

**Date: February 10, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para B of Part A of Schedule III**

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Para B of Part A of Schedule III, this is to inform you that the Company had received a notice from the Office of the Joint Commissioner of State Tax, Kishanganj Circle, Kishanganj regarding 'Notice for recovery of wrong reimbursement.'

The requisite disclosure, pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI Listing Regulations, 2015 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**  
**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**

Sl No.	Particulars	Details
1	Brief details of litigation viz. name(s) of the opposing party, court/ tribunal/ agency where litigation is filed, brief details of dispute/litigation	Office of the Joint Commissioner of State Tax, Kishanganj Circle, Kishanganj  The Company has claimed/received subsidy as reimbursement of Goods & Service Tax (SGST reimbursement) under the Bihar Industrial Promotion Policy, 2016/2011 (State Government Policy) from April 2019 to December 2024 on sale of products within the state of Bihar. As per the said Notice, certain distributors of the Company have made payment of IGST on subsequent interstate sales by utilizing SGST credit claimed on supplies by the Company during the period from April 2019 to December 2024, which is not in accordance with the Resolution No.108 dated 20.01.2020 issued by the Department of Industries.
2	Quantum of claims, if any	The total amount recoverable as per the said Notice is Rs. 14,90,02,928.69/-
3	Expected financial implications, if any, due to compensation, penalty etc.;	Based on the current assessment, in terms of the agreement entered into with certain distributors from time to time, Rs.104.64 Million is 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 and the balance amount which includes pending subsidy till 31 <sup>st</sup> December, 2025 totalling Rs.66.57 Million has been provided during the quarter ended 31 <sup>st</sup> December, 2025 which has been disclosed as Exceptional Item in the corresponding financial results.  Additionally, the Company is in the process of examining the Notice and shall take appropriate legal steps, including filing replies / appeals, as may be advised.

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