

CERTIFICATE UNDER REGULATION 13 OF SEBI (SBEB & SE) REGULATIONS, 2021

To,
The Board of Directors
Regaal Resources Limited
CIN: L15100WB2012PLC171600
6th floor, D2/2, Block EP & GP, Sector-V,
Kolkata- West Bengal, India 700091

I, Rinku Agarwal, Company Secretary in practice (Membership No. 17209, CP No. 005809) have been appointed as the Secretarial Auditor of **Regaal Resources Limited bearing CIN: L15100WB2012PLC171600** (hereinafter called "the Company") and having its registered office at 6th floor, D2/2, Block EP & GP, Sector-V, Kolkata- West Bengal, India 700091, vide a resolution passed at its meeting of the Board of Directors of the Company held on 9th August 2025. This certificate is issued under Regulation 13 of the Securities Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended from time to time (herein referred as "SEBI Regulations") for the year ended 31 March 2026.

Management's Responsibility:

1. The Company's management is responsible for compliance of conditions for Implementation of ESOP schemes in accordance with the SEBI Regulations and the resolutions passed by the members of the Company. This responsibility includes the design, implementation, and maintenance of ESOP Schemes relevant to the compliance of the conditions. The Management's responsibility includes collecting, collating and validating data and designing, implementing and monitoring of the process suitable for ensuring compliance of the ESOP Schemes with the above-mentioned SEBI Regulations.
2. Management is also responsible for maintaining the information and documents, which are required to be kept and maintained under the relevant laws and regulations and for providing all relevant information to the SEBI.

Secretarial Auditor's Responsibility:

3. Pursuant to the SEBI Regulations, it is my responsibility to provide reasonable assurance that the ESOP Schemes have been implemented in accordance with these SEBI Regulations and in accordance with the resolutions passed by the shareholders of the Company in the general meeting.
4. I have not performed an audit, the objective of which is the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, I do not express such an opinion.
5. I have, for the purpose of issuing this certificate, examined:
 - a. Regaal Resources Limited Employee Stock Option Plan 2024 as furnished by the Company;
 - b. The Articles of Association of the Company;
 - c. Minutes of the meeting of the Board of Directors;

- d. Minutes of the Extra Ordinary General Meeting held for approving the scheme;
- e. Relevant provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations 2021, Companies Act, 2013 and Rules made thereunder;

Opinions :

6. Based on the examination carried out by me and the information and explanations provided to me, I certify, to the best of my knowledge and belief, that the following Schemes have been implemented, from the date of approval before the shareholders in accordance with the requirements of the SEBI Regulations and terms of the resolutions passed is the Company's general meeting and that the issue is being made in strict compliance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

a) Regaal Resources Limited – Employee Stock Option Plan 2024, approved by the shareholders of the Company by way of a Special Resolution passed at the Extra-Ordinary General Meeting held on 4th November, 2024.

I confirm that the Information in this certificate is true and fair/correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

Assumption & Limitation of Scope and Review:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Board of Directors of the Company.
2. Our responsibility is to give certificate based upon our examination of relevant documents and information. It is neither an audit nor an investigation.
3. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
4. This certificate is solely for your information, and it is not to be used, circulated, quoted, or otherwise referred to for any purpose other than for the Regulations.

**For CS Rinku Agarwal
Company Secretary**

Rinku Agarwal

**Rinku Agarwal - Proprietor
COP No. 5809
Peer Review Certificate No. 5829/2024
Mem No. 17209
UDIN : A017209H001115977**



**Place: Kolkata
Dated : 14/08/2026**