

Name of the Issuer:		PNGS Reva Diamond Jewellery Limited		Last updated on		24-Jul-26	
1	Type of Issue (IPO / FPO)		IPO				
2	Issue Size (Rs. Cr)*						
	- Fresh Issue Size (Rs. Cr)		379.51				
	- Offer for Sale Size (Rs. Cr)		-				
*Source: Prospectus dated February 27, 2026 and Final Post issue report dated March 04, 2026							
3	Grade of issue along with name of the rating agency						
	Name		Not Applicable				
	Grade		Not Applicable				
4	Subscription Level (Number of times)		1.28*				
Source: Final Post issue report dated March 04, 2026							
*The above figure is after technical rejections							
5	QIB Holding (as a % of outstanding capital) as disclosed to stock exchanges						
	Particulars						
	%						
	(i) allotment in the issue (1) 23.31%						
	(ii) at the end of 1st Quarter immediately after the listing* 18.37%						
	(iii) at the end of 1st FY (March 31, 2026) 18.37%						
	(iv) at the end of 2nd FY (March 31, 2027)* Not Available						
	(v) at the end of 3rd FY (March 31, 2028)* Not Available						
*QIB Holding not disclosed as reporting for the relevant fiscal year has not been completed.							
(1) Source: Basis of Allotment							
6	Financials of the issuer (Standalone)						
	(In Rs. Lacs)						
	Parameters	1st FY (March 31, 2026)	2nd FY (March 31, 2027)*	3rd FY (March 31, 2028)*			
	Income from operations	43,902.80	Not Available	Not Available			
	Net Profit for the period	6,465.50	Not Available	Not Available			
	Paid-up equity share capital	3,169.80	Not Available	Not Available			
	Reserves excluding revaluation reserves	48,350.20	Not Available	Not Available			
*Financials not disclosed as reporting for the relevant fiscal year has not been completed.							
7	Trading Status in the scrip of the issuer						
Company's Equity Shares are listed on BSE and NSE							
The Shares have not been suspended or delisted.							
	Particulars						
	Status						
	(i) at the end of 1st FY (March 31, 2026) Frequently Traded						
	(ii) at the end of 2nd FY (March 31, 2027)* Not Available						
	(iii) at the end of 3rd FY (March 31, 2028)* Not Available						
*Trading status not disclosed as the relevant fiscal year has not been completed.							
8	Change in Directors of issuer from the disclosures in the offer document						
	Particulars						
	Name of the Director		Appointed / Resigned				
	(i) at the end of 1st FY (March 31, 2026)		NA		NA		
	(ii) at the end of 2nd FY (March 31, 2027)*		-		-		
	(iii) at the end of 3rd FY (March 31, 2028)*		-		-		
Source: Stock Exchange Filings							
* Changes in Directors of Issuer not updated as the relevant financial years have not been completed							

9 Status of implementation of project/ commencement of commercial production

(i) as disclosed in the offer document	Not applicable
(ii) Actual implementation	Not applicable
(iii) Reasons for delay in implementation, if any	Not applicable

10 Status of utilization of issue proceeds

(i) as disclosed in the offer document

	(Rs. Crore)
Objects of the Fresh Issue	Amount
Funding expenditure towards setting-up of 15 New Stores	286.56
Marketing and promotional expenses related to the launch of the 15 New Stores, aimed at enhancing local brand awareness and visibility of our flagship brand, "Reva", in their respective areas	35.4
General corporate purposes	27.16
Total	349.12

Source: Prospectus dated February 27, 2026

(ii) Actual utilization

	(Rs. Crore)
Objects of the Fresh Issue	Amount
Funding expenditure towards setting-up of 15 New Stores	
Marketing and promotional expenses related to the launch of the 15 New Stores, aimed at enhancing local brand awareness and visibility of our flagship brand, "Reva", in their respective areas	39.69
General corporate purposes	
Total	39.69

(iii) Reasons for deviation, if any

Not applicable

11 Comments of monitoring agency

(a) Comments on use of funds	Not applicable
(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document	
(c) Any other reservations expressed by the monitoring agency about the end use of funds	

12 Pricing Data

Issue Price (Rs.):	386
Designated Stock Exchange:	BSE
Listing Date:	4-Mar-26

Price parameters	At close of listing day (March 04, 2026)	At close of 30th calendar day from listing day (April 03, 2026) ⁽¹⁾	At close of 90th calendar day from listing day (June 2, 2026) ⁽²⁾	As at the end of 1st FY after the listing of the issue (March 31, 2026)		
				Closing price	High (during the FY)	Low (during the FY)
Market Price on BSE	413.95	349.95	376.15	334.00	433.55	328.00
BSE Sensex *	79,116.19	73,319.55	74,649.84	71,947.55	86,159.02	71,425.01

