

# **Independent Auditor's Report**

To the Members of  
**Royal Regina Habitat Private Limited**

## **Report on the Audit of the Standalone Financial Statements**

### **Opinion**

We have audited the financial statements of **Royal Regina Habitat Private Limited** ("the Company"), which comprise the balance sheet as at **31st March 2023**, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

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 ("the Act") 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 **31st March, 2023**, its profit and its cash flows 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.

### **Responsibilities of Management for the Standalone 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 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. 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 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, 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.

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

### **Information other than the financial statements and auditors' 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 Annexures to Board's 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 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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, 2020 ("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**', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we 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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid 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 the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 no. GSR 583(E) dated 13.06.2017 issued by MCA.
  - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

- h) 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.

**For JETHALIYA & ASSOCIATES**  
**Chartered Accountants**  
**Firm Registration no. 113729W**

**CA Ratan Jethaliya**  
**Partner**  
**Membership no. 47398**

RATANILAL  
GOVERDHANLAL  
JETHALIYA

Chartered Accountant (Firm No. 113729W)  
Firm Registered Office: 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 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1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 22

## **Annexure A**

**The Annexure referred to in paragraph 1 of the Our Report of even date to the members of Royal Regina Habitat Private Limited on the accounts of the company for the year ended 31st March, 2023.**

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

### **1. Fixed Asset:**

- (a)A The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
- (a)B The company does not have any intangible assets therefore this clause is not applicable.
- (b) There is a regular programme of physical verification by management, which in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies have been noticed in respect of the assets physically verified during the year.
- (c) The company does held any immovable properties.
- (d) Company does not revalue its Property Plant & Equipment or any Intangible assets.
- (e) There is no proceedings have been initiated or pending for holding any benami properties by company under relevant act & company has made appropriate disclosure in that matter.

### **2. Inventory:**

- (a) Company does not held any kind of inventory as it is operated in service industry. Hence, this clause is not applicable.
- (b) Company does not held any kind of inventory as it is operated in service industry. Hence, statement shall not require to be submitted by company on quarterly basis to bank/FI.

### **3. Loans, Guarantee and Advances given:**

- (a) The company has granted loans to various parties covered in the register maintained under section 189 of the Companies Act, 2013
- (b) The terms and conditions of the grant of such loans are not prejudicial to the company's interest
- (c) The terms of arrangement do not stipulate any repayment schedule and the loans are repayable on demand with interest.
- (d) Since the term of arrangement do not stipulate any repayment schedule and the loans are repayable on demand, no question of overdue amounts will arise in respect of the loans granted to the parties listed in the register maintained under section 189 of the Act.



According to the information and explanation given to us the company has not renewed or granted any fresh loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act to settle any existing loans. Therefore, clause (III) (e) & (f) of the order are not applicable and hence not commented upon.

#### **4. Loans, Guarantee and Advances to Director of Company:**

In our opinion and according to the information provided to us the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013, in respect of loans, investments, guarantees and security to the extent applicable to the company.

#### **5. Deposits:**

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

#### **6. Maintenance of costing records:**

The maintenance of cost records has been specified by the Central Government under section 148(1) of the companies Act, 2013. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014. As amended prescribed by the Central Government under subsection (1) of Section 148 of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

#### **7. Deposit of statutory liabilities:**

- (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st March 2023 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

#### **8. Default in repayment of borrowings:**

In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

**9. Reporting on repayment and usage Borrowings:**

- (a) The company has not made any default in the repayment of loans to banks, government, debenture-holders, etc.
- (b) The company has not declared a wilful defaulter by any bank or financial institution or any other lender.
- (c) Company not have any term loans therefore the object for which they were obtained & funds diverted and disclosure of the end use of such loans are not applicable.
- (d) Company has not used any funds raised for a short term basis for long term purposes.
- (e) Company has not raised any money from any person or entity for the account of or to pay the obligations of its associates, subsidiaries or joint ventures.
- (f) Company has not raised any loans during the year by pledging securities held in their subsidiaries, joint ventures or associate companies.

