



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
M/s. ROYAL REGINA HABITAT PVT. LTD.**

Report on the Audit of Standalone Financial Statements

We have audited the accompanying Standalone financial statements of M/S ROYAL REGINA HABITAT PVT. LTD. ("the Company"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit & Loss and Cash Flow Statement 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 standalone 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, of the state of affairs of the Company as at March 31, 2021, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 thereunder, 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibility For Audit of the Financial Statement

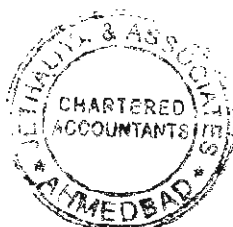
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As acquired by section 143(3) of the Act, we report that:
 - a. We have obtain all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet , Statement of Profit and Loss and cash flow statement dealt with by this report are in agreement with the books of account;
 - d. In our opinion, the aforesaid standalone financial statements, comply with the 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 31st March 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. 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 There is no pending litigation that may have impact on its financial statements.
 - 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 amount which were required to be transferred to the Investors Education and Protection Fund by the company.

For JETHALIYA & ASSOCIATES
Chartered Accountants
Firm Reg. No. : 113729W


CA Ratan Jethaliya
Partner

M.No. 47398
UDIN:-22047398AAAAAV5548
Ahmedabad
21/11/2021



ANNEXURE A TO INDEPENDENT AUDITOR'S REPORT

(Referred to paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date.)

- (i) (a) The company has maintained proper records showing particulars including quantitative details and situation of fixed assets.
- (b) In our opinion, the fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the company and nature of its assets. No material discrepancies between the book records and the physical inventory were noticed.
- (c) The title deeds of immovable properties are held in the name of the company
- (ii) (a) The company does not have inventories and therefore the provision of clause (ii) of the companies (Auditors Report) order,2016 are not applicable to the company.
- (iii) (a) According to the information and explanations given to us, the Company has granted unsecured loans, to companies,firms,Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act,2013.
- (b) In our opinion and according to the information & explanations given to us , the terms and conditions of grant of such unsecured loans are not,prima facie,prejudicial to the Company's interest.
- (c) The unsecured loans granted are repayable on demand and accordingly,there is no specific stipulation of the schedule of repayment of principal and interest. We are informed that the Company has not demanded repayment of any such loan during the year, and thus, there has been no default on the part of the parties to whom the money has been lent.
- (d) The said loans being repayable on demand and no demand for repayment being made till date, there is no overdue amount of loans granted to such parties.
- (iv) According to explanation and information given to us, In respect of loans, investments, guarantees, and security, Company has complied the provisions of section 185 and 186 of the Companies Act, 2013 .
- (v) The Company has not accepted any deposits from public and hence the provision of section 73 and 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable to Company.
- (vi) In our opinion and according to the information and explanations given to us, maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Companies Act, 2013 for any products of the company.
- (vii) (a) The company has generally been regular in depositing undisputed statutory dues Income-tax, providend fund . According to the information and explanation given to us and the books and records examined by us, there are no undisputed amounts payable in respect of Income-tax ,provident fund were in arrears as at 31st march 2020 for a period exceeding six months from the date they became payable.

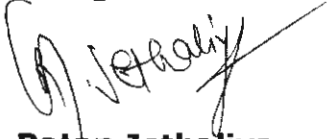


- (b) On the basis of our examination of the documents and records, there is no disputed amount pending in respect of any statutory dues.
- (viii) Based on our audit procedure and on the information and explanation given by the management, we are of the opinion that the company has not defaulted in repayment of dues to the bank.
- (ix) Company has not raised money by way of initial public offer or further public offer (including debt instruments) and term loans under review.
- (x) According to the information and explanation given to us and to the best of our knowledge and belief no fraud on or by the company, has been noticed or reported by the company during the year.
- (xi) Company has not paid any managerial remuneration during the year under Audit .
- (xii) Since the company is not Nidhi Company, relevant clause of CARO, 2016 is not applicable to the company;
- (xiii) According to information and explanation given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the accounting standard 18.
- (xiv) According to information and explanation given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and so, company is not required to comply section 42 of the Companies Act, 2013.
- (xv) According to information and explanation given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and company has been complied the provisions of section 192 of Companies Act, 2013.
- (xvi) According to information and explanation given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For JETHALIYA & ASSOCIATES

Chartered Accountants

Firm Reg. No. : 113729W



CA Ratan Jethaliya

Partner

M.No. 47398

UDIN:-22047398AAAAAV5548

Ahmedabad

21/11/2021



ROYAL REGINA HABITAT PVT. LTD.

