

**Date: January 02, 2026**

To <b>National Stock Exchange of India Ltd</b> Exchange Plaza, 5th Floor, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai 400051 <b>Symbol: REGAAL</b>	To <b>BSE Limited</b> 1 <sup>st</sup> Floor, Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001 <b>Scrip Code: 544485</b>
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**Subject: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**LODR Regulations**) read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2023, the details of Demand Order received by the Company from Goods and Service Tax (GST) Authorities are enclosed herewith as **Annexure A**.

The Company is reviewing the demand and will take appropriate action in due course.

You are requested to take the same on record.

Thanking you,

**For Regaal Resources Limited**

**Tinku Kumar Gupta**  
**Company Secretary & Compliance Officer**

### Annexure A

Details in terms of Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2023:

<b>Name of the authority</b>	Office of Joint Commissioner of State Goods and Service Tax (GST)- Kishanganj, Purnea, Bihar
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	The Company is in receipt of Demand Order vide DRC-07 issued under Section 73 of the CGST/SGST Act for the period April 2021-March 2022
<b>Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority</b>	01 <sup>st</sup> January, 2026
<b>Details of the violation(s)/ contravention(s) committed or alleged to be committed</b>	Order has been issued by GST Authority for Financial Year 2021-2022 proposing demand of Rs. 2,17,33,500 which includes Tax liability of Rs. 1,22,21,214, Interest of Rs. 82,49,319 and Penalties of Rs. 12,62,967
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	Based on Company's assessment, the aforesaid demand is not maintainable, and the Company is in process of evaluating this matter and shall take necessary steps to respond. The Company did not envisage any relevant impact on financials, operations or other activities of the Company due to issuance of this order.

For Regaal Resources Limited

**Tinku Kumar Gupta**  
Company Secretary & Compliance Officer