

VIDHI S SHAH & ASSOCIATES

CHARTERED ACCOUNTANT

**Office Address : Flat No. B 503, Vardhamanpura Co-op. Housing Society, Gangadham,
Pune – 411037. Mobile No.: 8378947755, Email: cavidhishah2021@gmail.com**

INDEPENDENT AUDITORS REPORT

To,
The Members of **REGENESIS FACILITY MANAGEMENT COMPANY PRIVATE LIMITED**

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying IND AS financial statements of **REGENESIS FACILITY MANAGEMENT COMPANY PRIVATE LIMITED**, (“the company”) which comprise the balance sheet as at 31st. March, 2025, the Statement of Profit and Loss, Cash flow statement and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit, total comprehensive income & changes in equity 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 IND AS 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.

Information Other than the Financial Statements and Auditor’s Report Thereon:

The Company’s Board of Directors is responsible for the other information. The other information comprises Annual report, the information included in the Management Discussion and Analysis, Board’s Report including Annexures to Board’s Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder’s Information, but does not include the Ind AS Financial Statements and our auditor’s report thereon.

Our opinion on the Ind AS 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 Ind AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS 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.

Responsibilities of Management and Those Charged with Governance 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 of these IND AS Financial Statements that give a true and fair view of the financial position, financial performance and changes in equity 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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.
- 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.

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 Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
 - c) The Balance Sheet, Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards referred under Section 133 of the Act as applicable, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) 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.
 - 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 dated June 13, 2017;
 - g) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, 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 in its financial statements refer note no 18 to the financial statements
 - 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, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. a) We have received representation from the Management that, to the best of its knowledge and belief, 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 person(s) or entity(ies), 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 the Ultimate Beneficiaries.

b) We have received representation from the Management that, to the best of its knowledge and belief, 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 ("Ultimate Beneficiaries") by or on behalf of the of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis-statement.

v. A) No final dividend has been proposed for the year 2024-25.

B) The Interim Dividend declared and paid by the company during the year and until the date of this report is in compliance Section 123 of the Act.

2. The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that, audit trail feature is not enabled for certain changes made, if any using privileged/ administrative access rights. Additionally, the audit trail of prior year has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the previous year.
3. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.

For VIDHI S SHAH & ASSOCIATES
Chartered Accountants
FRN: -159176W

CA Vidhi S. Shah
Proprietor
Mem. No. 604690
UDIN:
Place: Pune
Date:



Regenesis Facility Management Company Private Limited

CIN : U74900PN2008PTC132090

Balance Sheet as at March 31st, 2025

| | | | | (Rs. in Hundreds) | |
|-------------|-------------------------------|--|----------|----------------------|----------------------|
| Particulars | | | Note No. | As at March 31, 2025 | As at March 31, 2024 |
| A | | ASSETS | | | |
| | 1 | Non-current assets | | | |
| | | (a) Property, Plant and Equipment | 2A | 41 | 462 |
| | | (b) Intangible assets | | - | - |
| | | (c) Financial Assets | | | |
| | | (i) Investments | | - | - |
| | | (ii) Trade receivables | | - | - |
| | | (iii) Loans | | - | - |
| | | (iv) Other Financial Assets | 3 | 23,381 | 1,49,622 |
| | | (d) Deferred tax assets (net) | 4A | - | 1,594 |
| | | (e) Income Tax Assets | 4B | 29,562 | 29,530 |
| | | (f) Other non-current assets | | - | - |
| | | Total Non - Current Assets | | 52,983 | 1,81,208 |
| | 2 | Current assets | | | |
| | | (a) Inventories | | | - |
| | | (b) Financial Assets | | | |
| | | (i) Trade Receivables | 5 | 50,006 | 44,148 |
| | | (ii) Cash and cash equivalents | 6 | 21,231 | 11,445 |
| | | | | - | - |
| | | (iii) Others Bank balances | | - | - |
| | (c) Other current assets | 7 | 1,308 | 1,978 | |
| | | | 72,545 | 57,571 | |
| | | | | | |
| | | Total Assets (1+2) | | 1,25,528 | 2,38,779 |
| B | | EQUITY | | | |
| | 1 | Equity | | | |
| | | (a) Equity Share capital | 8 | 2,000 | 2,000 |
| | | (b) Other Equity | 9 | 82,402 | 1,82,352 |
| | | | | 84,402 | 1,84,352 |
| | | LIABILITIES | | | |
| | 2 | Non-current liabilities | | | |
| | | (a) Financial Liabilities | | | |
| | | (i) Borrowings | | - | - |
| | | (ii) Trade Payables | | | |
| | | (iii) Other financial liabilities (other than those specified in (b) below, to be specified) | | | |
| | | (b) Provisions | 10 | 15,488 | 16,241 |
| | | (c) Deferred tax liabilities (Net) | 4A | 2,512 | - |
| | | (f) Other non-current liabilities | | - | - |
| | | Total Non - Current Liabilities | | 18,000 | 16,241 |
| | 3 | Current liabilities | | | |
| | | (a) Financial Liabilities | | | |
| | | (i) Borrowings | | - | - |
| | | (ii) Trade Payables | 11 | 1,569 | 4,074 |
| | | (iii) Other financial liabilities | | 5,631 | 5,437 |
| | (b) Provisions | 12 | 9,061 | 16,973 | |
| | (c) Current Tax Liabilities | 4B | 2,598 | 7,894 | |
| | (d) Other current liabilities | 13 | 4,267 | 3,808 | |
| | | | 23,126 | 38,186 | |
| | | | | | |
| | | Total Equity and Liabilities (1+2+3) | | 1,25,528 | 2,38,779 |
| | | See accompanying notes to the financial statements | 1-29 | (0.01) | (0.01) |