**10. Funds raised and utilization:**

- (a) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- (b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

**11. Fraud and whistle-blower complaints:**

- (a) According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (b) There is no Whistle blower Complaints during the year considered by auditor.

**12. Nidhi Company:**

The company is not a nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.

**13. Related Party Transactions:**

According to the information and explanations 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 applicable accounting standards.

**14. Internal Audit:**

The company does not have an internal audit system commensurate with the size and nature of its business.

**15. Non Cash Transactions:**

In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash

transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Act are not applicable.

**16. Registration under RBI act:**

- (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) Company has not carried on any Non-Banking Financial or Housing Finance activities (NBFC or HFC) without having a valid registration certificate from RBI.
- (c) Company is not a Core Investment Company (CIC) under the RBI regulations and it does not continue to fulfil the criteria of a CIC. Hence, company is an unregistered CIC.
- (d) Company is not part group in which the company have CIC as part of it.

**17. Cash Losses:**

The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

**18. Resignation of Statutory Auditors:**

There has been no instance of any resignation of the statutory auditors occurred during the year.

**19. Material uncertainty on meeting liabilities:**

No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

**20. Transfer to fund specified under Schedule VII of Companies Act, 2013**

The company has not transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

**21. Qualifications or adverse auditor remarks in other group companies**

There does not have consolidated financial statements, hence, this clause is not applicable.

**For JETHALIYA & ASSOCIATES**  
**Chartered Accountants**  
**Firm Registration no. 113729W**

RATANLAL  
GOVERDHANLAL  
AL JETHALIYA

Member of the Institute of Chartered Accountants of India  
Firm Registration No. 113729W  
Firm Name: JETHALIYA & ASSOCIATES  
Firm Address: 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 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498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1014, 1015, 1016, 1017, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, 1034, 1035, 1036, 1037, 1038, 1039, 1040, 1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1050, 1051, 1052, 1053, 1054, 1055, 1056, 1057, 1058, 1059, 1060, 1061, 1062, 1063, 1064, 1065, 1066, 1067, 1068, 1069, 1070, 1071, 1072, 1073, 1074, 1075, 1076, 1077, 1078, 1079, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 1109, 1110, 1111, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1119, 1120, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1142, 1143, 1144, 1145, 1146, 1147, 1148, 1149, 1150, 1151, 1152, 1153, 1154, 1155, 1156, 1157, 1158, 1159, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197, 1198, 1199, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219, 1220, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1228, 1229, 1230, 1231, 1232, 1233, 1234, 1235, 1236, 1237, 1238, 1239, 1240, 1241, 1242, 1243, 1244, 1245, 1246, 1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, 1298, 1299, 1300, 1301, 1302, 1303, 1304, 1305, 1306, 1307, 1308, 1309, 1310, 1311, 1312, 1313, 1314, 1315, 1316, 1317, 1318, 1319, 1320, 1321, 1322, 1323, 1324, 1325, 1326, 1327, 1328, 1329, 1330, 1331, 1332, 1333, 1334, 1335, 1336, 1337, 1338, 1339, 1340, 1341, 1342, 1343, 1344, 1345, 1346, 1347, 1348, 1349, 1350, 1351, 1352, 1353, 1354, 1355, 1356, 1357, 1358, 1359, 1360, 1361, 1362, 1363, 1364, 1365, 1366, 1367, 1368, 1369, 1370, 1371, 1372, 1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 1388, 1389, 1390, 1391, 1392, 1393, 1394, 1395, 1396, 1397, 1398, 1399, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1423, 1424, 1425, 1426, 1427, 1428, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1487, 1488, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1500, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1525, 1526, 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 1535, 1536, 1537, 1538, 1539, 1540, 1541, 1542, 1543, 1544, 1545, 1546, 1547, 1548, 1549, 1550, 1551, 1552, 1553, 1554, 1555, 1556, 1557, 1558, 1559, 1560, 1561, 1562, 1563, 1564, 1565, 1566, 1567, 1568, 1569, 1570, 1571, 1572, 1573, 1574, 1575, 1576, 1577, 1578, 1579, 1580, 1581, 1582, 1583, 1584, 1585, 1586, 1587, 1588, 1589, 1590, 1591, 1592, 1593, 1594, 1595, 1596, 1597, 1598, 1599, 1600, 1601, 1602, 1603, 1604, 1605, 1606, 1607, 1608, 1609, 1610, 1611, 1612, 1613, 1614, 1615, 1616, 1617, 1618, 1619, 1620, 1621, 1622, 1623, 1624, 1625, 1626, 1627, 1628, 1629, 1630, 1631, 1632, 1633, 1634, 1635, 1636, 1637, 1638, 1639, 1640, 1641, 1642, 1643, 1644, 1645, 1646, 1647, 1648, 1649, 1650, 1651, 1652, 1653, 1654, 1655, 1656, 1657, 1658, 1659, 1660, 1661, 1662, 1663, 1664, 1665, 1666, 1667, 1668, 1669, 1670, 1671, 1672, 1673, 1674, 1675, 1676, 1677, 1678, 1679, 1680, 1681, 1682, 1683, 1684, 1685, 1686, 1687, 1688, 1689, 1690, 1691, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700, 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1708, 1709, 1710, 1711, 1712, 1713, 1714, 1715, 1716, 1717, 1718, 1719, 1720, 1721, 1722, 1723, 1724, 1725, 1726, 1727, 1728, 1729, 1730, 1731, 1732, 1733, 1734, 1735, 1736, 1737, 1738, 1739, 1740, 1741, 1742, 1743, 1744, 1745, 1746, 1747, 1748, 1749, 1750, 1751, 1752, 1753, 1754, 1755, 1756, 1757, 1758, 1759, 1760, 1761, 1762, 1763, 1764, 1765, 1766, 1767, 1768, 1769, 1770, 1771, 1772, 1773, 1774, 1775, 1776, 1777, 1778, 1779, 1780, 1781, 1782, 1783, 1784, 1785, 1786, 1787, 1788, 1789, 1790, 1791, 1792, 1793, 1794, 1795, 1796, 1797, 1798, 1799, 1800, 1801, 1802, 1803, 1804, 1805, 1806, 1807, 1808, 1809, 1810, 1811, 1812, 1813, 1814, 1815, 1816, 1817, 1818, 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, 1835, 1836, 1837, 1838, 1839, 1840, 1841, 1842, 1843, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139,