CIN: U55104GJ2010PTC062086

Balance Sheet as at 31/03/2021

(Amount in `)

Particulars	Note No.	31/03/2021	31/03/2020
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,25,00,000	1,25,00,000
(b) Reserves and surplus	3	45,52,616	43,03,484
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(a) Deferred tax liabilities (Net)		85,256	58336
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
3 Current liabilities			
(a) Other current liabilities	4	22,96,390	24,96,762
(b) Short-term provisions	5	57,000	50,000
TOTAL		1,94,91,262	1,94,08,582
II. ASSETS			
1 Non-current assets			
(a) Fixed assets	6		
(i) Tangible assets		25,03,353	26,43,859
(b) Non-current investments	7	-	-
2 Current assets			
(a) Cash and Bank Balance	8	56,838	4,26,582
(b) Short-term loans and advances	9	1,69,31,071	1,63,38,141
TOTAL		1,94,91,262	1,94,08,582
Significant Accounting Policies	1		

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date.

For JETHALIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 113729W

CA Ratan Jethaliya
PARTNER
M.NO. 47398
UDIN:-22047398AAAAAV5548
Ahmedabad
21/11/2021



For and on behalf of the Board Of Director
ROYAL REGINA HABITAT PVT. LTD.

DIRECTOR:

1) *Radhe Sivan J. Shah*
RADHESHAYAM SHAH
DIN - 00460888

2) *J.N. Jethaliya*
SATYANARAYAN JETHALIYA
DIN - 00061998

ROYAL REGINA HABITAT PVT. LTD.

CIN: U55104GJ2010PTC062086

Statement of Profit and Loss for the year ended 31st March 2021

(Amount in `)

Particulars		Note No.	2020-21	2019-20
I.	Revenue from operations	10		
	Sale of services		9,81,500	23,33,000
	Other operating revenues		-	-
II.	Other income	11	9,81,500	23,33,000
			6,76,017	15,76,743
III.	Total Revenue (I + II)		16,57,517	39,09,743
IV.	Expenses			
	Employee benefits expense	12	9,26,500	14,19,500
	Depreciation and amortization expense		1,40,506	1,69,471
	Other Expenses	13	2,51,037	16,52,992
	Total expenses		13,18,043	32,41,963
V	Profit before exceptional and extraordinary items and tax (III-IV)		3,39,474	6,67,780
VI	Exceptional items			
VII.	Profit before tax (V-VI)		3,39,474	6,67,780
VIII.	Tax expense:			
	(1) Current tax		57,000	50,000
	(2) Deferred tax		26,920	30,230
	(3) Prior period i. tax		150	-
	(4) Mat Credit Reversal		6,272	-
			90,342	80,230
IX.	Profit/(Loss) for the period (V-VI)		2,49,132	5,87,550
X.	Earnings per equity share:			
	(1) Basic		1.99	4.70
	(2) Diluted		1.99	4.70
	Significant Accounting Policies	1		

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date.

**For JETHALIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 113729W**

**CA Ratan Jethaliya
PARTNER
M.NO. 47398
UDIN:-22047398AAAAAV5548**

**Ahmedabad
21/11/2021**



For and on behalf of the Board Of Director

ROYAL REGINA HABITAT PVT. LTD.

DIRECTOR:

