

P

REGAL REALTY PRIVATE LIMITED  
191 C R AVENUE  
KOLKATA-700007

---

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2025 AND  
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH, 2025

---

**M.K. KISHORPURIA & CO.**  
*CHARTERED ACCOUNTANTS*  
41A, AJC Bose Road  
2<sup>nd</sup> floor, Suite #206  
Kolkata – 700 017

---

**Independent Auditor's Report**

**TO THE MEMBERS OF REGAL REALTY PRIVATE LIMITED**

**REPORT ON THE FINANCIAL STATEMENTS**

**OPINION**

We have audited the accompanying financial statements of **REGAL REALTY PRIVATE LIMITED**, which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, cash flow statement and notes of accounts for the year then ended, and a summary of significant accounting policies and other explanatory information.

In Our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025
- (b) In the case of the Statement of Profit and Loss, of the **Loss** for the year ended on that date.
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date
- (d) Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

**BASIS FOR OPINION**

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent



with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other Information; we are required to report that fact. We have nothing to report in this regard.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors are also responsible for overseeing the company's financial reporting process.

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS**

Our objectives is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since the company is a small company.

2. As required by section 143(3) of the Act, we further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) the Balance Sheet, and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;





- 
- e) on the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of it's knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - v. The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
  - vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
  - viii. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and



explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

- ix. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 01, 2023 and accordingly, based on our examination which included test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

**Place: Kolkata**

**Date: 02.09.2025**

**UDIN: 25051154 BMULXA4767**

**FOR M.K. KISHORPURIA & CO.**

**Chartered Accountants**

**FRN: 313103E**

**Maresh Kumar Kishorpuria**  
**(Partner)**

**MN. No. : 051154**

**REGAL REALTY PRIVATE LIMITED****Balance Sheet as at 31st March, 2025**

(Amount in Hundred)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholders' funds</b>			
Share capital	3	1,000.00	1,000.00
Reserves and surplus	4	(10,439.54)	(9,869.38)
		<u>(9,439.54)</u>	<u>(8,869.38)</u>
<b>Non-current liabilities</b>			
Trade Payables	5	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
Long term Borrowings	6	5,64,300.00	5,66,000.00
		<u>5,64,300.00</u>	<u>5,66,000.00</u>
<b>Current liabilities</b>			
Short term Borrowings	7	46,000.00	15,000.00
Other current liabilities	8	1,08,807.50	69,510.99
		<u>1,54,807.50</u>	<u>84,510.99</u>
		<u><b>7,09,667.96</b></u>	<u><b>6,41,641.61</b></u>
<b><u>ASSETS</u></b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipments & Intangible Assets	9		
Tangible assets		30.97	41.78
Intangible assets		-	-
Capital work in progress		-	-
Intangible assets under development		-	-
Long-term loans and advances	10	56,500.00	56,500.00
		<u>56,530.97</u>	<u>56,541.78</u>
<b>Current assets</b>			
Trade receivables	11	-	-
Inventories	12	6,33,458.39	5,72,640.29
Cash and Cash equivalents	13	2,458.60	12,459.54
Short-term loans and advances	14	17,220.00	-
Other current assets	15	-	-
		<u><b>6,53,136.99</b></u>	<u><b>5,85,099.83</b></u>
		<u><b>7,09,667.96</b></u>	<u><b>6,41,641.61</b></u>
Significant Accounting Policies	2		

The accompanying notes are an integral part of these Financial statements.

41A, AJC Bose Road

Kolkata - 700017

Date: 02-09-2025

In terms of our report attached.

