

TINKU KUMAR GUPTA

7D/1C, BELIAGHATA ROAD, KOLKATA
WEST BENGAL- 700015

CONSENT LETTER FROM COMPANY SECRETARY AND COMPLIANCE OFFICER

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

Re: Proposed initial public offering of equity shares (Equity Shares) by Regaal Resources Limited (Company) through a fresh issue of Equity Shares and an offer for sale of the Equity Shares by Selling Shareholders (Offer).

Ladies and Gentlemen,

I, Tinku Kumar Gupta, hereby give my consent to act as the company secretary and compliance officer of the Company and to my name and other details mentioned herein being included as Company Secretary and Compliance Officer of the Company in the draft red herring prospectus (**DRHP**), red herring prospectus (**RHP**) and the prospectus (**Prospectus**) (collectively, the **Offer Documents**) to be filed with the Securities and Exchange Board of India (**SEBI**), and the Registrar of Companies, West Bengal at Kolkata (**RoC**) and the stock exchanges where the Equity Shares are proposed to be listed (**Stock Exchanges**), as applicable and any other documents in relation to the Offer.

I hereby authorise you to deliver this consent letter to SEBI, the Stock Exchanges, the RoC and any other regulatory authorities as may be required.

I am a member of the Institute of Company Secretaries of India (constituted under the Company Secretaries Act, 1980), holding membership number A55353.

I will be responsible for ensuring the conformity by and monitoring compliance of the Company with all applicable laws, including applicable securities laws and for redressal of investor's grievances, in connection with the Offer, and subsequent listing of the Company's Equity Shares on the Stock Exchanges.

The term "securities laws" includes the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, and the rules and regulations made thereunder and the regulations, general or specific orders, guidelines or circulars made or issued by the SEBI or any other governmental or legal authority relating to securities in India, handling and redressal of investor grievances or complaints, if any, in connection with the Offer, and subsequent listing of the Company's Equity Shares on the relevant stock exchanges where the Company's Equity Shares are proposed to be listed.

The following details with respect to me may be disclosed in the Offer Documents and any other documents in relation to the Offer:

Name: Tinku Kumar Gupta
Address: 7D/1C, Beliaghata Road, Kolkata West Bengal – 700015
Telephone No: 03335222405
Email: cs@regaal.in

I further confirm that the above information in relation to me is true, adequate and not misleading and without omission of any matter that is likely to mislead.

I hereby consent to this certificate being disclosed by the Book Running Lead Managers, if required (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

I confirm that I will immediately communicate any changes in writing in the above information to the book running lead manager to the Offer (**BRLMs**) until the date when the Equity Shares commence trading on the Stock Exchanges. In the absence of any such communication from me, BRLMs and the legal counsel to the

Offer, can assume that there is no change to the above information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This consent letter is for information and for inclusion (in part or full) in the Offer Documents or any other Offer-related material, and may be relied upon by the Company, BRLMs and the legal counsel appointed in relation to the Offer and may be uploaded on their respective websites.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available for public for inspection including through online means from date of the filing of the RHP until the Bid/Offer Closing Date.

I hereby consent to the submission and disclosure of this consent letter as may be necessary to the SEBI, the RoC, the Stock Exchanges and any other regulatory or governmental authorities or statutory authorities and/or for any other litigation purposes and/or for the records to be maintained by the BRLMs and in accordance with applicable law.

I consent to this certificate and the documents annexed to this certificate to be uploaded on the websites of the Company and the BRLMs and on the website, repository and, or, the database of the Stock Exchanges

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents, as the case may be.

Yours faithfully,



Name: Tinku Kumar Gupta

Designation: Company Secretary and Compliance Officer

Date: 27.12.2024

Cc:

Pantomath Capital Advisors Private Limited

Pantomath Nucleus House,
Saki Vihar Road,
Andheri (East), Mumbai – 400 072,
Maharashtra, India

Sumedha Fiscal Services Limited

6A Geetanjali, 8B Middleton Street,
Kolkata – 70 0071,
West Bengal, India.

Legal Counsel to the Offer

Bharucha & Partners

13th Floor, Free Press House,
Free Press Journal Marg,
Nariman Point,
Mumbai – 400 021
Maharashtra, India.