1) Radheshayam J Shah
**RADHESHAYAM SHAH
DIN - 00460888**

2) Satyanarayan Jethaliya
**SATYANARAYAN JETHALIYA
DIN - 00061998**

ROYAL REGINA HABITAT PVT. LTD.
CIN: U55104GJ2010PTC062086

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31/03/2021

PARTICULARS	31/03/2021 Amount in ₹	31/03/2021 Amount in ₹	31/03/2020 Amount in ₹	31/03/2020 Amount in ₹
A. Cash inflow/(outflow) from the operating activities				
Net profit before Tax and Extra-ordinary items		339,474		667,780
Adjustments for				
Depreciation	140,506		169,471	
Profit from Share in Partnership Firm	-		-	
PROFIT on sale of Investments	-		(352,250)	
Interest received on FDR	-	140,506	-	(182,779)
Operating Profit before working capital changes		479,980		485,001
Adjustment for:				
Current Assets				
Inventories	-		-	
Receivable	-		-	
Loans & Advances	(592,930)		(4,991,379)	
Current Liabilities				
Current Liabilities & Provision	(200,373)	(793,303)	791,587	(4,199,792)
Direct Taxes Paid	(56,422)	(56,422)	(43,732)	(43,732)
Net cash inflow/(outflow) from operating activities (A)		(369,744)		(3,758,523)
B. Cash inflow/(outflow) from Investing activity				
Interest received on FDR	-		-	
Changes in Deposits	-		(137,550)	
Long-term investments	-			
Sale of Investments	-		4,200,000	
Purchase of Fixed Assets	-		-	
Net cash inflow/(outflow) from Investing activity (B)		-		4,062,450
C. Cash inflow/(outflow) from financing activity				
Proceed from Preference shares issue	-		-	
Proceed from/(Repayment of) unsecured Loan Secured Loan recd/ (repaid)	-		-	
Net cash inflow/(outflow) from Financing activity (c)		-		-
Net Cash changes in cash and cash equivalent (A+B+C)		(369,743)		303,929
Opening balance of cash and cash equivalent		426,581		122,654
Closing balance of cash and cash equivalent		56,838		426,582
Increase in cash and cash equivalent		(369,743)		303,929

The Cash Flow Statement has been prepared under the Indirect Method as set out in AS-3 on Cash Flow Statement notified by Companies(Accounting Standards)Rules,2014.

Figures in bracket represent Outflow of cash.

As Per our report of even date

For JETHALIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 113729W

CA Ratan Jethaliya
PARTNER
M.NO. 47398
UDIN:-22047398AAAAAV5548

Ahmedabad
21/11/2021



For and on behalf of the Board Of Director
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DIN - 00061998

ROYAL REGINA HABITAT PVT. LTD.

CIN: U55104GJ2010PTC062086

Notes forming Part of accounts:

Note 1 SIGNIFICANT ACCOUNTING POLICIES

i) Basis Of Prepration :

The Financial Statements are prepared as per historical cost convention and in accordance with the Generally Accepted Accounting Principles (GAAP) in India, Section 133 of the Companies Act, 2013 and the applicable Accounting Standards read with rule 7 of the Companies (Accounts) Rules 2014. The company follows mercantile systems of accounting and recognised income and expenditures on accrual basis.

ii) Use of Estimates :

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

iii) Property ,Plant , Equipment & Depreciation :

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is provided on fixed assets used during the year as per Written Down Value Method ('WDV') on the basis of useful life specified in schedule II of the Companies Act, 2013., Except following assets as decided by management , on pro rata basis from the date assets put to use .

Intangible assets are reported at acquisition value with deductions for accumulated amortization and any impairment losses.

Capital work in progress includes cost of assets at sites and construction expenditure.

iv) Revenue Recognition :

Company is in the Business of Renting hostel. Revenue of Hostel is recognized on when services are provided.

Dividend income is recognized on the basis of Dividend declared by the companies.

Interest income is recognized on accrual basis on a time proportion basis taking into Account the Amount outstanding and the rate applicable. Interest income is included under the head "Other Income" in the statement of profit and loss.

v) Employee Benefits :

The company does not have any defined benefit scheme for its employees



vi) Impairment of Assets :

An asset is considered as impaired in accordance with Accounting Standard 28 on impairment of Assets when at balance sheet date there are indications of impairment and the carrying amount of the asset exceeds its recoverable amount. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the profit and loss account.

vii) Taxes on Income :

Tax expense for a year comprises of current tax, deferred tax. Current tax is measured after taking into consideration, the deductions and exemptions admissible under the provisions of the Income Tax Act, 1961.

Deferred tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable or virtual certainty as the case may be, that the asset will be realized in future.

Minimum Alternate tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance sheet when it is probable that future economic benefit associated with it will flow to the company.

ix) Earning per Share :

The company reports basic and diluted Earnings Per Share (EPS) in accordance with Accounting Standard 20 on Earnings Per Share. Basic EPS is computed by dividing the net profit or loss after tax for the year attributable to equity shareholders by the weighted average number of Equity shares outstanding during the year. Diluted Earnings Per Share is computed by dividing the net profit or loss after tax for the year(after adjustment for diluted earning) attributable to equity shareholders by the weighted average number of Equity shares outstanding during the year.

x) Investments :

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as non current investments. All Investments are stated at lower of cost and net realizable value. A provision for diminution is made only in case of permanent diminution in value of such securities.



