REGAL REALTECH PVT. LTD.

Registered Office:- G 1, Raunak Galaxy Apartment, Behind Hi-Tech Hospital,
Bala Jee Nagar, Saguna More, Danapur, Patna - 801503

Email: regalrealtech@gmail.com Mob: 9905951084

Ref..... Date..1/10/25

DIRECTOR'S REPORT

To
The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the company and the accounts for the financial year ended 31st March 2025.

1. **Financial Summary or highlight /Performance of the company**
   The Board's Report shall be prepared based on the stand alone financial statements of the company. The Financial data for the current year and previous year (in case of existing company) are to be stated in a summarised form with the details of the appropriation of the credit balance (including the balance brought forward from the previous year). It should also contain tax provisions, provision for proposed dividend and dividend tax and balance (credit/debit) to be carried to balance sheet.

2. **Dividend**
   The company is not having adequate profit. Hence, no dividend is to be given.

3. **Reserves – RS. (330572.00)/-**

4. **Brief description of the company's working during the year/state of Company's affairs**
   The company carried on the business of **"CONSTRUCTION SERVICE"** during the year.

5. **Change in the nature of business, if any**
   There is no Change in nature of business during the year.

6. **Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report:**

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Net Turnover	24071.00	0
Profit before Tax	(112436.00)	(218136.00)
Deferred Tax	0.00	0
Profit After Tax	(112436.00)	(218136.00)

7. **Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future**
   There is no such order passed the regulators or courts or tribunals

8. **Details in respect of adequacy of internal financial control with reference to the financial Statements** - NA

9. **Detail of subsidiary/Joint Ventures /Associate Companies** – NA

10. **Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statements** – NA

11. **Deposits**
    The company do not have any "Deposits" during the year

12. **Statutory Auditors**
    Details about the statutory auditors of the company, any change made during the year whether existing auditors is\ are eligible for reappointment etc.
    At a meeting of Board of Directors, Directors decided to Appoint CA Nagendra Kumar Gupta as Statutory Auditors of the company during the F.Y. 2024-25.

13. **Auditors' Report**
    The explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report shall be given – NA

14. **Share Capital**

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Issue of equity shares with differential rights	0.00	0.00
Issue of sweat equity shares	0.00	0.00
Issue of employee stock options	0.00	0.00
Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees	0.00	0.00

15. **Extract of the annual return**
The extract of the annual return in Form No. MGT - 7 shall form part of the Board's report.

16. **Conservation of energy technology absorption and foreign exchange earnings and outgo**
Information regarding conservation of energy is not applicable to this company. There has been on technology absorption. No material has been exported and there is no foreign exchange inflow and Outflow.

17. **Corporate social Responsibility (CSR)** - NA

18. **Directors:**
- **Changes in Directors and key managerial personnel**
There were no such changes made in the director or key managerial personnel.
- **Declaration by an Independent Director(s) and re- appointment, if any**
As the aforesaid company is a private limited, hence no such declaration required.
- **Formal Annual Evaluation**
As the aforesaid company is a private limited hence no such annual evaluation is required.

19. **Number of meetings the board of Directors- 02**

20. **Audit committee** - Not Applicable

21. **Details of establishment of vigil mechanism of directors and employees** - Not Applicable

22. **Nomination and Remuneration committee** - Not Applicable

23. **Particulars of loans guarantees or investments under section 186** - Not Applicable

24. **Particulars of contracts or arrangements with related parties:**
No such contract or arrangements entered into by the Company with related parties referred to in sub – section (1) of section 188 of the Companies act, 2013 during the year.

25. **Managerial Remuneration:**

S.No.	Description	Remarks
A)	Details of ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5 (1) of the companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.	NOT APPLICABLE
B)	Details of every employee of the company as required pursuant to 5(2) of the Companies (Appointment and Remuneration of managerial personnel) Rules 2014	NOT APPLICABLE
C)	Any director who is in receipt of any commission from the company and who is a managing director or whole-time Director of the company shall receive any remuneration or commission from any Holding company or subsidiary company of such company subject to its disclosure by the company in the Board, Report.	NOT APPLICABLE
D	The following disclosures shall be mentioned in the Board of Director 's report under the heading "Corporate Governance" if any attached to the financial statement: -	NOT APPLICABLE
(i)	All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc. of all the directors;	NOT APPLICABLE
(ii)	Details of fixed component and performance linked incentives along with the performance criteria;	NOT APPLICABLE
(iii)	Service contracts, notice period severance fees;	NOT APPLICABLE
(iv)	Stock option details, if any whether the same has been issued at a discount as well as the period over which accrued and over which exercisable.	NOT APPLICABLE

26. **Secretarial Audit Report** - Not Applicable
27. **Corporate Governance Certificate** - Not Applicable

Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the companies Act, 2013, shall state that-

1. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. the directors has selected such accounting policies and them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
3. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities
4. The directors had prepared the annual accounts on a going concern basis: and
5. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

28. **Acknowledgements**

An acknowledgement to all with whose help, cooperation and hard work the company is able to achieve the results.

Place: Patna

Date:

For and on behalf of the Board of Directors

Ravi Kant Kumar.

Director

Upasana Kant

Director

MURMURIA & ASSOCIATES
Chartered Accountants
140A/4, NSC BOSE ROAD,
KOLKATA- 700092
Email: murmuriaandassociates@gmail.com

Independent Auditor's Report

To
The Members of REGAL REALTECH PRIVATE LIMITED
C/O UPASANA KANT,G1,RAUNAK GALAXY,BALAJEE NAGAR, DAUDPUR, PATNA- 801503, BIHAR

Report on the Financial Statements

We have audited the accompanying financial statements of **M/S REGAL REALTECH PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March 2025, the statement of Profit and Loss for the year then ended, and a summary of significant accounting policies, notes to the accounts and other explanatory information.

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 and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 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, 2025, and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1) Requirements of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable.

2) As required by section 143(3) of the Act, we report that:
(i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

(ii) 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;

(iii) The Balance Sheet and the statement of Profit and Loss dealt with by this report are in agreement with the books of accounts;

(iv) 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 to the extent applicable;

(v) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act;

(vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, no separate report is required as per exemption provided in notification published in official gazette by the MCA dated the 13th June, 2017 amending notification issued previously by the MCA vide number G.S.R. 464(E) dated the 5th June, 2015;

(vii) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014

a) The Company does not have any pending litigations which would impact its financial position;
b) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
c) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.

Place: Kolkata
Date: 30/09/2025

For Murmuria & Associates
Chartered Accountants
FRN:-316188E

Sunil Murmuria

CA Sunil Murmuria
Proprietor
M.No-052943