**ROYAL REGINA HABITAT PRIVATE LIMITED**  
**CIN - U55104GJ2010PTC062086**

Balance sheet as at March 31, 2023

(Amount in Thousand)

Particulars	Notes	March 31, 2023	March 31, 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	3	12,500.00	12,500.00
(b) Reserves and surplus	4	5,024.04	4,787.32
<b>Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred Tax Liability (net)	5	135.95	112.63
<b>Current liabilities</b>			
(a) Short-term provisions	6	75.83	92.72
(b) Other current liabilities	7	1,924.85	2,535.04
<b>TOTAL</b>		<b>19,660.67</b>	<b>20,027.71</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant & Equipment and Intangible Assets :	8		
(i) Property, Plant & Equipment		2,274.24	2,384.65
(ii) Intangible assets		-	-
(b) Deferred tax assets (net)		-	-
(c) Long Term Loans and advances		-	-
<b>Current assets</b>			
(c) Cash and Cash Equivalents	9	524.15	538.67
(d) Short Term Loans and advances	10	16,862.28	17,104.39
<b>TOTAL</b>		<b>19,660.67</b>	<b>20,027.71</b>

**Summary of significant accounting policies** 2.1

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**

RATANLAL  
GOVERDHANIL  
AL JETHALIYA

**CA Ratan Jethaliya**  
**Partner**  
**Membership No. 47398**  
**Date: 05/09/2023**  
**Place: Ahmedabad**  
**UDIN: 23047398BGXING4372**