xi) Provisions, Contingent Liabilities and Contingent Assets :

Provisions involving a substantial degree of estimation in measurement are recognized when there is 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 recognized but are disclosed in the accounts by way of a note. Contingent assets are neither recognized nor disclosed in the financial statements.

xii) Borrowing Costs

Borrowing costs directly attributable to the acquisition or construction of qualifying Fixed Assets are capitalized as part of the cost of fixed assets, upto the date the asset is put to use. Other borrowing costs are charged to Profit & loss Account in the year in which they are incurred.

xiii) Related Party disclosures

In terms of Accounting Standard 18 issued by The Institute of Chartered Accountants of India, the disclosure in respect of related parties is made in the accounts.

xiv) Prior Period items

Material items related to earlier period, to the extent the same distinctly identifiable, are accordingly accounted.

xv) Cash Flow statement

The cash flow statement is prepared by the indirect method set out in Accounting standard 3 (As-3) on "Cash flow statement" and present the cash flow by operating, investing & financing Activities of the company.

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.



ROYAL REGINA HABITAT PVT. LTD.(F.Y 2020-21)

NOTE : 2 SHARE CAPITAL

Particulars	31/03/2021		31/03/2020	
	Number	Amount (In ₹)	Number	Amount (In ₹)
Authorised				
Equity Shares of ₹ 100 each	126,000	12,600,000	126,000	12,600,000
Issued				
Equity Shares of ₹ 100 each	125,000	12,500,000	125,000	12,500,000
Subscribed & Paid up				
Equity Shares of ₹ 100 each fully paid	125,000	12,500,000	125,000	12,500,000
Subscribed but not fully Paid up				
Equity Shares of ₹ 100 each, not fully	-	-	-	-
Total	125,000	12,500,000	125,000	12,500,000

Particulars	Equity Shares			
	31/03/2021		31/03/2020	
	Number	Amount (In ₹)	Number	Amount (In ₹)
Shares outstanding at the beginning of the year	125,000	12,500,000	125,000	12,500,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
year	125,000	12,500,000	125,000	12,500,000

Name of Equity Share Holders	No. of Shares		No. of Shares	
	31/03/2021		31/03/2020	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Bharat Ahuja	14500	11.60%	14500	11.60%
Kailashben R. Shah	13400	10.72%	13400	10.72%
KARUNA P. SHAH	6900	5.52%	6900	5.52%
S.N. Jetheliya HUF	10000	8.00%	10000	8.00%
Satyanarayan Agarwal	7000	5.60%	7000	5.60%
Satyanarayan Jetheliya	15000	12.00%	15000	12.00%
Shardaben B. Ahuja	11000	8.80%	11000	8.80%
Tarun Goyal	6250	5.00%	6250	5.00%

NOTE : 3 Reserve And Surplus

Particulars	31/03/2021	31/03/2020
	Amount (In ₹)	Amount (In ₹)
a. Surplus		
Opening balance	4,303,485	3,715,935
(+) Net Profit/(Net Loss) For the current year	249,132	587,550
Closing Balance	4,552,616	4,303,484

NOTE : 4 OTHER CURRENT LIABILITIES

Particulars	31/03/2021	31/03/2020
	Amount (In ₹)	Amount (In ₹)
(a) Other payables		
Creditor for assets	-	-
Government Dues	26,887	6,423
Other outstanding & Payables	2,269,503	2,490,339
Total	2,296,390	2,496,762

NOTE 5 SHORT TERM PROVISIONS

Particulars	31/03/2021	31/03/2020
	Amount (In ₹)	Amount (In ₹)
(a) Others		
Provision for Taxation	57,000	50,000
Total	57,000	50,000



ROYAL REGINA HABITAT PVT. LTD.(F.Y 2020-21)

NOTE : 8 CASH & BANK BALANCES

Particulars	31/03/2021	31/03/2020
	Amount (In `)	Amount (In `)
a. Cash & Cash Equivalants		
i) Cash on hand	30,097	3,62,787
ii) Bank Balance		
Balances in Current Account	26,741	63,795
Total	56,838	4,26,582

NOTE : 9 SHORT TERM LOANS & ADVANCES

Particulars	31/03/2021	31/03/2020
	Amount (In `)	Amount (In `)
a. Others		
Secured, considered good		
Unsecured, considered good		
Loans Given	1,65,84,560	1,59,76,145
Deposit	2,11,700	2,11,700
Other Advances	1,34,811	1,50,296
	1,69,31,071	1,63,38,141
Total	1,69,31,071	1,63,38,141