For M.K. Kishorpuria & Co.  
Chartered Accountants

FRN: 313103E

(M.K. KISHORPURIA)

Partner

M. No. 051154

Regal Realty Private Limited

For and on behalf of the Board

Regal Realty Private Limited

Soumya Bakshi

Director

Soumya Bakshi

DIN: '03024759

(Director)

Paresh Rungta

Director

Paresh Rungta

DIN: '02993033

(Director)

UDIN: 25051154BMULXA4767

**REGAL REALTY PRIVATE LIMITED**

**Statement of Profit and Loss for the year ended 31st March, 2025**

(Amount in Hundred)

Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<b>INCOME</b>			
Other income	16	-	-
<b>Total income</b>		-	-
<b>EXPENSES</b>			
Cost of Construction	17	60,818.10	54,414.43
Change in inventories	18	(60,818.10)	(54,414.43)
Depreciation	9	10.81	14.60
Other expenses	19	559.35	463.15
<b>Total expenses</b>		570.16	477.75
<b>Profit / (Loss) before tax</b>		(570.16)	(477.75)
<b>Tax expense:</b>			
Current tax		-	-
Interest on TDS		-	-
<b>Profit/(Loss) after tax</b>		(570.16)	(477.75)
<b>Earnings/(Loss) per share (Amount in Rs.)</b>			
Basic	21.2	(5.70)	(4.78)
Significant accounting policies	2		

The accompanying notes are an integral part of these Financial statements.

41A, AJC Bose Road

Kolkata - 700017

Date: 02.09.2025

In terms of our report attached.

For M.K.Kishorpuria & Co.

Chartered Accountants

FRN: 313103E

Chartered Accountants

(M.K.KISHORPURIA)

Partner

M. No. 051154

For and on behalf of the Board

Regal Realty Private Limited

Regal Realty Private Limited

Soumya Bakshi

Director

Soumya Bakshi

DIN: '03024759

(Director)

Paresh Rungta

Director

Paresh Rungta

DIN: '02993033

(Director)

UDIN: 25051154BHULXA4767



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

(Amount in Hundred)

PARTICULARS	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit After Tax	(570.16)	(477.75)
Adjustment for :-		
Depreciation	10.81	14.60
Profit/ (Loss) From Share Transactions	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(559.35)</b>	<b>(463.15)</b>
Adjustment for :-		
(Increase)/Decrease in Inventories	(60,818.10)	(54,414.43)
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in short term loans and advances	(17,220.00)	-
Increase/(Decrease) in Current Liabilities	39,296.51	19,137.08
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(39,300.94)</b>	<b>(35,740.50)</b>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Interest Received	-	-
Profit From Share Transactions	-	-
Investment Sold/(Made) during the year (Net)	-	-
(Increase)/Decrease in Long term loans and advances	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issued of Equity Share Capital	-	-
Increase/(Decrease) in Securities Premium	-	-
Increase/(Decrease) in Long term Borrowings	(1,700.00)	76,500.00
Increase/(Decrease) in Short term borrowing	31,000.00	(30,000.00)
Increase/(Decrease) in Non- Current Liabilities	-	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>29,300.00</b>	<b>46,500.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (</b>	<b>(10,000.94)</b>	<b>10,759.50</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>12,459.54</b>	<b>1,700.04</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>2,458.60</b>	<b>12,459.54</b>

41A,AJC Bose Road  
Kolkata - 700017

Date: 02.09.2025

UDIN : 25051154BMULXA4767

In terms of our report attached.

For M.K.Kishorpuria & C  
Chartered Accountants

FRN: 013103E

(M.K.KISHORPURIA)

Partner

M. No. 051154

For and on behalf of the Board

Regal Realty Private Limited Regal Realty Private Limited

Soumya Bakshi

Soumya Bakshi Director

DIN: '03024759

(Director)

Paresh Rungta

Paresh Rungta

DIN: '02993033

(Director)

Director

## REGAL REALTY PRIVATE LIMITED

### Notes forming part of the financial statements

#### **Note 1 Corporate information**

The Company is a private limited company having its registered office at 191, C R Avenue, Kolkata - 700007 (West Bengal). The Certificate of Incorporation No. of the company is U45400WB2013PTC195572. The Company is registered on 15.07.2013. The company is primarily in the business of real estate as developer of properties.