In terms of our report of even date attached
For CA Vidhi S. Shah & Associates

For and on behalf of the Board of Directors

CA Vidhi Shah
Chartered Accountant
Proprietor
M. No. 604690
UDIN :
Place: Pune
Date:

Milind Kolte
Director
DIN : 00170760

Atul Bohra
Director
DIN : 06916681



Regenesis Facility Management Company Private Limited

CIN : U74900PN2008PTC132090

Statement of Profit and Loss for the year ended March 31, 2025

(Rs. in Hundreds)

| Particulars | Note No. | For the period ended March 31, 2025 | For the period ended March 31, 2024 |
|--|----------|-------------------------------------|-------------------------------------|
| I Revenue from operations | 14 | 1,34,054 | 1,09,252 |
| II Other Income | 15 | 4,896 | 7,612 |
| III Total Revenue (I + II) | | 1,38,951 | 1,16,865 |
| IV EXPENSES | | | |
| (a) Cost of construction/development, land, plots and development rights | | - | - |
| (b) Employee benefit expense | 16 | 58,773 | 65,640 |
| (c) Finance costs | | - | - |
| (d) Depreciation and amortisation expense | 2A & 2B | 421 | 503 |
| (e) Other expenses | 17 | 21,841 | 26,563 |
| Total Expenses (IV) | | 81,035 | 92,706 |
| V Share of profit / (loss) of joint ventures and associates | | - | - |
| (1) Share of profit / (loss) of joint ventures and associated | | - | - |
| V Profit before tax (III - IV) | | 57,915 | 24,159 |
| VI Tax Expense | | | |
| (1) Current tax | | 2,598 | 7,894 |
| (2) Deferred tax | | 4,549 | (2,667) |
| (3) Short / (Excess) provision for tax relating to prior years | | (598) | 2,108 |
| Total tax expense (VI) | | 6,549 | 7,334 |
| VII Profit after tax (V - VI) | | 51,367 | 16,825 |
| VIII Profit for the year (VII) | | 51,367 | 16,825 |
| IX Other comprehensive income | | | |
| (i) Items that will not be reclassified to profit or loss | | | |
| - Remeasurements of the defined benefit liabilities / (asset) | | (1,760) | (1,126) |
| (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | | 443 | 283 |
| X Total comprehensive income for the year (VIII + IX) | | 50,050 | 15,983 |
| XI Earnings per equity share : | | | |
| (1) Basic | | 257 | 84 |
| (2) Diluted | | 257 | 84 |
| See accompanying notes forming part of the financial statements | 1-29 | | |

In terms of our report of even date attached
For CA Vidhi S. Shah & Associates

For and on behalf of the Board of Directors

CA Vidhi Shah
Chartered Accountant
Proprietor
M. No. 604690
UDIN :
Place : Pune
Date:

