

Date: January 13, 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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Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III – Search Operation by Directorate General of GST Intelligence (DGGI)

Dear Sir / Madam,

This is in continuation to our letter dated January 12, 2026, we hereby inform you that officers of the Directorate General of GST Intelligence (DGGI), Patna Zonal Unit also conducted a search operation under the same Case ID at the Principal Place of Business of the Company which was commenced on 10th January 2026 at 02:45 PM and concluded on 12th January, 2026 at 08:00 PM.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Part A of Schedule III, details as required are enclosed herewith as “**Annexure A**”. We will update you on any further developments as and when required.

As on date, no order, demand, penalty or assessment has been passed against the Company. The Company is currently evaluating the matter and will take appropriate actions in due course, in accordance with applicable laws and Regulations.

The disclosure is being made as a matter of abundant caution and transparency.

Kindly take the above information on record.

Yours faithfully,

For Regaal Resources Limited

Tinku Kumar Gupta
Company Secretary and Compliance Officer

ANNEXURE - A

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III

SI No.	Particulars	Details
1	Name of the Authority	Directorate General of GST Intelligence (DGII), GST Department
2	Nature of Event / Information	Search and Seizure under Section 67(2) of the Central Goods and Services Tax Act, 2017.
3	Date of Action	From 10 th January, 2026 till 12 th January, 2026
4	Place of Search	Registered Principal Place of Business located at Bhatgaon, Galgalia, Thakurganj, Kishanganj, Bihar-855106
5	Entity on which action was taken	M/s Regaal Resources Limited
6	Brief Details of the Action Taken	The Directorate General of GST Intelligence (DGII) conducted a search operation at the Principal Place of Business of the Company which was commenced on 10th January 2026 at 02:45 PM and concluded on 12 th January, 2026 at 08:00 PM under Section 67(2) of the Central Goods and Services Tax Act, 2017. The officers checked the relevant documents, registers and other records available. During the course of the said actions, they have seized some registers and records related to GST for further verification.
7	Whether any order or demand passed	No
8	Details of the violation(s) / contravention(s) committed or alleged to be committed	No document has been issued in this regard as of now.
9	Impact on Financials / Operations	Since no order has been served, financial impact is not ascertainable. However, the company has taken additional caution and voluntarily paid the below mentioned amount as a best estimate of tax value which can be in question.
10	Whether the Company is cooperating with authorities	Yes
11	Additional information, if any	<p>The Company has made a voluntary payment of Rs. 88,72,228/- (including tax payment of Rs. 77,14,980/- and penalty of Rs. 11,57,248/-) under Section 74(5) of the CGST Act, 2017, as on date.</p> <p>The Company shall continue to cooperate with the authorities and will make appropriate disclosures as and when required under applicable laws.</p>

For Regaal Resources Limited

Tinku Kumar Gupta
Company Secretary & Compliance Officer