

Date: September 12, 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: Communication to the Shareholders regarding Tax Deduction at Source on the Final Dividend for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 read with Clause 12 of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (“SEBI Listing Regulations”) please find enclosed herewith an Email Communication is being sent today i.e. September 12, 2026 to all the Shareholders of the Company whose Email Addresses are registered with the Company/Registrar and Transfer Agent/Depository Participants, containing the brief provisions of the Income Tax Act, 2025 as amended from time to time and the Rules framed there under and the documents required for Deduction of Tax at Source (TDS) on Final Dividend for the Financial Year ended 31 March 2026, to be declared at the 14th Annual General Meeting (AGM) of the Company scheduled to be held on Wednesday, 23rd September, 2026 at 03:00 PM (IST) through Video Conferencing (VC)/Other Audio-Visual Means (OAVM).

The above information is also available on the website of the Company at <https://regaalresources.com/dividend/>.

This is for your information and record.

Thanking you,

For Regaal Resources Limited

TINKU
KUMAR
GUPTA

Digitally signed by
TINKU KUMAR GUPTA
Date: 2026.09.12
17:55:40 +05'30'

Tinku Kumar Gupta

Company Secretary and Compliance Officer



REGAAL RESOURCES LIMITED

CIN: L15100WB2012PLC171600

Registered Office: 6th Floor, D2/2, Block- EP & GP, Sector-V, Salt Lake, Kolkata-700091, West Bengal.

Factory: Bhatgaon, Galgalia Check Post, Thakurganj Block, District- Kishanganj, Bihar- 855106.

Email: cs@regaal.in | **Website:** www.regaalresources.com | **Tel:** 033 35222422

September 12, 2026

Dear Shareholder,

Subject: Communication regarding deduction of tax at source on the Final Dividend for the Financial Year 2025-26

We are pleased to inform you that the Board of Directors at their Meeting held on May 27, 2026, has recommended a final dividend of Rs. 0.25/- per equity share at the rate of 5% of the face value of Rs. 5/- each for the Financial Year ended March 31, 2026. The record date fixed for the purpose of determining the entitlement of the members for the final dividend is Wednesday, 16th September, 2026.

The final dividend, once approved by the shareholders at the ensuing 14th Annual General Meeting (AGM) of the Company, will be paid within the prescribed period of 30 (thirty) days from the date of declaration of the final dividend, as per the provisions of the Companies Act, 2013, to the registered shareholders whose names appear on the register of members or in the record of Depository as beneficial owners of the shares on the Record Date.

As per the provisions of the Income Tax Act, 2025 (the Act), dividends paid or distributed by a Company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of the said Dividend at the prescribed rates.

The TDS rates may vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company in accordance with the provisions of the Act. The brief of applicable TDS for various categories of shareholders, along with the required documents, is provided in the Table 1 and 2 below:

Table 1: Resident Shareholders:

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
A resident shareholder (With PAN)	As per Section 393(4) [Table: S.No.10] of the Act - 10%	Update/Verify the PAN and the residential status as per the Act, if not already done, with the depositories (in case of shares held in dematerialized form) and with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited (in case of shares held in physical form). Shareholders who are required to link their Aadhar number with PAN as required under section 262(9) read with Rule 162 of the Income Tax Rules, 2026, should compulsorily link the same. If, as required under the law, PAN is not linked with Aadhar, then

		such PAN will be considered “inoperative”, and TDS shall be deducted at a higher rate as specified under section 397(2) of the Act.
No deduction of taxes in the following cases –		
If aggregate dividend income to a resident Individual shareholder during the Tax Year (TY) 2026-27 does not exceed INR 10,000/-		
If the shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.		
Submitting Form 121	NIL	Eligible shareholder providing Form 121 (Annexure 1) - on fulfilment of prescribed conditions. PAN is mandatory to provide Form 121.
Certificate under Section 395(1) of the Act	Rate provided in the Certificate	Self-attested copy of Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public & Other Insurance Companies	NIL	Self-declaration that it has full beneficial interest with respect to shares owned, along with a self-attested copy of PAN card and registration certificate (Annexure 2)
Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income- tax on its income	NIL	Documentary evidence that the person is covered under Section 196 of the Act. (Annexure 2)
Mutual Funds	NIL	Self-declaration that they are specified in Schedule VII (Table: Sl. No. 20 or 21) of section 11 of the Income Tax Act, 2025 along with self-attested copy of PAN card and registration certificate. (Annexure 2)
Alternative Investment Fund (AIF) established in India	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (OR) Self-declaration that its income is exempt under Schedule V [Table: Sl. No. 1] of section 11 of the Income Tax Act, 2025 and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate (Annexure 2)
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Schedule XI to the Act, or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds Act, 1952 needs to be submitted. (Annexure 2)
Approved Superannuation Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted:
Approved Gratuity Fund	NIL	a) under Rule 2 of Part B of Schedule XI to the Act (In case of Approved Superannuation Fund)
National Pension Scheme Trust	NIL	b) under Rule 2 of Part C of Schedule XI to the Act (In case of Approved Gratuity Fund) (Annexure 2)

Other resident shareholder without PAN/ Invalid PAN/ inoperative PAN	20%	As per Section 397(2) of the Act
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Please Note that:

1. Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP ID-Client ID is mandatory. In the absence of a valid PAN or in case of an inoperative PAN, tax will be deducted at a higher rate of 20% as per Section 397(2) of the Act.
2. The Shareholders holding shares under multiple accounts under different status/category and a single PAN may note that the higher of the tax as applicable to the status in which shares are held under a PAN will be considered on their entire holding in different accounts.