Price parameters	As at the end of 2nd FY after the listing of the issue (March 31, 2027) ⁽³⁾⁽⁴⁾			As at the end of 3rd FY after the listing of the issue (March 31, 2028) ⁽³⁾⁽⁴⁾		
	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price on BSE	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
BSE Sensex *	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

*Being index of BSE, the designated stock exchange

Note:

(1) 30th calendar day shall be taken as listing date plus 29 calendar days.

(2) 90th calendar day shall be taken as listing date plus 89 calendar days.

(3) High and Low based on intra day prices

(4) Pricing data not disclosed as the relevant fiscal year has not completed

(5) In case of any reporting day falling on a holiday, previous trading day prices has been disclosed.

13 Basis for Issue Price-

Accounting ratio		As disclosed in the offer document ⁽¹⁾	At the end of 1st FY (March 31, 2026)	At the end of 2nd FY (March 31, 2027) ⁽²⁾	At the end of 3rd FY (March 31, 2028) ⁽²⁾
EPS	Issuer:	35.21	28.41	Not Available	Not Available
	Peer Group:				
	Tribhovandas Bhimji Zaveri Limited	10.25	30.04	Not Available	Not Available
	Thangamayil Jewellery Limited	42	113.14		
	Senco Gold Limited	10.09	35.49		
Price to Earnings Ratio (P/E)	Issuer:	NA	11.76	Not Available	Not Available
	Peer Group:				
	Tribhovandas Bhimji Zaveri Limited	14.42	3.71	Not Available	Not Available
	Thangamayil Jewellery Limited	93.07	30.22		
	Senco Gold Limited	31.34	7.85		
NAV	Issuer:	45.82	162.53	Not Available	Not Available
	Peer Group:				
	Tribhovandas Bhimji Zaveri Limited	98.49	126.88	Not Available	Not Available
	Thangamayil Jewellery Limited	390.03	455.6		
	Senco Gold Limited	120.37	154.98		
RoNW(%)	Issuer:	59.36	12.55	Not Available	Not Available
	Peer Group:				
	Tribhovandas Bhimji Zaveri Limited	10.41	23.68	Not Available	Not Available
	Thangamayil Jewellery Limited	10.77	24.83		
	Senco Gold Limited	8.09	22.88		

Notes:

(1) Sourced from Prospectus dated February 27, 2026

(2) Information not provided as the relevant fiscal year has not completed

Key ratios for the Company for the three fiscal years stated above are/shall be calculated as follows:

(i) Earnings per Equity Share are computed in accordance with Accounting Standard 20 "earnings per Share" notified by the Companies (Accounting Standards) Rules, 2006.

(ii) NAV per share - Net asset value per Equity Share represents net worth as at the end of the Fiscal divided by the number of Equity Shares outstanding at the end of the Fiscal

(iii) P/E - Closing Market Price as of relevant fiscal year end / Basic EPS for the Fiscal

(iv) RoNW - Return on net worth (%) is net profit attributable to equity shareholders divided by net worth for the Fiscal

14 Any other material information

Date of disclosure to Designated Stock Exchange	Announcement
24-Mar-26	Company's management to have virtual meeting with Pioneer Wealth
26-Mar-26	Closure of trading window
27-Mar-26	Company's management to have virtual meeting with Centrum PMS
27-Mar-26	Company's management to have virtual meeting with Lakshya Capital AIF

Disclaimer:

The information compiled herein is in accordance with the disclosure requirements with regard to the track record of the public issues managed by Smart Horizon Capital Advisors Private Limited ("Smart") arising out of the SEBI Circular No. CIR/MIRSD/1/2012 dated January 10, 2012. This information is gathered from the Prospectus of the Issuer, as amended, and from the filings made by the Issuer with the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE") and together with the BSE, the "Stock Exchanges"), as applicable, from time to time, price-volume data available on the website of the Stock Exchanges, other sources as disclosed herein and information / clarifications provided by the Issuer.

While reasonable care has been taken to ensure that the information provided herein is accurate and is taken from the sources that we believe are reliable, the user of this information may independently verify the accuracy of the information before taking any decision based on the above information.