Singhi & Co.
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Regaal Resources Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Regaal Resources Limited

1. We have reviewed the accompanying statement of unaudited financial results of Regaal Resources Limited (The "Company") for the quarter ended June 30, 2026 (The "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (The "Regulation") and has been initialled by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to the fact that the figures for the quarter ended March 31, 2026 as reported in these unaudited financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The published year to date figures upto the third quarter of the previous financial year had only been reviewed and not subjected to audit.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

Giridhari Lal Choudhary
Partner
Membership No. 052112
UDIN: **26052112UAQHIU6642**

Place: Kolkata
Date: August 14, 2026

Regaal Resources Limited

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Statement of Unaudited Financial Results for the quarter ended 30th June, 2026 (Rs. In Millions except Earnings per share)

Sl. No.	Particulars	Quarter ended			Year ended
		30th June 2026	31st Mar 2026	30th June 2025	31st Mar 2026
		Unaudited	Audited (Refer Note 4)	Unaudited	Audited
1	Revenue from Operations	2,021.49	2,446.08	2,465.69	11,341.70
2	Other Income	4.23	3.23	2.57	11.95
3	**Total Income (1+2)**	**2,025.72**	**2,449.31**	**2,468.26**	**11,353.65**
4	**Expenses:**				
(a)	Cost of Materials Consumed	1,276.55	1,127.79	1,340.28	5,058.38
(b)	Purchases of Stock-in-Trade	65.52	133.59	423.51	3,060.83
(c)	Changes in Inventories of Finished goods, Stock-in-Trade and Work-in-progress	(125.88)	435.37	83.85	264.84
(d)	Employee Benefits Expense	80.13	62.77	73.38	290.24
(e)	Finance Costs	79.09	63.51	87.19	309.34
(f)	Depreciation and Amortization Expense	56.34	38.86	39.42	157.78
(g)	Other Expenses	415.34	361.45	300.01	1,401.76
	Total Expenses	**1,847.09**	**2,223.34**	**2,347.64**	**10,543.17**
5	**Profit before exceptional item and tax (3-4)**	**178.63**	**225.97**	**120.62**	**810.48**
6	**Exceptional Item (Refer Note 5)**	**-**	**-**	**-**	**66.57**
7	**Profit/ (Loss) before tax (5-6)**	**178.63**	**225.97**	**120.62**	**743.91**
8	**Tax Expenses**				
(a)	Current Tax	5.46	48.25	16.53	141.96
(b)	Deferred Tax	39.89	12.37	13.42	46.35
	Total Tax Expenses	**45.35**	**60.62**	**29.95**	**188.31**
9	**Profit /(Loss) for the period /year(7-8)**	**133.28**	**165.35**	**90.67**	**555.60**
10	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	Remeasurement of the defined benefit plan	(0.82)	2.59	(0.01)	5.91
	Income tax relating to above	0.21	(0.65)	0.00	(1.49)
	Other Comprehensive Income (Net of tax)	**(0.61)**	**1.94**	**(0.01)**	**4.42**
11	**Total Comprehensive Income for the period (9+10)**	**132.67**	**167.29**	**90.66**	**560.02**
12	**Paid up Equity Share Capital (Face Value Rs.5 each)**	513.62	513.62	410.68	513.62
13	**Other Equity**				4,380.68
14	**Earnings per equity share (in Rs.) - (not annualised for the quarters)**				
	(a) Basic	1.30	1.63	1.10	5.86
	(b) Diluted	1.29	1.62	1.09	5.81

1 The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time.

2 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 14, 2026. Limited review of the above unaudited financial results has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The company is primarily engaged in the business of manufacturing of 'Maize starch and its derivatives'. There are no separate reporting segment under Ind AS 108 "Operating Segments" notified under the companies (Indian Accounting Standard) Rules, 2015, as amended.

4 The figures for the quarter ended March 31,2026 is the balancing figures between the audited figure in respect of the full financial year and the published year to date figures up to the third quarter for the financial year which were subjected to limited review by the statutory auditors.

5 The Company has claimed/received subsidy as reimbursement of Goods & Service Tax subsidy (SGST reimbursement) under the Bihar Industrial Promotion Policy, 2016/2011 (State Government Policy) from April 2019 on sale of products which includes for supplies to certain distributors who were found to 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 September 2025, which is not in accordance with the Resolution No.108 dated 20.01.2020 issued by the department of Industries, as intimated by the department during the financial year 2025-26 and as such is refundable/reversable. However, in terms of the agreement entered into with certain distributors from time to time, Rs.104.64 Millions is recoverable/recovered from the concerned distributors, due to breach of clause of the agreement for not utilizing the SGST credits to discharge IGST liabilities and the balance amount of Rs.66.57 Millions has been provided during the said financial year which is disclosed as Exceptional Item. Although no demand has been received from the department till date but the above accounting was made as a matter of prudence. Accordingly, management is of the view that further financial impact, if any, is unlikely to be material.

6 During the current quarter, the Company has successfully commissioned enhanced crushing capacity from 825 MT per day (TPD) to 1,650 TPD and commissioned a new Liquid Glucose ("LG") manufacturing facility with a production capacity of 180 TPD and a new Maltodextrin Powder ("MDP") manufacturing facility with a production capacity of 50 TPD and also enhanced Captive co-generation power plant capacity from 7.1 MW to 15.8 MW at its factory situated at Kishanganj, Bihar.

7 On July 21, 2026, the Company has issued and allotted 2,70,400 equity shares, face value of Rs 5/- each, under the Company's employee stock option plan ("Plan" or "Scheme"). Consequently, the issued and paid-up share capital of the Company stands increased from Rs 513.62 Millions to Rs 514.97 Millions.

SINGHI & CO. ★ Chartered Accountants ★

REGAAL RESOURCES LIMITED ★

Place: Kolkata
Date: 14.08.2026

Anil Kishorepuria
(Chairman & Managing Director)
DIN: 00724328