Table 2: Non-resident Shareholders

Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder [other than Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]	As per Section 393(2) [Table Sl. No 17] read with Section 207(1) [Table Sl. No. 1] of the Act - 20% (plus applicable surcharge and cess) subject to the applicable Treaty rate	Non-resident shareholders may opt for the tax rate under the Double Taxation Avoidance Agreement ('Tax Treaty') read with Multilateral Instrument ('MLI') provisions. The Tax Treaty rate shall be applied for tax deduction at source on submission of the following documents to the Company: - Self-attested Copy of the PAN Card. - Self-attested copy of Tax Residency Certificate (TRC) valid for the TY 2026-27 or for the calendar year 2026 obtained from the tax authorities of the Country in which the shareholder is resident. - Electronically furnished Form 41 and its acknowledgement from the Income Tax portal. In the absence of this form, relief under the tax treaty will be denied. Note: The Central Board of Direct Taxes (CBDT) vide Notification No. 3/2022 dated 16 July 2022 has added the Form 10F to the prescribed list of forms to be furnished electronically. Accordingly, for claiming treaty benefits, Form 41 needs to be furnished to the revenue authorities at the Income-tax Department's e-filing portal. - Self-declaration confirming not having a Permanent Establishment in India, eligibility to Tax Treaty benefit read with MLI provision, if any, and does not / will not have a place of effective management in India. (Annexure 3) - Declaration to establish the genuineness of applicability of treaty provisions, including

		provisions of General Anti-Avoidance Rules and Multilateral Instruments, if any (Annexure 4) Tax shall be deducted at 20% (plus applicable surcharge and cess), if any, of the above-mentioned documents are not provided.
FIIIs / FPIs	Section 393(2) [Table Sl. No 17] read with section 207(1) [Table Sl. No. 1] of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	- For treaty relief as per the amended provisions of Section 196D of the Act, kindly provide all documents as stated above; otherwise, tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided. - Update/Verify the PAN and legal entity status as per the Act, if not already done, with the depositories or with the Company's Registrar and Transfer Agents (RTA), as the case may be - Provide a declaration whether the investment in shares has been made under the general FDI route or under the FPI route - Self-attested copy of SEBI Registration certificate
Submitting Certificate under Section 395(1) of the Act	Rate provided in the Order	Self-attested copy of Lower/NIL withholding tax certificate obtained from the Income Tax authorities

Please Note that:

1. The Shareholders holding shares under multiple accounts under different status/category and a single PAN may note that the higher of the tax as applicable to the status in which shares are held under a PAN will be considered on their entire holding in different accounts.
2. Kindly note that the Company is not obligated to apply beneficial tax treaty rates, read with the MLI provision, at the time of tax deduction/withholding on dividend amounts. The application of the beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders.
 - i. To view /download **Annexure 1** Form 121, [click here](#).
 - ii. To view/download **Annexure 2** Resident Tax Declaration, [click here](#).
 - iii. To view/download **Annexure 3** Letter in case a Foreign Company has no Permanent Establishment in India and Place of Effective management in India & for claiming beneficial provisions of Double Taxation Avoidance Agreement, [click here](#).
 - iv. If the dividend income is taxable in the hands of any person other than the recipient of the dividend, then the requisite details by way of a declaration under section 390(5) & 390(6) of the Act and Rule 203 of the Income-tax Rules, 2026 should be provided in **Annexure 4**, [click here](#).

Kindly note that the aforesaid documents, as explained in Tables 1 and 2 above, are required to be uploaded on the portal of the RTA at <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html> on or before **Wednesday, September 16, 2026**, in order to enable the Company to determine and deduct the appropriate TDS / withholding tax rate.

No communication/documents on the tax determination/deduction shall be considered after **Wednesday, September 16, 2026, 05:00 P.M. (IST)**. It is advisable to upload the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates. An email communication sent to the RTA or the Company in this regard shall not be considered.

It may be further noted that in case the tax on said final dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

THE AFOREMENTIONED DETAILS/DOCUMENTS SUBMITTED THROUGH THE ABOVE LINK SHALL ONLY BE CONSIDERED. THE EMAIL COMMUNICATION IN THIS REGARD SHALL NOT BE CONSIDERED.

No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also provide the Company with all information/documents and co-operation in any appellate proceedings.

The Company will arrange to email a soft copy of the TDS certificate to the shareholders' registered email ID in due course, post payment of the said dividend. Shareholders may also request a copy of the TDS certificate, which will be provided upon such request. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>.

The above communication on TDS sets out the provisions of the Income Tax Act, 2025, as applicable in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders are requested to consult with their own tax advisors for the tax provisions that may be applicable to them.

Updation of bank account details:

Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividends in their bank accounts.

Members may note that as per Master Circular dated February 06, 2026, read with any other amendments therein, issued by the SEBI, the Members who hold shares in physical form and whose folios are not updated with any of the KYC details [viz., (i) PAN (ii) Contact Details (iii) Mobile Number (iv) Bank Account Details and (v) Signature], shall be eligible to get dividend only in electronic mode, subject to updation of the above details in their folios.

We would request you to comply with the above requirements at the earliest.

Yours faithfully,

For Regaal Resources Limited

Sd/-

Tinku Kumar Gupta

Company Secretary & Compliance Officer

Disclaimer: This communication shall not be treated as advice from the Company or its Registrar & Transfer Agents. Shareholders should obtain tax advice related to their tax matters from a tax professional.

Note: Please do not reply to this email as this is a system-generated email.