**For and on behalf of the Board Of Director**  
**ROYAL REGINA HABITAT PRIVATE LIMITED**

RADHESHAYAM  
AM JANKILAL  
SHAH

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RADHESHAYAM  
JANKILAL SHAH  
Date: 2023.09.05  
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**RADHESHAYAM SHAH**  
**(Director)**  
**DIN: 0460888**  
**Date: 05/09/2023**  
**Place: Ahmedabad**

SATYANARAYA  
N CHHOGALAL  
JETHALIYA

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SATYANARAYAN  
CHHOGALAL JETHALIYA  
Date: 2023.09.05  
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**SATYANARAYAN JETHALIYA**  
**(Director)**  
**DIN: 0061998**

**ROYAL REGINA HABITAT PRIVATE LIMITED**  
**CIN - U55104GJ2010PTC062086**

**Statement of profit and loss for the period 31st March, 2023**

(Amount in Thousand)			
Particulars	Notes	March 31, 2023	March 31, 2022
<b>INCOME</b>			
Revenue from operations (gross)	11	610.50	641.50
Revenue from operations (net)		<b>610.50</b>	<b>641.50</b>
Other income	12	718.53	805.14
<b>Total revenue (I)</b>		<b>1,329.03</b>	<b>1,446.64</b>
<b>EXPENSES</b>			
Employee benefits expense	13	628.50	761.50
Depreciation and amortization expense		110.41	118.70
Other expenses	14	273.86	253.21
<b>Total expenses (II)</b>		<b>1,012.77</b>	<b>1,133.42</b>
<b>Profit/(Loss) before tax (I-II)</b>		<b>316.26</b>	<b>313.23</b>
<b>Tax expense:</b>			
Current tax		56.27	51.50
Deferred tax		23.32	27.37
Prior period tax adjustment		(0.04)	(0.35)
MAT Credit Reversal		-	-
Total tax expense		<b>79.55</b>	<b>78.52</b>
<b>Profit/(Loss) for the year</b>		<b>236.71</b>	<b>234.71</b>
<b>Earnings per Equity Share</b>			
(1) Basic		1.89	1.88
(2) Diluted		1.89	1.88

**Summary of significant accounting policies** **2.1**

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**

RATANLAL  
GOVERDHANL  
AL JETHALIYA

**CA Ratan Jethaliya**  
**Partner**  
**Membership No. 47398**  
**Date: 05/09/2023**  
**Place: Ahmedabad**  
**UDIN: 23047398BGXING4372**

**For and on behalf of the Board Of Director**  
**ROYAL REGINA HABITAT PRIVATE LIMITED**

RADHESHAYAM JANKILAL SHAH Digitally signed by RADHESHAYAM JANKILAL SHAH Date: 2023.09.05 19:32:39 +05'30'

**RADHESHAYAM SHAH**  
**(Director)**  
**DIN: 0460888**  
**Date: 05/09/2023**  
**Place: Ahmedabad**

SATYANARAYAN CHHOGALA JETHALIYA Digitally signed by SATYANARAYAN CHHOGALA JETHALIYA Date: 2023.09.05 19:34:09 +05'30'

**SATYANARAYAN JI**  
**(Director)**  
**DIN: 0061998**

**ROYAL REGINA HABITAT PVT. LTD.**  
**CIN: U55104GJ2010PTC062086**

**Notes forming Part of accounts:**

**Note 1      COMPANY OVERVIEW:**

Royal Regina Habitat Private Limited ("The Company") is a private limited company domiciled in India and has its Registered office in state of Gujarat. The Company has been incorporated under the provisions of the Companies Act.

**Note 2.1    SIGNIFICANT ACCOUNTING POLICIES**

**i) Basis Of Preparation :**

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 PRIVATE LIMITED**  
CIN - U55104GJ2010PTC062086

Cash Flow Statement for the year ended on March 31, 2023

(Amount in Thousand)

