

**REGALIAA REALTY LIMITED**

CIN: 01011199 CO 289 8

Registered Office: 10 Arapore Avenue, Herndon, Chennai - 600 031  
Website: [regaliaarealty.co](http://regaliaarealty.co); E-mail: [info@regaliaarealty.co](mailto:info@regaliaarealty.co)

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The undersigned Company  
Department of Corporate Services,  
The BE Unit,  
Floor 25, Towers, D Street,  
Mumbai - 400001

25<sup>th</sup> June, 2020

Dear Sir,

**Script Code: 530807**

**ISIN: INE098HO1011**

**Sub: Submission of revised audited financial results of the Company for the year ended 31<sup>st</sup> March, 2020 due to mismatch/discrepancy in paid up equity share capital of the company**

Pursuant to our letter dated 30.03.2020, in other proceedings of EBI (Statutory provisions in Disclosure requirements) dated 20.05.2020 of EBI (Statutory provisions, 2015) the Company has submitted the financial results of the Company for the year ended 31<sup>st</sup> March, 2020 on 25<sup>th</sup> June, 2020.

In reference to our letter / script concerning paid up equity share capital in the financial results submitted for the year ended 31<sup>st</sup> March, 2020 due to technical error which happened inadvertently.

In view of these, we have rectified these errors and here submit the revised financial results of the Company for the year ended 31<sup>st</sup> March, 2020.

This is in compliance with our letter dated 30.03.2020, in other proceedings of EBI (Statutory provisions in Disclosure requirements) dated 20.05.2020.

We request you to note these on record.

Yours faithfully,  
Krishnamurthy R

**For Regaliaa Realty Limited**

  
**Krishnamurthy R**  
**Company Secretary**  
Enc : As above

**REGALIAA REALTY LIMITED**

CIN: L70101TN1994PLC028978

Registered Office: 10, Tarapore Avenue, Harrington Road, Chennai - 600 031

Web site: [regaliaarealty.com](http://regaliaarealty.com); E-mail- [info@regaliaarealty.com](mailto:info@regaliaarealty.com)

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The Secretary,  
BSE Limited, Floor 25,  
P. J Towers, Dalal Street,  
Mumbai-400001

25<sup>th</sup> June, 2020

Dear Sir,

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

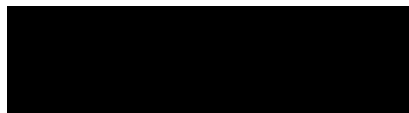
**Ref: Scrip Code: 526468/ ISIN: INE940E01011**

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing and Obligations & Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that **V. SENTHILNATHAN & CO.**, Chartered Accountants, Chennai, (Firm Registration No. 003711S) Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the standalone Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2020.

We request you to kindly take the same on record

Thanking you,

Yours Faithfully,  
**For Regaliaa Realty Limited**



**Krishnamurthy R**  
**Company Secretary**

## REGALIAA REALTY LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31ST, 2020						
		Quarter ended			Year ended	
		31.03.2020 (Audited)	31.12.2019 (UnAudited)	31.03.2019 (Audited)	31.03.2020 (Audited)	31.03.2019 (Audited)
		<b>Amount in Rs</b>				
I	<b>Income</b>					
	Revenue from operations	55.35	-	-	55.35	-
	Finance Income	-	-	-		-
	Other income	-	-	-	-	-
	<b>Total Income</b>	<b>55.35</b>	<b>-</b>	<b>-</b>	<b>55.35</b>	<b>-</b>
II	<b>Expenses</b>					
	Project Expenses	210.72	-	-	210.72	-
	(Increase)/decrease in stock in trade and work in progress	-	-	-	-	-
	Finance cost	2.70	0.84	2.24	3.54	6.84
	Employees cost	1.55	0.45	0.53	2.00	1.72
	Depreciation & amortisation expenses	1.01	0.34	0.42	1.35	1.36
	Other Expenditure	36.21	4.26	1.10	40.47	7.29
	<b>Total Expenses</b>	<b>252.19</b>	<b>5.89</b>	<b>4.29</b>	<b>259.08</b>	<b>17.21</b>
III	<b>Profit before exceptional and extraordinary items and tax</b>	-	<b>196.84</b>	-	<b>5.89</b>	-
	Exceptional items	-	-	-	-	-
	<b>Profit before extraordinary items and tax</b>	-	<b>196.84</b>	-	<b>5.89</b>	-
	Extraordinary Items	-	-	-	-	-
	<b>Profit before tax</b>	-	<b>196.84</b>	-	<b>5.89</b>	-
IV	<b>Tax expense</b>					
	a. Current Tax	-	-	-	-	-
	MAT credit	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	<b>Total Tax Expense</b>	-	-	-	-	-
V	<b>Profit (loss) for the period</b>	-	<b>196.84</b>	-	<b>5.89</b>	-
	<b>Other Comprehensive Income (OCI)</b>					
	A(1) Items that will not be reclassified to Profit or Loss	-	-	287.23	-	-
	A(2) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B(1) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	B(2) Income Tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-
	<b>Total Income</b>	-	<b>196.84</b>	-	<b>-293</b>	-
		-	-	<b>4</b>	<b>203.73</b>	-