#### **Note 2 Significant accounting policies**

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

##### **2.1 Basis of accounting and preparation of financial statements**

The financial statements have been prepared as a going concern and on accrual basis under the historical cost convention except for uncertain statutory liabilities, which are accounted for on cash basis.

##### **2.2 Use of estimates**

The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of income and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

##### **2.3 Cash and cash equivalents**

Cash and Bank Balances include cash & cash equivalent and other bank balances. Cash and cash equivalent include cash on hand, cheques, draft in hand and cash at bank.

Fixed Deposits with bank has been shown as follows:

- (1) Maturity of fixed deposit < 3 months from the end of F.Y. shown under 'Cash & Cash Equivalent'.
- (2) Maturity of fixed deposit > 3 months & < 1 years from the end of F.Y. shown under 'Other Current Assets'.
- (3) Maturity of fixed deposit > 1 years from the end of F.Y. shown under 'Other Non Current Assets'.

##### **2.4 Tangible fixed assets**

Fixed Assets are carried at cost of acquisition including registration and other costs for bringing the assets to its working condition for its intended use, less accumulated depreciation. However during the year the company did not have any fixed assets.

##### **2.5 Revenue recognition**

- a) Revenue relating to the constructed units/properties are recognised in the period in which sale of such property is executed.
- b) Cost and other expenses relating to construction are recognised on mercantile system of accounting.

##### **2.6 Other Income**

- a) Interest income is accounted on accrual basis.
- b) Dividend income is accounted for when the right to receive it, is established.

##### **2.7 Earnings per share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**2.8 Taxes on income**

Provision for current Income Tax is made in accordance with the Income Tax Act , 1961.

Deferred Tax Liabilities are recognised at Current Tax Rates,subject to the consideration of prudence, on timing differences being the differences between taxable income and accounting income that originates in one period and are capable of reversal in one or more subsequent periods.However,Deferred Tax Assets, on account of carried forward losses,is not recognised on prudent basis.

**2.9 Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognised when the company has a present obligation as a result of past events and it is probable that there will be an outflow of resources.Contingent Liabilities are not recognised but are disclosed in the notes.Contingent assets are neither recognised nor disclosed.

**2.10 Previous year's figure**

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

**2.11** Figures given in the financial statements are to the nearest hundred rupees other than where mentioned otherwise.



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 3: Share capital**

Particulars	(Amount in Hundred)			
	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
<b>(a) Authorised</b>				
Equity shares of Rs. 10/- each with voting rights	10000	1,000.00	10000	1,000.00
<b>(b) Issued, Subscribed and fully paid up</b>				
Equity shares of Rs. 10/- each with voting rights	10000	1,000.00	10000	1,000.00

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
Equity shares outstanding at the beginning of the year	10000	1,000.00	10000	1,000.00
Equity shares outstanding at the end of the year	10000	1,000.00	10000	1,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. Of Shares	%	No. Of Shares	%
Pramod Kumar Rungta	5000	50.00%	5000	50.00%
Paresh Rungta	5000	50.00%	5000	50.00%

(iii) Details of shares held by the promoters:

Name of Promoter	As at 31st March, 2025		% Change	As at 31st March, 2024		
	No. Of Shares	%		No. Of Shares	%	%
Pramod Kumar Rungta	5000	50.00%	0%	5000	50.00%	0%
Paresh Rungta	5000	50.00%	0%	5000	50.00%	0%

(iv) There are no calls unpaid and no shares forfeited.

(v) There has been no shares allotted as fully paid up pursuant to contract(s) without payment being received in cash or bonus shares or shares bought back for the period of 5 years immediately preceding the Balance Sheet date.





