

REGAL REALTY PRIVATE LIMITED
191 C R AVENUE
KOLKATA-700007

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

M.K. KISHORPURIA & CO.
CHARTERED ACCOUNTANTS
41A, AJC Bose Road
2nd 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: 25051154BMULXA4767

FOR M.K. KISHORPURIA & CO.

Chartered Accountants

FRN: 313103E

Chartered Accountants
MULKAJEE KISHORPURIA & CO.
KOLKATA

Mahesh 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
<u>EQUITY AND LIABILITIES</u>			
Shareholders' funds			
Share capital	3	1,000.00	1,000.00
Reserves and surplus	4	(10,439.54)	(9,869.38)
		(9,439.54)	(8,869.38)
Non-current liabilities			
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
		5,64,300.00	5,66,000.00
Current liabilities			
Short term Borrowings	7	46,000.00	15,000.00
Other current liabilities	8	1,08,807.50	69,510.99
		1,54,807.50	84,510.99
		7,09,667.96	6,41,641.61
<u>ASSETS</u>			
Non-Current Assets			
Property, Plant and Equipments & Intangible Assets	9	30.97	41.78
Tangible assets		-	-
Intangible assets		-	-
Capital work in progress		-	-
Intangible assets under development		-	-
Long-term loans and advances	10	56,500.00	56,500.00
		56,530.97	56,541.78
Current assets			
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	-	-
		6,53,136.99	5,85,099.83
		7,09,667.96	6,41,641.61
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

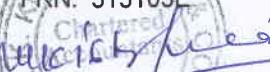
UDIN: 25051154BMULXA4767

In terms of our report attached.

For M.K.Kishorpuria & Co.

Chartered Accountants

FRN: 313103E


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)

Director

Paresh Rungta

DIN: '02993033

(Director)

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
INCOME			
Other income	16	-	-
Total income		-	-
EXPENSES			
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
Total expenses		570.16	477.75
Profit / (Loss) before tax		(570.16)	(477.75)
Tax expense:			
Current tax		-	-
Interest on TDS		-	-
Profit/(Loss) after tax		(570.16)	(477.75)

Earnings/(Loss) per share (Amount in Rs.)

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

UDIN: 25051154BMULXA4767

In terms of our report attached.

For M.K.Kishorpuria & Co.

Chartered Accountants

FRN: 313103E

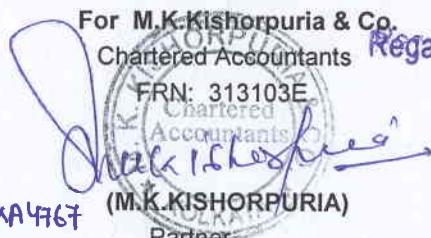
Chartered

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

Paresh Rungta

Director

Soumya Bakshi

DIN: '03024759

(Director)

Director

Paresh Rungta

DIN: '02993033

(Director)

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
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit After Tax	(570.16)	(477.75)
Adjustment for :-		
Depreciation	10.81	14.60
Profit/ (Loss) From Share Transactions	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(559.35)	(463.15)
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
NET CASH FROM OPERATING ACTIVITIES	(39,300.94)	(35,740.50)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Interest Received	-	-
Profit From Share Transactions	-	-
Investment Sold/(Made) during the year (Net)	-	-
(Increase)/Decrease in Long term loans and advances	-	-
NET CASH USED IN INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
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	-	-
NET CASH FROM FINANCING ACTIVITIES	29,300.00	46,500.00
NET INCREASE IN CASH AND CASH EQUIVALENTS ((10,000.94)	10,759.50
OPENING CASH AND CASH EQUIVALENTS	12,459.54	1,700.04
CLOSING CASH AND CASH EQUIVALENTS	2,458.60	12,459.54

41A,AJC Bose Road
Kolkata - 700017
Date: 02.09.2025

UDIN : 250511548MULXA4767

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

Soumya Bakshi **Director** Paresh Rungta
DIN: '03024759 DIN: '02993033
(Director) (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 contracted 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
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	10000	1,000.00	10000	1,000.00
(b) Issued, Subscribed and fully paid up				
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			As at 31st March, 2024		
	No. Of Shares	%	% Change	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

Particulars	(Amount in Hundred)	
	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	<u>(10,439.54)</u>	<u>(9,869.38)</u>

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)	<u>5,64,300.00</u>	<u>5,66,000.00</u>

(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)	<u>46,000.00</u>	<u>15,000.00</u>

(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
	<u>45,315.76</u>	<u>53,278.70</u>

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
	<u>63,491.74</u>	<u>16,232.29</u>
Total	<u>1,08,807.50</u>	<u>69,510.99</u>

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	<u>56,500.00</u>	<u>56,500.00</u>

* Interest free security deposit is given.



REGAL REALTY PRIVATE LIMITED

Notes forming part of the financial statements

Note 5: Trade Payables

Figures as on 31ST March, 2025

Figures as on 31ST March, 2024

(Amount in Hundred)

Particulars	Outstanding for following periods from due date of payment				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

GROSS BLOCK				ACCUMULATED DEPRICINATION				(Amount in Hundred)	
Tangible assets	As at 1st April, 2024	Additions	As at 31st March, 2025	As at 1st April, 2024	Depreciation for the year	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024	NET BLOCK
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	

(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.



Note 11. Trade Receivables

Figures as on 31ST March, 2025

(Amount in Hundred)

Particulars	Outstanding for following periods from due date of payment					Outstanding for following periods from due date of payment					(Amount in Hundred)	
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total	Less than 6 Months	6 Months - 1 Year	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	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-



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
<u>Note 12: Inventories: (As per Inventories taken, valued at cost and as certified by the Management)</u>		
Work in Progress (Certified by Management)	6,33,458.39	5,72,640.29
Finished Constructed Area (Certified by Management)	-	-
Total	<u>6,33,458.39</u>	<u>5,72,640.29</u>

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	<u>2,458.60</u>	<u>12,459.54</u>

Note 14: Short-term loans and advances

Other Advance	17,220.00	-
Total	<u>17,220.00</u>	<u>-</u>

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
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Note 16: Indirect Income

Profit on Sale of Mutual Fund

Total	-	-
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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
	60,818.10	54,414.43

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
	5,72,640.29	5,18,225.86

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
	6,33,458.39	5,72,640.29

Net (Increase)/Decrease in inventories

Total	(60,818.10)	(54,414.43)
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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	-
Total	559.35	463.15



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
Profit/(Loss) after tax	(57,016)
Profit/Loss attributable to Equity Shareholders	(57,016)
Weighted average number of Equity Shares outstanding during the year	(47,775)
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 does not have Deferred Tax Liabilities during the year or in the preceding 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 financial 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:

- a) 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
- b) 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:

- a) 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
- b) 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: 02.04.2025

In terms of our report attached
For M.K.Kishorpuria & Co.
Chartered Accountants
FIRN: 9151035
Accountants
(M.K.KISHORPURIA)
Partner
M. No. 051154

Regal Realty Private Limited
Private Limited
Regal Realty Private Limited

UDIN: 25051154BMULX AY767

Soumya Battacharjee
(Director)
DIN: '03024759

Parash Rungta
(Director)
DIN: '02993033

Director