Milind Kolte
Director
DIN : 00170760

Atul Bohra
Director
DIN : 06916681

Regenesis Facility Management Company Private Limited

CIN : U74900PN2008PTC132090

Cash Flow Statement for the year ended 31st March 2025



(Rs. in Hundreds)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|------------------------------|------------------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before tax: | 57,915 | 24,159 |
| <u>Adjustment for:</u> | | |
| Depreciation/Amortisation | 421 | 503 |
| Interest & Dividend received on Investments | (4,896) | (7,612) |
| Operating profit before Working Capital changes | 53,440 | 17,050 |
| Adjustments for changes in Working capital | | |
| (Increase)/Decrease in Trade Receivables | (5,858) | (3,092) |
| (Increase)/Decrease in Other Non current Financial - Others | 1,563 | 8,743 |
| (Increase)/Decrease in Other current assets | 670 | (195) |
| Increase/(Decrease) in Trade Payables | (2,506) | 9,504 |
| Increase/(Decrease) in Other current liabilities | (2,130) | (7,086) |
| Increase/(Decrease) in Short term Provisions | (8,665) | 8,286 |
| Cash generated from/ (used in) operations | 36,514 | 33,211 |
| Income taxes (paid)/refund received | (6,549) | (7,334) |
| Net Cash from / (used in) operating activities | 29,965 | 25,876 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Capital expenditure on Property, Plant and Equipment, CWIP including capital advances | - | - |
| Proceeds from sale of Fixed assets | - | - |
| Non Current Investments made | - | - |
| Fixed Deposits (placed)/withdrawn | 1,26,242 | (29,198) |
| Fixed Deposits placed not considered as cash and cash equivalents | - | - |
| Interest & Dividend received on Investments | 4,896 | 7,612 |
| Net Cash from/(used in) investing activities | 1,31,138 | (21,586) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Net increase / decrease in working capital borrowings | (1,50,00,000) | - |
| Dividend & Tax on dividend Paid | 1,48,48,683 | (430) |
| Changes in Equity | (1,51,317) | (430) |
| Net Cash from/(used in) financing activities | (1,51,317) | (430) |
| D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS | 9,786 | 3,861 |
| Cash and Cash Equivalents (Opening balance) | 11,444 | 7,584 |
| Cash and Cash Equivalents (Closing balance) | 21,230 | 11,444 |

Notes :

- 1 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

See accompanying notes forming part of the financial statements

In terms of our report of even date attached

For CA Vidhi S. Shah & Associates

For and on behalf of the Board of Directors

CA Vidhi Shah
Chartered Accountant
Proprietor
M. No. 604690
UDIN :
Place : Pune
Date:

Milind Kolte
Director
DIN : 00170760

Atul Bohra
Director
DIN : 06916681



Regenesis Facility Management Company Private Limited

CIN : U74900PN2008PTC132090

Statement of changes in equity for the year ended March 31, 2025

a. Equity share capital

| (Rs. in Hundreds) | |
|------------------------------|--------|
| Particulars | Amount |
| Balance As at March 31, 2023 | 2,000 |
| Change for the year | - |
| Balance As at March 31, 2024 | 2,000 |
| Change for the year | - |
| Balance As at March 31, 2025 | 2,000 |

b. Other Equity FY 2023-2024

(Rs. in Hundreds)

| Particulars | Reserve and Surplus | | | Total |
|---|----------------------------|-----------------|-------------------|----------|
| | Securities premium reserve | Capital reserve | Retained earnings | |
| Balance As at April 1, 2023 | | | 1,66,370 | 1,66,370 |
| Interim Dividend paid (Including Dividend Distribution tax) | - | - | - | - |
| Other Comprehensive Income | - | - | (842) | (842) |
| Profit for the year | - | - | 16,825 | 16,825 |
| Balance as at 31th March, 2024 | - | - | 1,82,352 | 1,82,352 |

c. Other Equity FY 2024-2025

(Rs. in Hundreds)

| Particulars | Reserve and Surplus | | | Total |
|---|----------------------------|-----------------|-------------------|---------------|
| | Securities premium reserve | Capital reserve | Retained earnings | |
| Balance As at April 1, 2024 | - | - | 1,82,352 | 1,82,352 |
| Interim Dividend paid (Including Dividend Distribution tax) | - | - | (1,50,00,000) | (1,50,00,000) |
| Other Comprehensive Income | - | - | (1,317) | (1,317) |
| Profit for the year | - | - | 51,367 | 51,367 |
| Balance as at 31st March, 2025 | - | - | (1,47,67,598) | (1,47,67,598) |

In terms of our report of even date attached

For CA Vidhi S. Shah & Associates

For and on behalf of the Board of Directors

CA Vidhi Shah
Chartered Accountant
Proprietor
M. No. 604690
UDIN :
Place : Pune
Date:

