

Date: May 22, 2026

To National Stock Exchange of India Ltd Exchange Plaza, 5th Floor, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai 400051 Symbol: REGAAL	To BSE Limited 1 st Floor, Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001 Scrip Code: 544485
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Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III

Dear Sir / Madam,

This is in continuation to our letter dated January 02, 2026 pertaining to Demand Order received by the Company from Goods and Service Tax (GST) Authorities.

We further hereby inform you that the Company had filed an appeal against the aforesaid demand order and received a Final Order dated 21st May, 2026, from the Office of the Additional Commissioner of State Tax (Appeals) Purnea, Bihar.

The requisite disclosure, pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI Listing Regulations and in terms of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('Master Circular') and Industry Standards on Regulation 30 of the SEBI Listing Regulations is enclosed herewith as "**Annexure A**".

The disclosure is being made as a matter of abundant caution and transparency.

We request you to kindly take the above information on record.

Yours faithfully,

For Regaal Resources Limited

Tinku Kumar Gupta
Company Secretary and Compliance Officer

ANNEXURE - A**Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III**

Sl No.	Particulars	Details
1	Name of the Authority	Office of Additional Commissioner of State Tax (Appeals) Purnea, Bihar
2	Nature and details of Action(s) taken or order(s) passed	The Company is in receipt of the order under Section 73 of the CGST/SGST Act 2017 for the April 2021-March 2022
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	21 st May 2026
4	Details of the violations/Contraventions committed or alleged to be committed	<p>The final order for the Financial Year 2021-22 has been received by the Company from the GST Appellate Authority. Pursuant to the said order, the entire demand amounting to Rs. 2,17,33,500, comprising Tax of Rs. 1,22,21,214, Interest of Rs. 82,49,319, and Penalty of Rs. 12,62,967, has been fully set aside.</p> <p>Accordingly, the Appellate Authority has quashed the entire demand. Consequently, no liability survives against the Company in respect of this matter.</p>
5	Impact on Financial Operations or other activities of the Listed Entity, quantifiable in monetary terms to the extent possible	There is no financial impact on the Company as the entire demand has been cancelled and no amount is payable by the Company pursuant to the said order.

For Regaal Resources Limited**Tinku Kumar Gupta**
Company Secretary & Compliance Officer