Particulars	March 31, 2023	March 31, 2022
<b>Cash flow form operating activities</b>		
Profit before tax	316.26	315.25
<b>Adjustments to reconcile profit before tax to net cashflow</b>		
Depreciation and amortisation	110.41	116.70
Interest income	(718.53)	(605.14)
<b>Operating profit before working capital changes</b>	<b>(291.86)</b>	<b>(373.21)</b>
<b>Movement in working capital</b>		
(Increase)/decrease in loans and advances	242.11	(173.32)
Increase/(decrease) in trade payables	-	-
Increase/(decrease) in other current liabilities	(610.20)	238.65
Proceeds from short term borrowings	-	-
Increase/(decrease) in short-term provisions	(16.89)	35.71
<b>Cash used in operations</b>	<b>(676.84)</b>	<b>(272.15)</b>
Income taxes paid (net)	(56.23)	(51.15)
<b>Net cash flow from operating activities</b>	<b>(733.07)</b>	<b>(323.31)</b>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets	-	-
Interest income	718.53	605.14
<b>Net cash flow from investing activities</b>	<b>718.53</b>	<b>605.14</b>
<b>Cash flow from financing activities</b>		
Issue of Share Capital	-	-
Proceeds from long term borrowings	-	-
<b>Net cash flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(14.54)</b>	<b>481.83</b>
Cash and Cash Equivalents at beginning of year	538.67	56.84
<b>Cash and Cash Equivalents at end of year</b>	<b>524.13</b>	<b>538.67</b>

As per our report of even date attached.

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

RATANILAL  
GOVERDHANLAL  
JETHALIYA

**CA Ratan Jethaliya**  
**Partner**  
**Membership No. 47398**  
**Date: 05/09/2023**  
**Place: Ahmedabad**  
**UDIN: 23047398BGXING4372**

**For and on behalf of the Board Of Director**  
**ROYAL REGINA HABITAT PRIVATE LIMITED**

RADHESHAYA M JANKILAL SHAH  
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RADHESHAYA M JANKILAL SHAH  
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**RADHESHAYAM SHAH**  
**(Director)**  
**DIN: 0460888**  
**Date: 05/09/2023**  
**Place: Ahmedabad**

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**SATYANARAYAN JETHALIYA**  
**(Director)**  
**DIN: 0061998**

**ROYAL REGINA HABITAT PRIVATE LIMITED**  
**CIN - U55104GJ2010PTC062086**

**3 - Share capital**

(Amount in Rs)

Particulars	March 31, 2023		March 31, 2022	
	Number	Amount	Number	Amount
<b>Authorised shares</b>				
Equity Shares of Rs 100 each	1,26,000	1,26,00,000	1,26,000	1,26,00,000
<b>Issued, subscribed &amp; fully paid-up shares</b>				
Equity Shares of Rs 100 each	1,25,000	1,25,00,000	1,25,000	1,25,00,000
Preference shares	-	-	-	-
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>1,25,000</b>	<b>1,25,00,000</b>	<b>1,25,000</b>	<b>1,25,00,000</b>

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period.**

Particulars	March 31, 2023		March 31, 2022	
	Number	Amount	Number	Amount
<b>Equity Shares :</b>				
At the beginning of the year	1,25,000	1,25,00,000	1,25,000	1,25,00,000
Issued during the year	-	-	-	-
Bought back during the year	-	-	-	-
<b>Outstanding at the end of the year</b>	<b>1,25,000</b>	<b>1,25,00,000</b>	<b>1,25,000</b>	<b>1,25,00,000</b>

**Details of Equity shareholders holding more than 5% shares in the company**

Name of Share Holders	March 31, 2023		March 31, 2022	
	Number	Holdings (%)	Number	Holdings (%)
Bharat Ahuja	14,500	11.60%	14,500	11.60%
Kailashben R. Shah	13,400	10.72%	13,400	10.72%
KARUNA P. SHAH	6,900	5.52%	6,900	5.52%
S.N. Jetheliya HUF	10,000	8.00%	10,000	8.00%
Satyanarayan Agarwal	7,000	5.60%	7,000	5.60%
Satyanarayan Jetheliya	15,000	12.00%	15,000	12.00%
Shardaben B. Ahuja	11,000	8.80%	11,000	8.80%
Tarun Goyal	6,250	5.00%	6,250	5.00%

