

Date: October 14, 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 read with Para B of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In continuation of our earlier disclosure dated **February 10, 2026** made pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Company has received a further notice from the Director of Industries, Bihar, Patna, Department of Industries (Bihar State Investment Promotion Board Secretariat, Bihar, Patna) regarding ‘Clarification for making an incorrect claim for SGST reimbursement.’ (“Present Notice”)

The requisite disclosure, pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI Listing Regulations, 2015 and as per the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as “**Annexure A**”.

The Company is in the process of examining the notice and shall take appropriate legal steps, including filing replies / appeals, as may be advised.

The above is being disclosed in compliance with the applicable regulatory requirements.

Kindly take the same on record.

Yours faithfully,

For Regaal Resources Limited

**TINKU
KUMAR
GUPTA**
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TINKU KUMAR
GUPTA
Date: 2026.10.14
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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 B of Part A of Schedule III

SI No.	Particulars	Details
1	The details of any change in the status and / or any development in relation to such proceedings	The Company had claimed/received subsidy as reimbursement of Goods and Services Tax (SGST reimbursement) under the Bihar Industrial Promotion Policy, 2016 / 2011 ("State Government Policy") for the period from April 2019 to December 2024 in respect of sales of products within the State of Bihar. Earlier, in February 2026, the Company had received a Notice from Office of the Joint Commissioner of State Tax, Kishanganj Circle, Kishanganj demanding to recover an amount of Rs 14,90,02,928.69/- from the Company ("Earlier Notice"). Now, pursuant to the Present Notice received by the Company, an additional amount of ₹ 1,66,00,296.31/- is recoverable, over and above the amount stated as under the Earlier Notice, resulting in aggregate excess claim/reimbursement of ₹16,56,03,225/- for the period from April 2019 to December 2024. The Company has been directed to deposit the above-mentioned amount and submit a clarification/explanation as to why the said amount should not be recovered along with interest at the rate of 18% per annum. Based on the current assessment, in terms of the agreement entered into with certain distributors from time to time, an aggregate of Rs. 114.81 Millions is recovered / expected to be recovered from the concerned distributors, due to breach of clause of the agreement for utilizing the SGST credits to discharge IGST liabilities.
2	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable

3	In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity.	Not Applicable
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For Regaal Resources Limited

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Tinku Kumar Gupta
Company Secretary & Compliance Officer