

REGAL/SECTT/BSE/25-26
AUGUST 11th 2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 531033

SUBJECT: DISCLOSURE UNDER REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS 2015 ("LODR") FOR THE APPOINTMENT OF STATUTORY AUDITOR OF THE COMPANY - REG.

Respected Sir/Ma'am,

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company, at its meeting held on August 11th 2025, approved the appointment of statutory auditor of the company. M/S. RAJESH RAJ GUPTA & ASSOCIATES LLP, CHARTERED ACCOUNTANTS (FIRM REG. NO. 026338N/N500357) to act as a Statutory Auditor of the Company for a term of 5 (five) consecutive years from the conclusion of the 33rd Annual General Meeting till the conclusion of the 38th Annual General Meeting, subject to approval of the shareholders in the ensuing 33rd Annual General Meeting, in place of M/s DBS & Associates, Chartered Accountants, whose term will be expiring at the conclusion of the ensuing 33rd Annual General Meeting.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, are mentioned below as **Annexure-A**.

The above is for your information and dissemination to all concerned.

Thanking You,

Yours faithfully,

FOR REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

VINEET KHARKWAL
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: A/a

CIN: L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers)
Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India **Ph:** 9768132022
Email id: compliance.regal@gmail.com **Website:** www.regal-consultants.com



REGAL ENTERTAINMENT & CONSULTANTS LIMITED

ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Appointment of M/S. RAJESH RAJ GUPTA & ASSOCIATES LLP, CHARTERED ACCOUNTANTS (FIRM REG. NO. 026338N/N500357) to act as a Statutory Auditor of the Company.

| Particulars | Details |
|---|--|
| Reason for change - Appointment, Resignation, Removal, Death or otherwise | The Board of Directors has approved the Appointment of M/S. RAJESH RAJ GUPTA & ASSOCIATES LLP, CHARTERED ACCOUNTANTS, to act as a Statutory Auditor of the Company, for a term of 5 (five) consecutive years from the conclusion of the 33 rd Annual General Meeting till the conclusion of the 38 th Annual General Meeting, Subject to the approval of shareholders. |
| Date of Appointment/ Cessation & Term of Appointment | 11th August 2025 |
| Brief Profile (In case of Appointment) | Attached as Annexure B |
| Disclosure of relationships between Directors | NOT APPLICABLE |
| Information as required pursuant to BSE Circular with ref no. LIST/COMP/14/2018-19 dated June 20, 2018. | NOT APPLICABLE |

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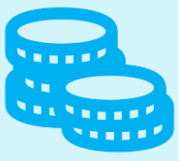
ANNEXURE B

Rajesh Raj Gupta & Associates LLP

Chartered Accountants



**Audit &
Assurances**



Taxation



**Statutory
Compliances**



**Outsourcing &
Consultancy**

- A Partnership firm, with partners having rich experience of more than 25 years together.
- PAN India network of associates, providing services at various locations.
- Branch Offices in Pune (Maharashtra), Chandigarh & Patna (Bihar), Jaipur (Rajasthan)
- The Firm is member of XLNC Group. A global association of Chartered Accountants.

About Us

Established in 2013
Head Office in New Delhi



Audit & Assurance Services



- Statutory Audits of Bank and Companies
- Internal Audits & Certifications
- Stock Audits & Due Diligence
- Non Financial (Performance Audits)

Audit & Assurance Services



Statutory Audits:

- As per Companies Act 2013
- As per Income Tax Act 1961 (Tax Audit & Transfer Pricing)
- As per GST Act 2017 & Former Excise & Service Tax Act



Due Diligence, Merger & Acquisition:

- For Banks, FIs & NBFCs
- Due Diligence During Takeover and M&A for Banks and Private Companies
- Physical verification of inventory and finished stock for large manufacturers (auto parts, chemicals, electronic, street furniture, liquor, newspaper etc.)
- Due Diligence During Takeover and M&A (Mergers & Acquisition)
- Legal documentation & Handholding during M&A



