69                                                                                                                                | 18.00                                 | 13.00                                 |                                            |
|                                             | Centenial Surgical Suture Limited   | 2.85                                                                                                                                 | 4.00                                  | -5.00                                 |                                            |
|                                             | <b>Industry Avg:</b>                | <b>16.8</b>                                                                                                                          | <b>10.00</b>                          | <b>7.00</b>                           |                                            |
| <b>NAV per share based on balance sheet</b> | <b>Issuer:</b>                      | 11.47                                                                                                                                | 37.41                                 | 49.44                                 |                                            |
|                                             | <b>Peer Group:</b>                  |                                                                                                                                      |                                       |                                       |                                            |
|                                             | Hemanat Surgical Industries Limited | 30.41                                                                                                                                | 52.54                                 | 60.33                                 |                                            |
|                                             | Centenial Surgical Suture Limited   | 57.3                                                                                                                                 | 59.39                                 | 56.69                                 |                                            |
|                                             | <b>Industry Avg:</b>                | <b>33.06</b>                                                                                                                         | <b>49.78</b>                          | <b>55.49</b>                          |                                            |

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### 14. Any other material information

***Note:***

- i. Merchant Banker can give its comments on any of the above sections*
- ii. Merchant Banker may obtain information/ clarification from the issuer or stock exchange, wherever felt necessary*
- iii. In case any of the above reporting dates happens to be a holiday, the immediately following working day may be taken*