Milind Kolte
Director
DIN : 00170760

Atul Bohra
Director
DIN : 06916681

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note 2A: Property, Plant & Equipment

| (Rs. in Hundreds) | | | | | | | | | | | |
|----------------------|-----------------------|---------------------------|----------------------------|----------------------|-----------------------|--------------|---------------|----------------------|----------------------|----------------------|----------------------|
| Particulars | Deemed Cost | | | | Depreciation | | | | Impairment | Net Block | |
| | As at 1st April, 2024 | Additions during the year | Deductions during the year | As at March 31, 2025 | As at 1st April, 2024 | For the year | On deductions | As at March 31, 2025 | As at March 31, 2025 | As at March 31, 2025 | As at March 31, 2024 |
| Buildings | - | - | - | - | - | - | - | - | - | - | - |
| (Previous Period) | - | - | - | - | - | - | - | - | (-) | - | - |
| Plant & Equipment | 161 | - | - | 161 | 160.63 | - | - | 161 | - | - | - |
| | (161) | (-) | - | (161) | (160.63) | - | (-) | (161) | (-) | - | - |
| Furniture & Fixtures | 788 | - | - | 788 | 787.50 | - | - | 788 | - | - | - |
| | (788) | - | - | (788) | (704.34) | - | (-) | (704) | (-) | (83) | (83) |
| Office Equipment | 1,652 | - | - | 1,652 | 1,524.22 | 100 | - | 1,624 | - | 28 | 128 |
| | (1,652) | - | - | (1,652) | (1,158.83) | (183) | (-) | (1,342) | (-) | (310) | (493) |
| Vehicles | 3,205 | - | - | 3,205 | 2,871.11 | 321 | - | 3,192 | - | 13 | 334 |
| | (3,205) | (-) | - | (3,205) | (2,229.95) | (321) | - | (2,551) | (-) | (654) | (975) |
| Computers | 3,451.31 | - | - | 3,451 | 3,451.31 | - | - | 3,451 | - | - | - |
| | (3,451) | - | - | (3,451) | (3,617.19) | - | (-) | (3,617) | (-) | 166 | 166 |
| Total (A) | 9,256 | - | - | 9,256 | 8,795 | 421 | - | 9,215 | - | 41 | 462 |
| Total (I) | (9,256) | - | - | (9,256) | (7,871) | (503) | - | (8,374) | (-) | (882) | (1,385) |

Note 2B : Intangible Assets

| (Rs. in Hundreds) | | | | | | | | | | | |
|--------------------|-----------------------|---------------------------|----------------------------|----------------------|-----------------------|--------------|---------------|----------------------|----------------------|----------------------|----------------------|
| Particulars | Deemed Cost | | | | Amortisation | | | | Impairment | Net Block | |
| | As at 1st April, 2024 | Additions during the year | Deductions during the year | As at March 31, 2025 | As at 1st April, 2024 | For the year | On deductions | As at March 31, 2025 | As at March 31, 2025 | As at March 31, 2025 | As at March 31, 2024 |
| Computer software | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | (-) | - | | - | (-) | - | (-) | - | - |
| Total (B) | - | - | - | - | - | - | - | - | - | - | - |
| Total (II) | - | - | (-) | - | - | - | (-) | - | (-) | - | - |
| | | | | | | | | | | | |
| Total (A+B) | 9,256 | - | - | 9,256 | 8,795 | 421 | - | 9,215 | - | 41 | 462 |
| Total (I+II) | (9,256) | - | (-) | (9,256) | (7,871) | (503) | (-) | (8,374) | (-) | (882) | (1,385) |

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note No. 3 - Others Non current Financial Assets

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---|---------------------------------|---------------------------------|
| a) Fixed deposit more than 12 months | 23,381 | 1,49,622 |
| Total Financial assets at amortised cost | 23,381 | 1,49,622 |
| | | |
| Total | 23,381 | 1,49,622 |
| | | |

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note 4A - Deferred Tax Liabilities (Net)

| Significant components of deferred tax assets and liabilities for the year ended March 31, 2025 : | Opening balance | Recognized in the statement of profit or loss | Recognized in/reclassified from other comprehensive income | Closing balance |
|---|-----------------|---|--|-----------------|
| Deferred tax assets: | | | | |
| Expenses deductible in future years: | | | | |
| Compensated absences and retirement benefits | 1,891 | (4,443) | 443 | (2,109) |
| Financial guarantee premium | - | - | - | - |
| Property, plant and equipment | (297) | (106) | - | (403) |
| Total deferred tax assets | 1,594 | (4,549) | 443 | (2,512) |
| Deferred tax liabilities: | | | | |
| Property, plant and equipment | - | - | - | - |
| Compensated absences and retirement benefits | - | - | - | - |
| Effect on borrowing cost pursuant to application of effective interest rate m | - | - | - | - |
| Total deferred tax liabilities | - | - | - | - |
| Net Deferred tax assets/(liabilities) | 1,594 | (4,549) | 443 | (2,512) |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 4B : Income Tax (Assets)

| (Rs. in Hundreds) | | |
|---------------------------|---------------------------------|---------------------------------|
| Particulars | As at March 31, 2025 | As at March 31, 2024 |
| Current Tax Asset: | | |
| Advance income tax | 29,562 | 29,530 |
| Total | 29,562 | 29,530 |