Internal Audits & Certifications:

- As Required by Management
- Section audits (Procurement, Production, Distribution etc.)
- Risk Management Procedures
- Identifying Areas of Potential Performance Improvement
- Helping Management in Implementation Policies
- Various Tax & Certification Works

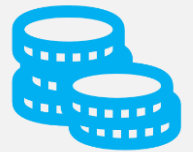


Non Financial Performance Audits:

- Operations Audits
- HR & Payroll Audits

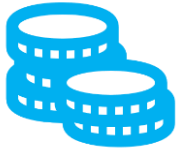


Taxation Services



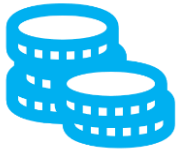
- Income Tax
- Goods & Services Tax (GST)
- International Taxation & Transfer Pricing
- Dual Taxation

Taxation Services



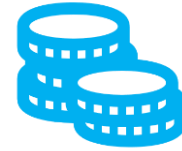
Income Tax:

- Advisory Services
- Computation of Income & Taxes
- Filing of Returns
- Handling of Assessment & Appeals
- Providing opinion in relation to tax planning
- Obtaining Section 281 Certificate
- Obtaining 12AA/80G Registration



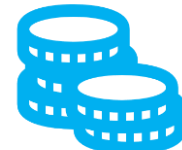
International Taxation & Transfer Pricing:

- Advisory Services
- Tax Residency Certificate
- Transfer Pricing Study as per Statutory Requirements
- System Study & Tax Impact Analysis
- Cross Border Certifications & Services
- Issue of Certificate in Form 15CB



Goods & Service Tax (GST):

- GST Impact Analysis on Business
- GST Registrations
- Filing of GST Returns
- Advisory Services
- Case Handling & Other Services



Dual/Expat Taxation:

- Tax Returns for Non Residents
- Tax Advice for Expats
- Withholding Tax Advice
- Assist in tax structuring of for Non Residents/Expats
- Obtaining Income Tax Clearance Certificate

Compliance Services



- ✚ RBI & FEMA Compliances
- ✚ Company Law Compliances
- ✚ Tax Compliances
- ✚ Other Statutory Compliances

Compliance Services



RBI & FEMA Compliances:

- Share Valuation & ODI Certificates
- NRI Funds Repatriation
- Approval for Branch, Liaison & Project Offices
- Services Related to New Share Issue & Annual Returns
- ECB and FCRA Compliances



Tax Compliances:

- Advisory Services
- Filing of Returns
- TDS Deduction, Deposit & Filing of Returns
- Issuance of Statutory Forms
- ICDS Compliance
- Country by Country Reporting
- SFT Filing
- Representations with Income Tax Department upto ITAT



Company Law Compliances:

- Incorporation of Companies
- Change in Name, Capital, Clauses etc
- Filing & Certifications of Various Forms
- ROC Search Reports
- Secretarial Compliances



Other Statutory Compliances:

- Factory Act Compliances (Building Approval & Factory Licence)
- FSSAI
- Legal Metrology Act
- Labour Laws
- Labour Laws (ESI, PF, PT, LWF, Shop & Establishment Act).
- RERA Compliances



Outsourcing & Consultancy Services



- 🎯 Outsourcing
- 🎯 Management Consultancy
- 🎯 Loan Syndication
- 🎯 Restructuring

Outsourcing & Consultancy Services



Outsourcing:

- Outsourcing of Accounting Functions (AP, AR & Back-end Analysis)
- Payroll
- AP, AR, R2R, Back-end Analysis, Reconciliation, & Balance confirmations
- Statutory Records (Fixed Asset Register)
- Ind-As Conversion
- Vendor Payments



Restructuring:

- Organisational Restructuring
- Balance Sheet Restructuring
- Mergers and Acquisitions (M&A)
- Valuation of Securities
- Feasibility Analysis of Projects