Loans Given stated above include Loans due from:

Particulars	31/03/2021	31/03/2020
	(Amount in `)	(Amount in `)
Directors	-	-
Other officers of the Company		
Firm/LLP in which directors are partners	38,50,709	38,50,709
Private Company in which director is a member or director	87,63,551	71,55,136
Total	1,26,14,260	1,10,05,845



ROYAL REGINA HABITAT PVT. LTD.(F.Y 20²⁰ -21)
NOTE 10 REVENUE FROM OPERATION

Particulars	31/03/2021 Amount (In `)	31/03/2020 Amount (In `)
Sale of services	9,81,500	23,33,000
Other operating revenues	-	-
Total	9,81,500	23,33,000

NOTE 11 OTHER INCOME

Particulars	31/03/2021 Amount (In `)	31/03/2020 Amount (In `)
Interest Income	6,76,017	12,21,783
Interest on IT Refund	-	2,710
Profit on sale of Investment Property	-	3,52,250
Total	6,76,017	15,76,743

NOTE 12 EMPLOYEE BENEFITS EXPENSE

Particulars	31/03/2021 Amount (In `)	31/03/2020 Amount (In `)
(a) Salaries and incentives	9,26,500	14,19,500
Total	9,26,500	14,19,500

NOTE 13 OTHER EXPENSES

Particulars	31/03/2021 Amount (In `)	31/03/2020 Amount (In `)
Audit Fees	8,850	8,850
Professional fees	10,000	-
Electricity Exps.	3,800	36,798
Rent exps.	-	12,26,240
R.O.C. Fee	1,200	15,380
PG Maintenance	78,450	1,70,655
Hostel Exps.	1,48,311	1,94,552
Misc. Exp.	426	517
Total	2,51,037	16,52,992



NOTE :6 Property , Plant & Equipment

	Gross Block					Accumulated Depreciation				Net Block		
	Balance as at 01/04/2020	Additions	(Disposals)	Acquired through business combinations	Addition / (Deduction) due to Capital Reduction/Revaluations/ (Impairments)	Balance as at 31/03/2021	Balance as at 01/04/2020	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31/03/2021	Balance as at 31/03/2020
a												
Tangible Assets												
Land												
Buildings	39,30,865	-	-	-	-	39,30,865	14,21,328	1,21,979	-	-	23,87,558	25,09,537
Furniture and Fixtures	14,88,547	-	-	-	-	14,88,547	13,98,719	2,159	-	-	87,670	89,829
Vehicles	44,500	-	-	-	-	44,500	41,256	842	-	-	2,402	3,244
Office equipment	4,40,423	-	-	-	-	4,40,423	3,99,172	15,526	-	-	25,725	41,250
Others (specify nature)												
Total (a)	59,04,335	-	-	-	-	59,04,335	32,60,475	1,40,506	-	-	25,03,353	26,43,859
Total (a)	59,04,335	-	-	-	-	59,04,335	32,60,475	1,40,506	-	-	25,03,353	26,43,859
Previous Year Figures	59,04,335	-	-	-	-	59,04,335	30,91,003	1,69,471	-	-	26,43,861	28,13,332



ROYAL REGINA HABITAT PVT. LTD.
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Note 14 Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for ` Nil (Previous Year ` Nil).

Note 15 Contingent Liabilities (to the extent not provided for)

Description	2019-20	2018-19
Corporate Guarantees given by the company on behalf of the Company in which Director is interested.	2,00,00,000	2,00,00,000

Note 16 The company has neither earned foreign exchange nor spent any foreign exchange for the period under review.

Note 17 Earning per share as required by Accounting Standard AS-20 as issued by the The Institute of Chartered Accountants of India.

Description	Current Year	Previous Year
Profit After Tax (`)	2,49,132	5,87,550
Profit Attributable to Ordinary Share Holders (`)	2,49,132	5,87,550
Weighted Average No. of Equity Shares	1,25,000	1,25,000
Basic & Diluted Earning Per Share (`)*	1.99	4.70
Nominal Value of share (`)	100.00	100.00

* The company has no dilutive instruments during the year ended 31/03/2021. As such Dilutive Earning Per share equals to Basic Earnings Per Share.