# REGAL REALTY PRIVATE LIMITED

## Notes forming part of the financial statements

	(Amount in Hundred)	
Particulars	As at 31st March, 2025	As at 31st March, 2024

### Note 4: Reserves and surplus

Surplus / (Deficit) in Statement of Profit and Loss

Opening balance	(9,869.38)	(9,391.63)
Add: Profit / (Loss) for the year	(570.16)	(477.75)
Closing balance	Total (10,439.54)	(9,869.38)

### Note 5: Trade Payables - See Next Page

### Note 6: Long term Borrowings

#### Unsecured Loans, cosidered good

(A) From Directors	72,300.00	49,000.00
(B) From Others	4,92,000.00	5,17,000.00
Total (a+b)	5,64,300.00	5,66,000.00

(i) Term of Repayment for long-term borrowings have not been defined.

### Note 7: Short term Borrowings

#### Unsecured Loans, cosidered good

(A) From Directors & Related Parties	6,000.00	-
(B) From Others	40,000.00	15,000.00
Total (a+b)	46,000.00	15,000.00

(i) Term of Repayment for short-term borrowings have not been defined.

## Notes forming part of the financial statements

### Note 8: Other current liabilities

Interest Payables :

To Directors & Related Parties	16,415.40	11,676.12
To Others	28,900.36	41,602.58
	45,315.76	53,278.70

Other Payables :

M.K.Kishorpuria & Co.	226.00	176.00
Legal & Professional Charges	-	-
GST Payable	2,250.00	-
Advance Received From Parties	56,000.00	11,000.00
Outstanding Liabilities	-	1.70
TDS Payable	5,015.74	5,054.59
	63,491.74	16,232.29
Total	1,08,807.50	69,510.99

### Note 9: Property, Plants And Equipments -See Next Page

### Note 10: Long-term loans and advances

Security Deposit For Joint Venture  
Agreement (\*)

	56,500.00	56,500.00
Total	56,500.00	56,500.00

\* Interest free security deposit is given.



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 5: Trade Payables**

(Amount in Hundred)

Figures as on 31ST March, 2025

Figures as on 31ST March, 2024

Particulars	Outstanding for following periods from due date of payment				Total	Outstanding for following periods from due date of				Total
	less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 9(i): Property, Plant and Equipments & Intangible**

(Amount in Hundred)									
GROSS BLOCK				ACCUMULATED DEPRICIATION				NET BLOCK	
Tangible assets	As at	Additions	As at 31st	As at	Depreciation	As at 31st	As at 31st	As at 31st	
	1st April, 2024		March, 2025	1st April, 2024	for the year	March, 2025	March, 2025	March, 2024	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
Furnitures & Fixtures	268.00	-	268.00	226.22	10.81	237.03	30.97	41.78	
Total	268.00	-	268.00	226.22	10.81	237.03	30.97	41.78	
	268.00	-	268.00	211.62	14.60	226.22	41.78	-	

(ii) There is no asset which is jointly owned by the Company.

(iii) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II.



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 11: Trade Receivables**

Figures as on 31ST March, 2025

(Amount in Hundred)

Figures as on 31ST March, 2024

Particulars	Outstanding for following periods from due date of payment					Total	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years		Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-





# REGAL REALTY PRIVATE LIMITED

## Notes forming part of the financial statements

Particulars	(Amount in Hundred)	
	As at 31st March, 2025	As at 31st March, 2024

**Note 12: Inventories: (As per Inventories taken,  
valued at cost and as certified by the Management)**

Work in Progress (Certified by Management)	6,33,458.39	5,72,640.29
Finished Constructed Area (Certified by Management)	-	-
Total	6,33,458.39	5,72,640.29

**Note:** Interest on unsecured loans has transferred on proportionate basis to respective projects.

**Note 13: Cash and cash equivalents**

Cash in hand (As Certified)	663.62	690.42
Balances with bank		
IDBI Bank Ltd.	1,794.98	11,769.12
Total	2,458.60	12,459.54

**Note 14: Short-term loans and advances**

Other Advance	17,220.00	-
Total	17,220.00	-

**Note 15: Other current assets**

Total	-	-
-------	---	---



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

(Amount in Hundred)