Note - 4B : Income Tax (Liabilities)

| (Rs. in Hundreds) | | |
|--------------------------------|---------------------------------|---------------------------------|
| Particulars | As at March 31, 2025 | As at March 31, 2024 |
| Current Tax Liabilities | | |
| Income Tax payable | 2,598 | 7,894 |
| Total | 2,598 | 7,894 |

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note No. 5 - Trade receivables

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|-----------------------------------|-------------------------|-------------------------|
| Other trade receivables | | |
| (a) Secured, considered good | - | - |
| (a) Unsecured, considered good | 50,006 | 44,148 |
| (c) Doubtful | - | - |
| Less: Allowance for Credit Losses | - | - |
| Total | 50,006 | 44,148 |

Aging schedule in the following format for Trade Receivables as on 31.03.2025

(Rs. in Hundreds)

| Particulars | Outstanding for following periods from due date of payment# | | | | | Total |
|---|---|-----------------|-----------|-----------|-------------------|--------|
| | Less than 6 months | 6 months 1 year | 1-2 years | 2-3 years | More than 3 years | |
| a. Undisputed Trade receivables – considered good | 18,985.82 | 7,878 | 2,907 | 1,953 | 18,282 | 50,006 |
| b. Undisputed Trade Receivables – considered doubtful | | | | | | |
| c. Disputed Trade Receivables considered good | | | | | | |
| d. Disputed Trade Receivables considered doubtful | | | | | | |

Aging schedule in the following format for Trade Receivables as on 31.03.2024

| Particulars | Outstanding for following periods from due date of payment# | | | | | Total |
|---|---|-----------------|-----------|-----------|-------------------|--------|
| | Less than 6 months | 6 months 1 year | 1-2 years | 2-3 years | More than 3 years | |
| a. Undisputed Trade receivables – considered good | 10,405 | 12,539 | 3,523 | 1,008 | 16,673 | 44,148 |
| doubtful | | | | | | |
| c. Disputed Trade Receivables considered good | | | | | | |
| d. Disputed Trade Receivables considered doubtful | | | | | | |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 6: Cash and Cash Equivalents

| (Rs. in Hundreds) | | |
|--|---------------------------------|---------------------------------|
| Particulars | As at March 31, 2025 | As at March 31, 2024 |
| Current Cash and Cash Equivalents | | |
| (a) Balances with banks | 21,177 | 11,381 |
| (b) Cash in hand | 54 | 64 |
| Total | 21,231 | 11,445 |

Regenesis Facility Management Company Private Limited

Notes forming part of the financial statements

Note No. 7 - Other current assets

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (a) Advances to suppliers | 185 | 215 |
| (b) Balances with government authorities | 547 | 681 |
| (c) Prepaid expenses | 575 | 1,082 |
| Total | 1,308 | 1,978 |

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 8: Equity Share Capital

| Particulars | (Rs. in Hundreds) | |
|---|----------------------|----------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Authorised: 10,00,000 Equity shares of Rs. 10 each (as at March 31, 2021: 10,00,000 equity shares of ₹ 10/- each) (as at March 31, 2020: 10,00,000 equity shares of ₹ 10/- each) | 1,00,000 | 1,00,000 |
| | 1,00,000 | 1,00,000 |
| Issued, Subscribed and Fully Paid: 20000 Equity shares of Rs. 10 each fully paid up (as at March 31, 2021: 20,000 equity shares of ₹ 10/- each) (as at March 31, 2020: 20,000 equity shares of ₹ 10/- each) | 2,000 | 2,000 |
| Total | 2,000 | 2,000 |

a. Terms / Rights attached to equity Shares

The Company has only one class of equity shares having a face value of Rs. 10 per share. Accordingly, all equity shares rank equally with regards to dividends & share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

b. Reconciliation of Shares outstanding at the beginning of the reporting year

(Rs. in Hundreds)

| Equity Shares | As at March 31, 2025 | | As at March 31, 2024 |
|---|----------------------|--------------|----------------------|
| | No. of shares | Amount | Amount |
| At the beginning of the period | 200 | 2,000 | 2,000 |
| Issued During the period | - | - | - |
| Bought Back during the last year | - | - | - |
| Outstanding at the end of the year | 200 | 2,000 | 2,000 |

c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates

Out of equity shares issued by the company, shares held by its holding company are as below :

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | | As at March 31, 2024 |
|---|----------------------|--------|----------------------|
| | No. of shares | Amount | Amount |
| Kolte Patil Developers Limited, Holding Company 20,000 equity shares of Rs. 10 each fully paid | 200 | 2,000 | 2,000 |

d. Information regarding issue of shares in the last five years:

- i) The company has not received any shares without payment being received in cash
- ii) The company has not issued any bonus shares.
- iii) The company has not bought back shares as follows

e. Details of Shareholders holding more than 5% shares in the company :

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | | As at March 31, 2024 |
|---|----------------------|-----------|----------------------|
| | No. of shares | % holding | % holding |
| Equity Shares of Rs. 10 each fully paid | | | |
| Kolte Patil Developers Limited, Holding Company | 200 | 100% | 100% |

f. Details of Shareholding of Promoters

(Rs. in Hundreds)

| Shares held by promoters at the end of the year | | |
|---|-----------------|----------------------|
| Promoter Name | No. of shares** | % of total shares*** |
| Kolte Patil Developers Limited, Holding Company | 200 | 100.00% |
| Total | 200 | 100.00% |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 9 : Other Equity

(Rs. in Hundreds)

| Paticulars | As at March 31, 2025 | As at March 31, 2024 |
|--|---------------------------------|---------------------------------|
| (I) Retained Earnings : | | |
| Balance as at the beginning of the year | 1,82,352 | 1,66,370 |
| Profit for current period | 51,367 | 16,825 |
| Other Comprehensive Income | (1,317) | (842) |
| Less : | | |
| Interim Dividend Distributed during the year | (1,50,000) | - |
| Transfer to Reserve | | |
| Balance as at the end of the year | 82,402 | 1,82,352 |
| | | |
| Total | 82,402 | 1,82,352 |
| | | |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 10: Non Current Provisions

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---|---------------------------------|---------------------------------|
| (a) Provision for employee benefits | | |
| - Compensated absences [Leave Encashment] | 15,488 | 16,241 |
| - Gratuity | - | - |
| Total | 15,488 | 16,241 |

Regenesi Facility Management Company Private Limited

Notes forming part of the financial statements

Note - 11:(i) Current Trade Payables**(Rs. in Hundreds)**

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|---------------------------------|---------------------------------|
| i) Total Outstanding dues to Micro Enterprises and Small Enterprises | 788 | 3,401 |
| ii) Total Outstanding dues other than to Micro Enterprises and Small Enterprises | 780 | 673 |
| Total | 1,569 | 4,074 |

Ageing Schedule in the following format for TRADE PAYABLES as on 31.03.2025**(Rs. in Hundreds)**

| Particulars | Outstanding for following periods from due date of | | | | Total |
|----------------------------|---|------------------|------------------|------------------------------|--------------|
| | Less than 1 Year | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) MSME | 788 | - | - | - | 788 |
| (ii) Others | 780 | | | | 780 |
| (iii) Disputed Dues -MSME | - | - | - | - | - |
| (iv) Disputed Dues- Others | - | - | - | - | - |

Ageing Schedule in the following format for TRADE PAYABLES as on 31.03.2024**(Rs. in Hundreds)**

| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|----------------------------|---|------------------|------------------|------------------------------|--------------|
| | Less than 1 Year | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) MSME | 3,401 | - | - | - | 3,401 |
| (ii) Others | 673 | | | | 673 |
| (iii) Disputed Dues -MSME | - | - | - | - | - |
| (iv) Disputed Dues- Others | - | - | - | - | - |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 11: (ii) Other financial liabilities

| Particulars | As at March. 31, 2025 | As at March 31, 2024 |
|---|--------------------------|-------------------------|
| Other Financial Liabilities Measured at Amortised Cost | | |
| (g) Security Deposits | 5,631 | 5,437 |
| Total | 5,631 | 5,437 |

Regenesi Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 12: Current Provisions

(Rs. in Hundreds)

| Particulars | | As at March 31, 2025 | As at March 31, 2024 |
|--------------------|---|---------------------------------|---------------------------------|
| (a) | Provision for employee benefits | | |
| | (i) Compensated Absences [Leave Encashment] | 1,758 | 951 |
| | (i) Gratuity | 2,589 | 11,022 |
| (b) | Other Provisions | 4,713 | 5,000 |
| Total | | 9,061 | 16,973 |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note - 13: Other Current Liabilities

(Rs. in Hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---|---------------------------------|---------------------------------|
| a. Advances received from customers | 79 | 79 |
| b. Others | | |
| - Statutory Dues (Excise duty, service tax, sales tax, TDS, etc.) | 4,188 | 3,729 |
| Total | 4,267 | 3,808 |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note no - 14 Revenue from Operations

