

Rajesh Raj Gupta & Associates LLP
Chartered Accountants

- 412A, Chiranjiv Tower, Nehru Place, New Delhi-110019, Ph. : 011-49424708
- E-mail : info@rrga.in, Web : www.rrga.in
- LLP Identity No. : AAT-7061

To

The Board of Directors
Regal Entertainment and Consultants Limited
419D, Fourth Floor, Horniman Circle Chambers
(Poddar Chambers), Syed Abdullah Brelvi Marg
Fort, Mumbai, Maharashtra, India - 400001

We have examined the books of accounts and other records of Regal Entertainment and Consultants Limited for the Half Year ending September 30, 2025. On the basis of the information submitted to us, we certify the following:

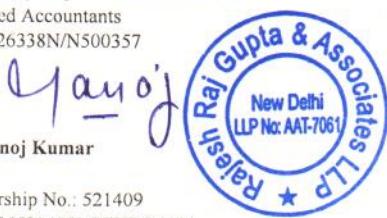
Sl	Particulars	Details
1	Name of the Company	Regal Entertainment and Consultants Limited
2	Certificate of Registration No.	13.00442
3	Registered office Address	419D, Fourth Floor, Horniman Circle Chambers(Poddar Chambers), Syed Abdullah Brelvi Marg, Fort, Mumbai, Maharashtra, India. 400001
4	Corporate office Address	N.A.
5	The Company has been classified by RBI as: (Investment Company / Loan Company/AFC/NBFC-MFI/NBFC-Factor/IFC/IDF-NBFC IFC/IDF-NBFC)	NBFC- Loan Company
6	Net Owned Fund (in Rs. Lakhs) (Calculation of the same is given in the Annexure)	212.27
7	Total Assets (in Rs. Lakhs)	260.05
8	Asset-Income pattern: (in terms of RBI Press Release 1998-99/1269 dated April 8,1999)	
a)	% of Financial Assets to Total Assets	99.94%
b)	% of Financial Income to Total Income (NBFC-Factor/NBFC-MFI/AFC/IFC may also report separately below)	100%
9	Whether the company was holding any Public Deposits, as on September 30, 2025	No
10	Has the company transferred a sum not less than 20% of its Net Profit for the year to Reserve Fund? (in terms of Section 45IC of the RBI Act, 1934)	No
11	Has the company received any FDI ? If Yes, did the company comply with the minimum Capitalization norms for the FDI ?	No
12	If the company is classified as an NBFC- Factor; a) % of Factoring Assets to Total Assets b) % of Factoring Income to Gross Income	N.A.
13	If the company is classified as an NBFC-MFI; % of Qualifying Assets to Net Assets (refer to Notification DNBS.PD.No.234 CGM (US) 2011 dated December 02, 2011)	N.A.
14	If the company is classified as an AFC; a) % of Advances given for creation of physical/real assets supporting economic activity to Total Assets b) % of income generated out of these assets to Total Income	N.A.
15	If the company is classified as an NBFC-IFC % of Infrastructure Loans to Total Assets	N.A.
16	Has there been any takeover/acquisition of control/ Change in Shareholding/ Management during the year which required prior approval from RBI? (please refer to per DNBR (PD) CC. No. 065/03.10.001/2015-16 dated July 09,2015 on the subject for details)	No

For and on behalf of

Rajesh Raj Gupta & Associates LLP

Chartered Accountants

FRN: 026338N/N500357



CA Manoj Kumar

Partner

Membership No.: 521409

UDIN: 26521409LQFXBO6983

Place: New Delhi

Date: 29-01-2026

Branches :

Maharashtra

Bihar

Rajasthan

Annexure

	Capital Funds - Tier I	(Rs. in Lakhs)
1	Paid up Equity Capital	307.21
2	Pref. Shares to be compulsorily converted into equity	-
3	Free Reserve:	
	a) General Reserve	1.00
	b) Share Premium	-
	c) Capital Reserves	-
	d) Debenture Redemption reserve	-
	e) Capital Redemption Reserve	-
	f) Credit Balance in P & L Account	-
	g) Other free reserves (Statutory Reserve u/s 45IC)	-
4	Special Reserves	-
	Total of 1 to 4	308.21
5	Less: i. Accumulated balance of loss	95.94
	ii. Deferred Revenue Expenditure	-
	iii. Prepaid Expenses and Other intangible Assets	-
	Owned Fund	212.27
6	Investment in shares of	-
	i) Companies in the same group	-
	ii) Subsidiaries	-
	iii) Wholly Owned Subsidiaries	-
	iv) Other NBFCs	-
7	Book value of debentures, bonds outstanding loans and advances, bill purchased and is counted (including H.P and lease finance) made to, and deposits with	-
	(i) Companies in the same group	-
	(ii) Subsidiaries	-
	(iii) Wholly Owned Subsidiaries/ Joint Ventures Abroad	-
8	Total of 6 and 7	-
9	Amount in item 8 in excess of 10% of Owned Fund	-
10	Net Owned Fund	212.27