**Details of Promoter Holders**

Name of Share Holders	March 31, 2023		% of Changes
	Number	Holdings (%)	
Bharat Ahuja	14,500	11.60%	0.00%
Deepak Kumar Goyal	6,000	4.80%	0.00%
Hetal S. Shah	2,000	1.60%	0.00%
Kailashben R. Shah	13,400	10.72%	0.00%
Kantaben Satyanarayan	2,000	1.60%	0.00%
KARUNA P. SHAH	6,900	5.52%	0.00%
Meena Goyal	6,000	4.80%	0.00%
Pooja Shah	2,250	1.80%	0.00%
Pratik R. Shah	3,800	3.04%	0.00%
Pratik R. Shah HUF	1,250	1.00%	0.00%
Premalata Agarwal	6,000	4.80%	0.00%
Radheshyam J. Shah	5,900	4.72%	0.00%
Rajan B. Ahuja	5,750	4.60%	0.00%
S.N. Jetheliya HUF	10,000	8.00%	0.00%
Satyanarayan Agarwal	7,000	5.60%	0.00%
Satyanarayan Jetheliya	15,000	12.00%	0.00%
Shardaben B. Ahuja	11,000	8.80%	0.00%
Tarun Goyal	6,250	5.00%	0.00%
<b>Total</b>	<b>1,25,000</b>	<b>100.00%</b>	

**ROYAL REGINA HABITAT PRIVATE LIMITED**  
CIN - U55104GJ2010PTC062086

**Notes Forming Part of Financial Statements**

<b>4-Reserves &amp; Surplus</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
<b>Surplus in the statement of Profit and Loss</b>			
Balance as per last financial statements	4,787.32	4,552.62	
Add: Profit for the year	236.71	234.71	
<b>Total</b>	<b>5,024.04</b>	<b>4,787.32</b>	

<b>5 - Deferred Tax Liability (net)</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Deferred tax liability	135.95	112.63	
<b>Deferred tax liability (gross)</b>	<b>135.95</b>	<b>112.63</b>	
<b>Net deferred tax Liability</b>	<b>135.95</b>	<b>112.63</b>	

<b>6 - Short Term Provision</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Provision for Audit Fees	9.56	9.56	
Provision for ROC Exps.	10.00	10.00	
Provision for Tax	56.27	51.50	
Provision for Electrircity	-	21.66	
<b>Total</b>	<b>75.83</b>	<b>92.72</b>	

<b>7 - Other Current Liabilities</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Government Dues	-	16.41	
Other outstanding & Payables	1,924.85	2,518.63	
<b>Total</b>	<b>1,924.85</b>	<b>2,535.04</b>	

<b>9 - Cash and Cash Equivalents</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
<b>Cash and cash equivalents</b>			
Cash on hand	0.65	25.85	
Balances with banks:			
On current accounts	523.50	512.82	
<b>Total</b>	<b>524.15</b>	<b>538.67</b>	

<b>10 - Short Term Loans and Advances</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Loans and Advances Given	16,790.55	16,801.59	
Security deposits	-	211.70	
Others Advances	-	-	
Balance with Government Authorities	71.73	91.10	
<b>Total</b>	<b>16,862.28</b>	<b>17,104.39</b>	



