

Date: May 21, 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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Sub: Annual Secretarial Compliance Report for Financial year ended 31st March 2026

Dear Sir/ Madam,

Pursuant to Regulation 24A(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the applicable circulars issued by the Securities and Exchange Board of India from time to time, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the Financial year ended March 31, 2026, issued by CS Rinku Agarwal, Practising Company Secretaries and the Secretarial Auditor of the Company.

The aforesaid report is also being hosted on the website of the Company at <https://regaalresources.com/>.

We request you to kindly take the aforesaid information on record and disseminate the same on your respective websites.

Thanking you,

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

ANNUAL SECRETARIAL COMPLIANCE REPORT
Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015
For the financial year ended 31st March, 2026

I, **CS Rinku Agarwal**, Practicing Company Secretary, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Regaal Resources Limited (CIN: L15100WB2012PLC171600) (hereinafter referred as 'the listed entity')**, having its Registered Office at 6th Floor, D2/2, Block-EP & GP, Sector-V, Kolkata-700091, West Bengal, India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter: -

I have examined:

- (a) all the documents and records made available to us and explanation provided by Regaal Resources Limited ("the listed entity"), CIN L15100WB2012PLC171600, listed at BSE Limited (BSE) and National Stock Exchange of India Limited (NSE).
- (b) the filings/submissions made by the listed entity to the stock exchanges.
- (c) website of the listed entity.
- (d) any other document/filing, as may be relevant, which has been relied upon to make this certification, for the financial year ended 31st March, 2026 in respect of compliance with the provisions of:
 - a. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - b. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The Specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;



(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the Review Period)

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

And circulars/guidelines issued thereunder;

And based on above examination, we hereby report that during the review period :

(a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sl No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation /Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
Not Applicable										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports (2025) : **Not Applicable**

Sl No.	Observations/Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in secretarial compliance report for the year ended 31 st March, 2025	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of violation/Deviations and actions taken/penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
Not Applicable						

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:-

Sl No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*



1.	<p><u>Secretarial Standards:</u></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	NIL
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	Yes	NIL
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant documents(s)/section of the website 	Yes Yes Yes	NIL NIL NIL
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	NIL
5.	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t:</u></p> <p>a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries</p>	Not Applicable	The Company does not have any subsidiary during the review period
6.	<p><u>Preservation of Documents:</u></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	NIL



7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations	Yes	NIL
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or review there are no such related party transactions (b) The listed entity has provided detailed reasons along confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Yes	NIL NIL
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NIL
10.	<u>Prohibition of insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NIL
11.	<u>Actions taken by SEBI or Stock Exchange(s). if any:</u> No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder except as provided under separate paragraph herein.	Yes	NIL
12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(is) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR	Not Applicable	No such occurrence took place during the review period



	Regulations by listed entities		
12.	<u>Additional Non-compliances. if any:</u> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc	Yes	NIL

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Assumptions & Limitation of Scope & Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For CS Rinku Agarwal
Company Secretary

Rinku Agarwal

Rinku Agarwal - Proprietor
COP No. 5809
Peer Review Certificate No. 5829/2024
Mem No. 17209
UDIN : A017209H000418797



Place: Kolkata
Dated : 20-05-2026