Management Consultancy:

- Risk Management
- Policy & Regulation
- Transaction Advisory
- Corporate Governance Strategy
- Process Management



Loan Syndication:

- Project Report & CMA data
- Advisory on Fund Requirements
- Identification of Fund Sources
- Meetings & Presentations



Our Clients



- 🎯 Public Sector Banks
- 🎯 Listed & Unlisted Companies
- 🎯 Subsidiaries of International Companies
- 🎯 Government & Public Sector Undertakings
- 🎯 Expats & NRIs
- 🎯 Entrepreneurs, Family Businesses & HNIs

Our Experience in various industries

- Banking
- Manufacturing
- Steel (plant & installation)
- IT & ITES
- Trading
- Non-Profit Organisations
- Printing/Newspaper
- Transportation
- Power (Solar)
- Pharmaceuticals
- Digital Media
- Tourism
- Education
- Construction
- Textiles
- Auto-parts & accessories
- Import/Export
- Electrical
- Entertainment
- Consultancy
- Trusts
- Chemical

Our Group Clients



M i s a w a
& Co., Ltd.

STYLEM

Our Group Clients



Our Group Clients



Our Leadership Team



- 👤 **Rajesh Gupta** - Founder & Principal
- 👤 **Manoj Kumar Rana** – Partner
- 👤 **Manu Katare** - Partner
- 👤 **Niraj Kumar** - Partner
- 👤 **Bhimi Ram**- Partner
- 👤 **Ajit Kumar**- Partner

Rajesh Gupta

Founder & Principal

Chartered Accountant (1997)

Expertise in Foreign Direct Investments in India, RBI & FEMA compliances, Foreign Taxation, Transfer Pricing and all compliance solutions for foreign stakeholders in India.

Reporting head of Statutory Compliances, Taxation, RBI & FEMA, FCRA, IFRS, Share Valuation, M&A, Accounting & Outsourcing solutions for national as well as international clients.

Experience in representation before authorities in Tax Assessments/Appeals for corporate/HNI clients and Due Diligence, Factoring Audits, Stock Audits etc. for various MNC Banks (Standard Chartered, Citi, HSBC) Indian Banks (PNB & Yes Bank) & Financial Institutions (PNB Housing Finance).

Manoj Kumar Rana

In-charge of Jaipur Branch

Commerce Graduate

Chartered Accountant (2011)

Focus Areas:

Equity Funding
Due Diligence
Feasibility Analysis
Bank Funding
Direct Taxation
Indirect Taxation

Manu Katare

Commerce Graduate

Chartered Accountant (2017)

Focus Areas:

Audit and Assurances
RBI Compliances
Direct-Taxation
International-Taxation
Due-Diligence

Niraj Kumar

In-charge of Pune Branch

Commerce Graduate

Chartered Accountant (2016)

Focus Areas:

Assurance
GST
Special Audits

Bhimi Ram

Post Graduate
Chartered Accountant
(2018)

Focus Areas:
Indirect Taxation

Ajit Kumar

In-charge of Patna
Branch

Commerce Graduate
Chartered Accountant
(2018)

Focus Areas:
Bank Audit
GST
Internal Audit

Why Us: Business Benefits

We support businesses to focus on Important revenue generation activities.

We take care of critical compliance and statutory activities.

Unique Blend of Services Under One Roof

- 🔗 Mid Sized - Ability to react to situations early and appropriately
- 🔗 Beyond Providing Advice - Practical solutions that deliver permanent business results
- 🔗 Work Closely & Collaboratively - Align our structure and reporting to meet with our clients (domestic & international) specific needs

Ongoing Cost Savings

- 🏠 Convert fixed costs to variable costs
- 🏠 Eliminate non-revenue generating activities
- 🏠 Eliminate need for staffing and personnel training



Thank You

CA. Rajesh Gupta



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