**ROYAL REGINA HABITAT PRIVATE LIMITED**

CIN - U55104GJ2010PTC062086

**Notes forming integral part of Financial Statements**

<b>Note 8 : Fixed Assets</b>		<b>(Amount in Thousand)</b>			
<b>Particulars</b>	<b>Buildings</b>	<b>Furniture and Fixtures</b>	<b>Office Equipment</b>	<b>Vehicles</b>	<b>Total</b>
<b>Balance as at 31/03/2021</b>	3,930.87	1,488.55	440.42	44.50	5,904.34
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Other adjustments	-	-	-	-	-
<b>Balance as at 31/03/2022</b>	3,930.87	1,488.55	440.42	44.50	5,904.34
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Other adjustments	-	-	-	-	-
<b>Balance as at 31/03/2023</b>	3,930.87	1,488.55	440.42	44.50	5,904.34
<b>Accumulated Depreciation</b>					
<b>Accumulated Depreciation as on 01/04/2021</b>	1,543.31	1,400.88	414.70	42.10	3,400.98
Depreciation charge for the year	116.05	-	2.48	0.18	118.70
On disposals	-	-	-	-	-
Other adjustments	-	-	-	-	-
<b>Balance as at 31/03/2022</b>	1,659.36	1,400.88	417.17	42.27	3,519.68
Depreciation charge for the year	110.41	-	-	-	110.41
On disposals	-	-	-	-	-
Other adjustments	-	-	-	-	-
<b>Balance as at 31/03/2023</b>	1,769.77	1,400.88	417.17	42.27	3,630.09
<b>Net Block</b>					
<b>At 31 March 2022</b>	2,271.51	87.67	23.25	2.23	2,384.65
<b>At 31 March 2023</b>	2,161.10	87.67	23.25	2.23	2,274.24

<b>11 - Revenue from Operations (gross)</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Sale of Services	610.50	641.50	
<b>Total</b>	<b>610.50</b>	<b>641.50</b>	

<b>12 - Other Income</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Interest income	717.34	801.48	
Interest on IT refund	1.19	3.66	
<b>Total</b>	<b>718.53</b>	<b>805.14</b>	

<b>13 - Employee benefit expenses</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Salary Exp (Including Bonus)	628.50	761.50	
<b>Total</b>	<b>628.50</b>	<b>761.50</b>	

<b>14 - Other expenses</b>		<b>(Amount in Thousand)</b>	
<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>	
Bank charges	0.13	0.19	
Payment to Auditors (Refer note (a) below)	9.56	9.56	
Legal & Professional Fees	-	10.71	
PG Maintenance	78.45	78.45	
Rent Expenses	99.35	-	
ROC Expense	23.40	11.20	
Hostel Exps.	59.37	143.10	
Other Exps.	3.60	-	
<b>Total</b>	<b>273.86</b>	<b>253.21</b>	

**Note: a) payment to auditors**

**As auditor:**

Statutory Audit fees	9.56	9.56	
<b>Total</b>	<b>9.56</b>	<b>9.56</b>	

**ROYAL REGINA HABITAT PRIVATE LIMITED**  
CIN - U55104GJ2010PTC062086

**Notes forming integral part of Financial Statements**

<b>15</b>	<b>Ratios Analysis.</b>				
<b>Sr. No</b>	<b>Particulars</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Variance</b>	<b>Reasons</b>
1	Current Ratio	8.69	6.71	29.4%	A
2	Debt-Equity Ratio	NA	NA	NA	-
3	Debt Service Coverage Ratio	NA	NA	NA	-
4	Return on Equity Ratio	0.01	0.01	-0.5%	-
5	Inventory turnover Ratio	NA	NA	NA	-
6	Trade Receivables turnover Ratio	NA	NA	NA	-
7	Trade payables turnover Ratio	NA	NA	NA	-
8	Net capital turnover Ratio	0.04	0.04	-7.1%	-
9	Net profit Ratio	0.39	0.37	6.0%	-
10	Return on Capital employed	0.02	0.02	-0.5%	-
11	Return on investment	0.02	0.02	-0.4%	-

**Reasons For the Variances**

**A: Current Ratio**

The Positive variance in Current Ratio is due to Decrease in Current Liability.

**Corporate Social Responsibility**

As per section 135 of the Companies Act , 2013 Corporate Social Responsibility (CSR) are not applicable to the Company.

**16 Transaction with struck off companies**

Based on audit procedure followed by us and information available with company, Based on Sample Check Company has not entered into transaction with struck off companies as per section 248 of the Companies Act ,2013 or section 560 of Companies Act ,1956.

**17 Details of Benami Property held:**

Based on audit procedure followed by us and information provided by the company and management, There were no proceedings that has been initiated or pending against the company for holding any Benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

**18 Title deeds of Immovable property**

Based on the Documents furnished by the company and management during the procedure of audit there were no Immovable Property available whose title deeds are not held in the name of

**19 Compliance with layer of companies**

The company has not Invested in any subsidiary Company.