Note 18 Auditor's Remuneration

	Amount (in `)	
	Current Year	Previous Year
Statutory Auditors		
- As Auditors	8,850	8,850
Total	8,850	8,850

Note 19 In compliance with the accounting standard-22 relating to "Accounting for taxes on Income" the deferred tax liability of current year is debited to Profit & Loss Account.

Deferred tax working:

Particulars	Amount (in `)		
	As on 01/04/2020	Charge/ (Credit) during the year to P & L A/c	As on 31/03/2021
Deferred tax (Assets) / Liabilities on account of depreciation	58,336	26,920	85,257
Deferred tax (Assets) / Liabilities on account of others	-	-	-
Net Deferred tax (Assets)/ liabilities	58,336	26,920	85,257

Note 20 Balances of unsecured loans, debtors, creditors for goods, creditors for expenses, loans and advances, advance to suppliers & advance from customers are subject to confirmation and reconciliation, if any . Such adjustments, in the opinion of the management, are not likely to be material & will be carried out as and when ascertained.

Note 21 Pursuant to Micro, Small and Medium Enterprises Development Act, 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. The company is in process of compiling relevant information from its suppliers about their coverage under the said act since the relevant information is not readily available, no disclosures have been made in the accounts.



Note 22 Related party disclosure as required by Accounting Standard -18 issued by the Institute of Chartered Accountants of India.

A) List Of Related parties & Relationships

a) Subsidiaries, Fellow Subsidiaries, and Associates

- a) **Subsidiaries :** None
b) **Fellow Subsidiary :** None
c) **Associates :** None

b) Key Management Personnel :

- 1) Radheshyam J. Shah
2) Satyanarayan Jetheliya
3) RAJAN BHARATKUMAR AHUJA
4) DEEPAK KUMAR GOYAL
5) Satyanarayan Agarwal

c) Relatives of Key Management Personnel :

- 1) Shardaben Ahuja
2) Karuna Shah
3) Kantaben Jethaliya
4) Tarun Goyal
5) Shubhra Goyal

d) Enterprise over which Key Management Personnel and their relative exercise significant influence with whom transaction have taken place during the year :

- 1) Parmeshwar Metal pvt ltd
2) Redd Mica Pvt Ltd
3) Shankewrial Agrawal & co

B) Transaction with related parties

Amount (in `)

Description	Subsidiaries, Fellow Subsidiaries, and Associates		Key Management Personnel		Relatives of Key Management Personnel		Enterprises Controlled by Key management Personnel and their relatives	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Purchase of Goods/ Services	-	-	-	-	-	-	-	-
Sales of Goods / Services	-	-	-	-	-	-	-	-
(Purchase) / Sales of Assets	-	-	-	-	-	-	-	-
Rent & other Expenses paid	-	-	-	-	9,00,000	9,00,000	-	-
Interest Received/ (Paid)	-	-	-	-	-	-	8,60,834	5,87,517
Dividend Received / (paid)	-	-	-	-	-	-	-	-
Remunerations	-	-	-	-	-	-	-	-
Hire Charges paid	-	-	-	-	-	-	-	-
Lease Rent Paid	-	-	-	-	-	-	-	-
Outstanding Balance at the year end								
Loans & Advance (incl. interest)	-	-	-	-	-	-	1,26,14,260	72,31,095
Deposit Received	-	-	-	-	-	-	-	-
Debtors	-	-	-	-	-	-	-	-
Creditors	-	-	-	-	-	-	-	-



Note 23 Impairment of Fixed Assets

In accordance with the Accounting Standard (AS-28) on 'Impairment of Assets' notified by Companies (Accounting Standards) Rules, 2006, the company has reassessed its fixed assets and is of the view that no further impairment/reversal is considered to be necessary in view of its expected realizable value.

Note 24 Company has charged depreciation for the current year as per Schedule II of Companies Act, 2013 on the basis of useful life of each assets.

Note 25 Previous year figures are regrouped and rearranged wherever necessary to compare with current year figures.

Note 26 Figures are rounded off to the nearest rupee.

Signatories to Note 1 to 26

For JETHALIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. : 113729W

CA Ratan Jethaliya
PARTNER
M.No. 47398

UDIN:-22047398AAAAAV5548
Ahmedabad
21/11/2021



For and on behalf of the Board Of Director
ROYAL REGINA HABITAT PVT. LTD.

Radheshyam J. S. Shah
DIRECTOR

RADHESHAYAM
SHAH
DIN - 00460888

Satyanarayan Jethaliya
DIRECTOR

SATYANARAYAN
JETHALIYA
DIN - 00061998