(Rs. in Hundreds)

| Particulars | For the period ended March 31, 2025 | For the period ended March 31, 2024 |
|----------------------|--|--|
| (a) Sale of Services | 1,34,054 | 1,09,252 |
| Total | 1,34,054 | 1,09,252 |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note no -15 Other Income

| Particulars | (Rs. in Hundreds) | |
|--|-------------------------------------|-------------------------------------|
| | For the period ended March 31, 2025 | For the period ended March 31, 2024 |
| (a) Interest Income on Bank deposits (at amortised cost) | 4,896 | 7,612 |
| Total | 4,896 | 7,612 |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note no -16 Employee Benefits Expense

| (Rs. in Hundreds) | | |
|---|--|--|
| Particulars | For the period ended March 31, 2025 | For the period ended March 31, 2024 |
| (a) Salaries and wages | 54,026 | 59,348 |
| (b) Contribution to provident and other funds | 1,904 | 2,253 |
| (c) Gratuity Expenses | 1,044 | 2,087 |
| (d) Staff welfare expenses | 1,799 | 1,951 |
| Total | 58,773 | 65,640 |

Regenesis Facility Management Company Private Limited
Notes forming part of the financial statements

Note no - 17 Other Expenses

(Rs. in Hundreds)

| Particulars | For the period ended March 31, 2025 | For the period ended March 31, 2024 |
|--------------------------------------|--|--|
| (a) Repairs and maintenance - Others | 437 | 420 |
| (b) Rates and taxes | 249 | 631 |
| (c) Insurance charges | 43 | - |
| (d) Payment to Auditors | 2,750 | 3,050 |
| (e) Legal and professional fees | 155 | 205 |
| (f) Travelling and Conveyance | 437 | 537 |
| (g) Communication | - | 168 |
| (h) Other General Expenses | 17,770 | 21,551 |
| Total | 21,841 | 26,563 |

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

18. Contingent liabilities (to the extent not provided for)

There are no contingent liabilities as on 31.03.2025.

19. Auditors Remuneration (net of GST) towards

(Rs. in hundreds)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---------------------------------|---------------------------------|
| Audit Fees including fees for quarterly limited | 2,750 | 3,050 |
| Total | 2,750 | 3,050 |

20. Employee Benefits

The details of employee benefits as required under Ind AS 19 'Employee Benefits' is given below:

(A) Defined Contribution Plan:

The Company contributes to provident fund and employee state insurance scheme which are defined contribution plans.

Amount recognized as an expense in the Statement of Income and Expenditure in respect of Defined Contribution Plans to Provident fund is Rs. Rs. 1,904/- (Previous Year – Rs. 2,253/-) and Employee State Insurance Scheme is Rs.0/- (Previous Year – Rs. 0)(Amount in Hundreds)

(B) Defined benefit plan:

Gratuity is a defined benefit plan covering eligible employees. The plan provides for a lump sum payment to vested employees on retirement, death while in employment or termination of employment of an amount equivalent to 15 days salary for each completed year of service. Vesting occurs on completion of five years of service.

Disclosure as required under Ind AS 19 on "Employee Benefits" in respect of defined benefit plan is as under:

i. The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:

(Amount in hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|----------------------------|----------------------------|
| Present value of funded defined benefit obligation | 26909.63 | 23740.09 |
| Fair value of plan assets | 24320.14 | 12717.96 |
| Funded status | | |
| Restrictions on asset recognized | | |
| Others | | |
| Net liability arising from defined benefit obligation | (2589.49) | (11022.13) |

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

- ii. **Movement in the present value of defined obligation (DBO) during the year representing reconciliation of opening and closing balances thereof are as follows:**

(Amount Rs. in hundreds)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---------------------------------|---------------------------------|
| Present value of benefit obligation at the beginning of the year | 23,740.09 | 19774.40 |
| Current service cost | 1,656.81 | 1443.62 |
| Past Service Cost | - | - |
| Interest cost | 1,646.77 | 1483.08 |
| Transfer In/(Out) | (1,033.08) | |
| Re-measurements on obligation [Actuarial (Gain) / Loss] : | | 1038.99 |
| Actuarial (Gains)/ Losses arising from changes in demographic assumption | - | - |
| Actuarial (Gains)/ Losses arising from changes in financial assumption | 879.48 | 638.00 |
| Actuarial (Gains)/ Losses arising from changes in experience adjustment | 723.10 | 400.99 |
| Benefits paid | (703.54) | - |
| Present value of Defined Benefit Obligation as at end of the year. | 26909.63 | 23740.09 |

- iii. **Changes in the fair value of plan assets during the year representing reconciliation of opening and closing balances thereof are as follows:**