Particulars	For the Year Ended 31st March, 2025	For the Year Ended 31st March, 2024
-------------	---	---

**Note 16: Indirect Income**

Profit on Sale of Mutual Fund

Total	-	-
-------	---	---

**Note 17: Cost of Construction**

**Pre-construction expenses**

Finance Costs	53,155.74	51,130.34
Corporation Tax	7,658.96	3,083.55
Stamp duty & Registration Fess	-	-
Other Expenses	3.40	200.54
	<u>60,818.10</u>	<u>54,414.43</u>

**Note 18: Changes in inventories & WIP**

**Inventories at the beginning of the year**

Finished constructed Area	-	-
Pre-construction expenses - Cost of land, Finance cost and other Charges	5,72,640.29	5,18,225.86
	<u>5,72,640.29</u>	<u>5,18,225.86</u>

**Inventories at the end of the year**

Finished Constructed Area	-	-
Pre-construction expenses - Cost of land, Finance cost and other Charges	6,33,458.39	5,72,640.29
	<u>6,33,458.39</u>	<u>5,72,640.29</u>

Net (Increase)/Decrease in inventories	Total	<u>(60,818.10)</u>	<u>(54,414.43)</u>
--	-------	--------------------	--------------------

**Note 19: Other Expenses**

Legal & Professional Charges	227.50	197.50
Professional Tax	25.00	25.00
Trade License Fees	44.00	44.00
Maintenance expense	-	2.30
Filing Fee	9.90	9.90
Bank Charges	0.15	8.45
Payment to Auditors		
Audit Fees	226.00	176.00
Printing & Stationery	26.80	-
	<u>559.35</u>	<u>463.15</u>
Total		



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 20: Additional information to the financial statements**

Particulars	(Amount in Hundred)	
	As at 31st March, 2025	As at 31st March, 2024
20.1 Contingent liabilities (to the extent not provided for)	NIL	NIL
20.2 Details of Undisclosed Income	NIL	NIL
20.3 Disclosure required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil	Nil
20.4 Other Additional Information such as value of imports, earning in foreign currency, expenditure in foreign currency etc.	Nil	Nil

**Note 21: Disclosures under Accounting Standards**

**21.1.a Related Party Disclosures**

Details of related parties:

Description of relationship

(a) Key Managerial Personnel

Names of Related Parties

(i) Soumya Bakshi

(ii) Paresh Rungta

(b) Relatives of KMP

(i) Esha Agarwal

(c) Entities in which KMP/Relatives of KMP can exercise significant influence

**21.1.b Transactions during the year with related parties.**

Nature of Transactions	(Amount in Hundred)		
	KMP	Relatives of KMP	Entities in which KMP exercise significant influence
(i) Interest Paid	5,255.51	10.36	-
	(4320.86)	(-)	(-)
(ii) Loan Taken	23,300.00	6,000.00	-
	(11500.00)	(-)	(-)

\* Figures in bracket represents previous year's amount.

**21.1.c Outstanding as on 31st March, 2025**

Nature of Transactions	(Amount in Hundred)		
	KMP	Relatives of KMP	Entities in which KMP exercise significant influence
(i) Loan Taken	72300	6,000.00	-
	(49000)	(-)	(-)
(ii) Interest on loan	16406	9.32	-
	(11676)	(-)	(-)

\* Figures in bracket represents previous year's amount.



**REGAL REALTY PRIVATE LIMITED**

**Notes forming part of the financial statements**

**21.2 Earnings per share**

Particulars	( Amount in Rs.)	
	As at 31st March, 2025	As at 31st March, 2024
Nominal value of Equity Shares	10	10
Profit/(Loss) after tax	(57,016)	(47,775)
Profit/Loss attributable to Equity Shareholders	(57,016)	(47,775)
Weighted average number of Equity Shares outstanding during the year	10,000	10,000
Basic Earning Per Share	(5.70)	(4.78)

**21.3 Deferred Tax Liabilities/Asset**

Particulars	(Amount in Hundred)	
	As at 31st March, 2025	As at 31st March, 2024
The company doesnot have Deferred Tax Liabilities during the year or in the preceeding financial year. Deferred Tax Assets, on account of carried forward losses, has not been recognised on prudent basis.		

