

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE 2ND MEETING OF THE BOARD OF DIRECTORS FOR THE FINANCIAL YEAR 2025-26 OF REGAAL RESOURCES LIMITED HELD AT CONFERENCE ROOM, 7TH FLOOR, D2/2, EP & GP BLOCK, SECTOR - V, SALT LAKE, KOLKATA - 700091 ON THURSDAY, 24TH JULY 2025 AT 07:30 PM

APPROVAL OF THE RESTATED FINANCIAL STATEMENTS OF THE COMPANY, AS REQUIRED IN CONNECTION WITH PROPOSED INITIAL PUBLIC OFFERING (IPO) FOR THE FINANCIAL YEARS ENDED 31ST MARCH 2025, 31ST MARCH 2024 AND 31ST MARCH 2023, AS REVIEWED AND RECOMMENDED BY THE AUDIT COMMITTEE.

“RESOLVED THAT the restated financial statements as at and for Fiscal 2025, Fiscal 2024 and Fiscal 2023, prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 (**Ind AS**), including the notes and schedules thereto, as restated and the examination report dated July 24, 2025 in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (**SEBI ICDR Regulations**) placed before the Board, for inclusion in the red herring prospectus, the prospectus and any addendum or corrigendum thereto proposed to be filed with the Registrar of Companies, West Bengal at Kolkata (**RoC**) and submitted to Securities and Exchange Board of India and BSE Limited and National Stock Exchange of India Limited and other relevant authorities, in respect of the proposed initial public offering (**Offer**) of the Company, are hereby approved.

RESOLVED FURTHER THAT, the restated financial statements as at and for Fiscal 2025, Fiscal 2024 and Fiscal 2023 prepared in accordance with Ind AS, and restated in accordance with the SEBI ICDR Regulations, be signed by Mr. Anil Kishorepuria (DIN - 00724328), Chairperson & Managing Director, Mr. Karan Kishorepuria (DIN - 09228702), Whole Time Director, Mr. Saikat Chatterjee, Chief Financial Officer & Mr. Tinku Kumar Gupta, Company Secretary and Compliance Officer for authentication thereof, in accordance with Section 134 of the Companies Act, 2013.

RESOLVED FURTHER THAT, the duly signed and authenticated restated financial statements as at and for Fiscal 2025, Fiscal 2024 and Fiscal 2023, prepared in accordance with Ind AS, and restated in accordance with the SEBI ICDR Regulations, be submitted to the Statutory Auditors of the Company, M/s Singhi & Co., Chartered Accountants, for their examination reports thereon.



RESOLVED FURTHER THAT any of the Directors or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things and to file requisite forms with the appropriate authority as may be considered necessary, desirable, or expedient for the purpose of giving effect to this resolution.

RESOLVED FURTHER THAT the Examination Report on the restated financial statements as at and for Fiscal 2025, Fiscal 2024 and Fiscal 2023 from M/s Singhi & Co., Chartered Accountants, the Statutory Auditors of the Company be and is hereby taken on record, for the purpose of inclusion in the red herring prospectus and prospectus and any addendum or corrigendum thereto, proposed to be filed in relation to the Offer.

RESOLVED FURTHER THAT Mr. Anil Kishorepuria (DIN - 00724328), Chairperson & Managing Director and Mr. Karan Kishorepuria (DIN - 09228702), Whole Time Director of the Company, be and are hereby severally authorized to do all such acts, deeds, matters and things and to file requisite forms with the appropriate authority as may be considered necessary, desirable, or expedient for the purpose of giving effect to this resolution.

RESOLVED FURTHER THAT the certified copy of this resolution be provided to those concerned under the hands of a director or Company Secretary wherever required."

//CERTIFIED TRUE COPY//

For Regaal Resources Limited



Anil Kishorepuria
(Chairperson & Managing Director)
DIN: 00724328



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