**REGALIAA REALTY LIMITED**

VI	<b>Total Comprehensive Income &amp; other comprehensive income for the period</b>	-	-	-	-	202.73	-	17.21	
VII	<b>Paid up equity share capital (Face value of Rs.10 each)</b>	360.00	360.00	360.00	360.00	360.00		360.00	
VIII	<b>Earning per equity share:</b>								
	<b>(1) Basic and Diluted</b>	-	0.00	-	0.00	-	0.00	-	0.00

**Notes:**

a) The above audited financial results (standalone and consolidated) which are published in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25th June, 2020. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder.

b) The financial results (standalone and consolidated) have been audited by the Statutory Auditors of the Company.

c) Figures of the previous periods have been regrouped/rearranged, wherever necessary.

d) The figures of the fourth Quarter of the current financial year and for the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which was subject to limited review by the statutory auditors.

e) Going Concern Assessment – As per the management of the company it is positive that there will no impact on the company and real estate segment will gain in due course and accordingly will be able to initiate various steps to revive the business activities through mergers and acquisition, restructuring of activities along with the present investment of surplus funds into the diversified projects, etc for which various processes of formalities has already been commenced.

Accordingly, As per the management of the company it expects to earn future income and is in the process of marketing the ferns project phase II through a good business strategy.

Hence, the financial statements of the company for the YE 31.03.2020 are prepared based on the going concern assumption.

f) The company is yet to comply the following provisions of companies act 2013:

a. appointment of a Chief Financial Officer on board of the company as per section 203 of the companies act 2013.

b. The company is yet to file return of deposits in form DPT 3 for the YE 31.03.2019 as per companies (acceptance of deposits) rules 2014 with the registrar of companies.

c. The company is yet to file necessary satisfaction/closure of various charges created in the name of company against the immovable properties with the registrar of company for the loans availed in earlier years in accordance with section 82 of the companies act 2013.

g) The company recognised the settlement of account with Mrs G kala as per the Arbitration Order dated 26.11.2018 amounting to Rs 32,00,000/- as principal repayment and Interest amounting to Rs 30,31,019/- for the period from 2011 to 2019 which has been recognised in the statement of profit & loss for the period ended 31.03.2020.

h) 2.24 The company has paid a penalty for non compliance of SEBI regulations relating to penalty for failure to submit the information of pledge of share made by the promoters within the prescribed time as per the regulations.

For and on behalf of Board of Directors

**Regaliaa Realty Limited**

Krishnamurthy R

Company Secretary

Place: Chennai

Date: 25.07.2020

**Regaliaa Realty Limited**  
**No. 10, Tarapore Avenue, Harrington Road, Chennai 600031**  
**CIN:L70101TN1994PLC028978**