- 21.4 Disclosures under AS 5 (Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies), AS 7 (Construction Contracts), AS 11 (The Effects of Changes in Foreign Exchange Rates), AS 12 (Accounting for Government Grants), AS 14 (Accounting for Amalgamations), AS 15 (Employee Benefits), AS 16 (Borrowing Costs), AS 19 (Leases), AS 24 (Discontinuing Operations), AS 25 (Interim Financial Reporting) and AS 28 (Impairment of Assets) are Nil.

**Notes forming part of the financial statements**

**Note 22: Additional regulatory Information**

- 22.1 **There were no Immovable Property held in the name of the company.**
- 22.2 **No revaluation of property, plant and equipment was done during the reporting year and in the previous year.**
- 22.3 **No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:**  
(a) repayable on demand - NA or  
(b) without specifying any terms or period of repayment - NA
- 22.4 **The company has no Capital Work-in Progress**
- 22.5 **The company has no Intangible assets under development**
- 22.6 **Benami property**  
No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made therunder.
- 22.7 **Borrowings from bank or financial institution on the basis of current assets**  
The company has no borrowings from banks or finanancial institutions.
- 22.8 **Wilful defaulter**  
The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 22.9 **Relationship with struck off companies**  
The Company has not entered into any transactions with the companies struck off under the Companies Act, 2013 or the Companies Act, 1956.
- 22.10 **No registration of charges or satisfaction pending with registrar of companies**
- 22.11 **Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017**





**REGAL REALTY PRIVATE LIMITED**

**22.12 Key Financial Ratios**

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change	Remarks (for > 25% change in ratios)
Current Ratio	Current Assets	Current Liabilities	421.90%	692.34%	-39.06%	Increase in Current Liabilities has led to such deterioration in the ratio.
Debt Equity Ratio	Debt Capital	Shareholder's Equity	-6465.36%	-6550.63%	-1.30%	
Debt Service coverage ratio	EBITDA-CAPEX	DEBT	-0.09%	-0.08%	13.61%	
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	6.23%	5.54%	12.51%	
Inventory Turnover Ratio	COGS	Average Inventory	0.00%	0.00%	0.00%	
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.00%	0.00%	0.00%	
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.00%	0.00%	0.00%	
Net capital turnover ratio	Sales	Working capital (CA-CL)	0.00%	0.00%	0.00%	
Net profit ratio	Net Profit	Sales	0.00%	0.00%	0.00%	
Return on Capital employed	Earnings before interest and tax	Capital Employed	-0.09%	-0.08%	13.62%	
Return on Investment	Net Profit	Investment	6.43%	5.69%	12.91%	

**22.13 No scheme of amalgamation undertaken during the year or in previous year**

**22.14 Utilisation of borrowed funds and share premium**

The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entity (Intermediary) with the understanding that the Intermediary shall:

- directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the ultimate beneficiaries

**22.15 Corporate Social Responsibility**

The Company is not covered under section 135 of the companies Act 2013 and rules made thereunder.

**22.16 Details of crypto currency or virtual currency**

The Company has not traded or invested in crypto currency or virtual currency during the current / previous year.

41A, AJC Bose Road  
Kolkata-700017

Date: 02.09.2025

UDIN: 25051154BHULX A4767

Interim Report attached.  
For M.K. Kishorpuria & Co.  
Chartered Accountants  
(Firm No. 8131035)

(M.K. KISHORPURIA)  
Partner  
M. No. 1051154

Regal Realty Private Limited

Soumya Bhatnagar

Soumya Bhatnagar  
DIN: '03024759  
(Director)

Regal Realty Private Limited

Paresh Rungta

Paresh Rungta  
DIN: '02993033  
(Director)

Director