**20 Compliance with approved scheme of arrangement**

Based upon the information provided to us and standard audit procedure followed by us that company has not prepared any Scheme of Arrangement in terms of section 230 to 237 of the Companies Act, 2013.

**21 Utilisation of Borrowed Fund & Share Premium**

a) During the year, 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 persons or entities, 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 Ultimate Beneficiaries.

b) During the year, no funds have been received by the Company from any persons or entities, 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.



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**Note 22 Capital Commitments**

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

**Note 23 Contingent Liabilities (to the extent not provided for)**

Description	2022-23	2021-22
Corporate Guarantees given by the company on behalf of the Company in which Director is interested.	Nil	Nil

**Note 24** The company has neither earned foreign exchange nor spent any foreign exchange for the period under review.

**Note 25** 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 (Amount in Thousand)	236.71	234.71
Profit Attributable to Ordinary Share Holders (Amount in Thousand)	236.71	234.71
Weighted Average No. of Equity Shares(No.)	1,25,000	1,25,000
Basic & Diluted Earning Per Share (Rs.)*	1.89	1.88
Nominal Value of share (Rs.)	100	100

\* The company has no dilutive instruments during the year ended 31/03/2023. As such Dilutive Earning Per share equals to Basic Earnings Per Share.

**Note 26 Auditor's Remuneration**

	Current Year	Previous Year
<b>Statutory Auditors</b>		
- As Auditors	9.56	9.56
<b>Total</b>	<b>9.56</b>	<b>9.56</b>

**Note 27** 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	As on 01/04/2022	Charge/ (Credit) during the year to P & L A/c	As on 31/03/2023
Deferred tax (Assets) / Liabilities on account of depreciation	112.63	23.32	135.95
Deferred tax (Assets) / Liabilities on account of others	-		-
<b>Net Deferred tax (Assets)/ Liabilities</b>	<b>112.63</b>	<b>23.32</b>	<b>135.95</b>

**Note 28** 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 29** 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 30** 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 Jethaliya
- 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) Shankewrlal Agrawal & co
- 4) Yogeshwar Metal Pvt Ltd

## B) Transaction with related parties

(Amount in Thousand)

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	-	-	-	-	-	-	-	-
Interest Received/ (Paid)	-	-	-	-	-	-	717	601
Dividend Received / (paid)	-	-	-	-	-	-	-	-
Remuneration	-	-	-	-	-	-	-	-
Hire Charges paid	-	-	-	-	-	-	-	-
Lease Rent Paid	-	-	-	-	-	-	-	-
Outstanding Balance at the year end								
Loans & Advance (incl. interest)	-	-	-	-	-	-	12,988	12,831
Deposit Received	-	-	-	-	-	-	-	-
Debtors	-	-	-	-	-	-	-	-
Creditors	-	-	-	-	-	-	-	-

**Note 31 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.

**Note 32** 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 33** Previous year figures are regrouped and rearranged wherever necessary to compare with current year figures.

**Note 34** Figures are rounded off to the nearest Thousand.

**Signatories to Note 1 to 34**

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

JETHALIYA  
& ASSOCIATES  
CHARTERED ACCOUNTANTS

**CA Ratan Jethaliya  
PARTNER  
M.No. 47398**

**UDIN:- 23047398BGXING4372  
Ahmedabad  
Date: 05/09/2023**

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

**RADHESHAY  
AM JANKILAL  
SHAH  
DIRECTOR**

Digitally signed by  
RADHESHAYAM  
JANKILAL SHAH  
Date: 2023.09.05  
19:33:11 +05'30'

**RADHESHAYAM SHAH**

**DIN - 00460888**

**SATYANARA  
YAN  
CHHOGALAL  
JETHALIYA  
DIRECTOR**

Digitally signed by SATYANARAYAN  
CHHOGALAL JETHALIYA  
Date: 2023.09.05 19:33:11 +05'30'

**SATYANARAYAN JETHALIYA**

**DIN - 00061998**