Statement of Assets and Liabilities	Rs. In Lakhs	
Particulars	31/03/2020 (Audited)	31/03/2019 (Audited)
<b>ASSETS</b>		
<b>Non -Current Assets</b>		
Property, Plant and Equipment	55	56
Capital Work -in-progress	-	-
Financial Assets	-	-
Investments	-	-
Non Current Tax Assets	45	45
Defered Tax Assets	62	62
	-	-
	-	-
<b>Total Non Current Assets</b>	<b>162</b>	<b>163</b>
<b>Current Assets</b>		
Inventories	374	584
Financial Assets		
Investments	-	-
Trade Receivables	4	4
Cash & Cash equivalents	0	0
	-	-
Other financial assets	-	-
Other Current Assets	-	-
<b>Total Current Assets</b>	<b>379</b>	<b>589</b>
<b>Total Assets</b>	<b>540</b>	<b>752</b>
<b>EQUITY &amp; LIABILITIES</b>		
Equity		
Equity Share capital	360	360
Other Equity	-816	-613
<b>Total Equity</b>	<b>-456</b>	<b>-253</b>
Liabilities		
Non -Current Liabilities		
Borrowings	563	516
Financial Liabilities		
Borrowings	-	-
Other Financial liabilities	-	-
<b>Total Non -Current Liabilities</b>	<b>563</b>	<b>516</b>
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	251	251
Other Financial liabilities	-	-
Other Current Liabilities	119	177
Provisions	62	61
<b>Total Current Liabilities</b>	<b>432</b>	<b>489</b>
<b>Total Liabilities</b>	<b>996</b>	<b>1,006</b>
<b>Total Equity and Liabilities</b>	<b>540</b>	<b>752</b>

For and on behalf of Board of Directors

**Regaliaa Realty Limited**

D. Sudhakara Reddy  
Managing Director

Place: Chennai  
Date: 25.06.2020

## Regaliaa Realty Limited

No. 10, Tarapore Avenue, Harrington Road, Chennai 600031

CIN:L70101TN1994PLC028978

Website: regaliaarealty.com

**Cash Flows Statement for the period ended 31 March 2020**

Particulars	For the year ended 31 Mar 2020	For the year ended 31 Mar 2020
<b>Cash flows from operating activities</b>		
Profit/(Loss) before tax	(2,02,73,066)	(17,21,240)
Add Depreciation on Fixed Assets	1,34,992	1,35,958
Operating cash flow before working capital changes	(2,01,38,074)	(15,85,282)
<i>Adjustment For:-</i>		
(Increase)/ Decrease in Current and Non-current financial assets	"	"
(Increase)/ Decrease in Other Current and Non-current assets	" * ( )	"
(Increase)/ Decrease in Trade Receivables	"	"
Increase/ (Decrease) in Current and Non-current liabilities	( ) ( / ' )	' \$ / \$ 0 /
Cash generated from operations	( / ' \$ \$ \$ ( # )	( 0 \$ ( % % * 0 )
Income taxes (paid)/refunded	"	"
<b>Cash generated from operations [A]</b>	<b>(47,00,062)</b>	<b>(8,61,198)</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets (Including Capital Work in Progress)	"	"
<b>Net cash generated used in investing activities [B]</b>	-	-
<b>Cash flows from financing activities</b>		
Receipt from Director	' # \$ * / \$ ) * .	0 \$ ( % % * 0
Decrease in Liabilities	( # ( \$ \$ \$ \$ \$ )	"
<b>Net cash generated from financing activities [C]</b>	<b>46,94,593</b>	<b>8,61,198</b>
<b>Increase in cash and cash equivalents [A+B+C]</b>	<b>(5,469)</b>	-
<b>Cash and cash equivalents at the beginning of the year</b>	<b>6,869</b>	<b>6,869</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,400</b>	<b>6,869</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	% \$ / & &	% \$ * * /
Balances with banks	"	( / \$ 0 ' )
" in current accounts	"	( / \$ 0 ' )
<b>Total cash and cash equivalents</b>	<b>1,400</b>	<b>6,869</b>

For and on behalf of Board of Directors

**Regaliaa Realty Limited**

D. Sudhakar Reddy

Managing Director

Place: Chennai

Date: 25.06.2020



**V. SENTHILNATHAN & Co.,**  
Chartered Accountants

2nd Floor, 71/1, Sai Kripa Flats,  
12th Avenue, Ashok Nagar,  
Chennai – 600 083  
Ph : 044-24746310, Telefax : 044-24744375  
E-mail : basenthil@gmail.com / aksegar@gmail.com  
Website : www. vsncas. com

## **Basis of Opinion**

## **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**



**V. SENTHILNATHAN & Co.,**  
Chartered Accountants

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## **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**





**V. SENTHILNATHAN & Co.,**  
Chartered Accountants

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12th Avenue, Ashok Nagar,  
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E-mail : basenthil@gmail.com / aksegar@gmail.com  
Website : www. vsncas. com

## **Other Matters**

V Senthilnathan  
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Senthilnathan  
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