(Amount Rs. in hundreds)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---------------------------------|---------------------------------|
| Fair value of Plan Assets at the beginning of the year | 12717.96 | 11965.19 |
| Interest income | 1294.85 | 897.39 |
| Contributions from the employer | 11235.74 | - |
| Re-measurement Gain / (Loss) : | | |
| Return on plan assets, excluding amount recognized in Interest Income - Gain / (Loss) | (157.18) | (86.55) |
| Mortality Charges & Taxes | (67.69) | (58.07) |
| Benefits paid | (703.54) | - |
| Amount paid on settlement | | |
| Fair value of Plan assets as on the end of the year | 24320.14 | 12717.96 |
| Actual Returns on Plan Assets | 1137.67 | 810.84 |

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

iv. Analysis of Defined Benefit Obligations

| (Amount Rs. in hundreds) | | |
|--|----------------------------|----------------------------|
| Particulars | As at March 31, 2025 | As at March 31, 2024 |
| Defined benefit obligations | 26,909.63 | 23,740.09 |
| Fair value of plan assets | 24,320.14 | 12,717.96 |
| Net Asset/(Liability) recognized in Balance sheet | (2,589.49) | (11,022.13) |

- v. In respect of Funded Benefits with respect to gratuity, the fair value of Plan assets represents the amounts invested through "Insurer Managed Funds".

vi. Expenses recognized in the statement of income and expenditure

| (Amount Rs. in hundreds) | | |
|--|---------------------------------|---------------------------------|
| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
| Current service cost | 1656.81 | 1443.62 |
| Transfer In/(Out) | (1,033.03) | - |
| Net Interest expense | 351.92 | 585.69 |
| Components of defined benefit costs recognised in income or expenditure | 975.65 | 2029.31 |

vii. Amount recognised in statement of Other Comprehensive Income

| (Amount Rs. in hundreds) | | |
|---|---------------------------------|---------------------------------|
| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
| Actuarial (Gain)/Loss | 0 | 0 |
| (i) arising from changes in demographic assumption | 0 | 0 |
| (ii) arising from changes in financial assumption | 879.48 | 638.00 |
| (iii) arising from changes in experience assumption | 723.10 | 400.99 |
| Remeasurement of plan assets (Gain)/Loss for the year in OCI | 157.18 | 86.55 |
| Total amount recognised in the statement of other comprehensive income | (9,383.90) | (11143.66) |

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

viii. Actual Contribution and benefit payments for the year

| (Amount Rs. in hundreds) | | |
|---|---------------------------------|---------------------------------|
| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
| Actual benefit paid directly by the company | (703.54) | - |
| Actual contributions | 1,123.574 | - |

ix. Principal Actuarial Assumptions for gratuity

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---|----------------------------|----------------------------|
| Discount Rate | 6.80% | 7.20% |
| Expected Rate of Increase in compensation levels | 8.00% | 8.00% |
| Expected Rate of Return on Plan Assets | 7.20% | 7.50% |
| Expected Average Remaining working lives of employees (Years) | 11.51 | 12.61 |
| Mortality Table | IALM(2012-14) ult | IALM(2012-14) ult |
| Withdrawal Rate | 3.00% | 3.00% |

- The discount rate is based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities.
- Expected Rate of Return of Plan Assets: This is based on the expectation of the average long term rate of return expected on investments of the Fund during the estimated term of obligations.
- Salary Escalation Rate: The estimates of future salary increases considered takes into account the inflation, seniority, promotion and other relevant factors.
- Withdrawal Rate: It is the expected employee turnover rate and should be based on the company's past attrition experience and future withdrawal expectations.

x. Disclosure related to indication of effect of the defined benefit plan on the entity's future cash flows:

Expected benefit payments for the year ending:

| (Rs. in hundreds) | | |
|----------------------------------|-------------------------|-------------------------|
| Particulars | As at March 31, 2025 | As at March 31, 2024 |
| March 31, 2026 | 930.00 | 920.00 |
| March 31, 2027 | 10,950.00 | 10,170.00 |
| March 31, 2028 | 690.00 | 730.00 |
| March 31, 2029 | 770.00 | 820.00 |
| March 31, 2030 | 860.00 | - |
| March 31, 2030-2034 | - | 5810.00 |
| March 31, 2031 to March 31, 2035 | 5960.00 | - |

Weighted Average duration of defined benefit obligation: 10.07 Years

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

(Previous Year: 11.33 Years)

- xi. Sensitivity analysis:** A quantitative sensitivity analysis for significant assumption is as shown below:

(Amount Rs. in hundreds)

| Effect on Defined Benefit Obligation on account of 1% change in the assumed rates: | | | | | | |
|---|----------------------|-------------|-------------------------------|-------------|------------------------|-------------|
| DBO Rates Types | Discount Rate | | Salary Escalation Rate | | Withdrawal Rate | |
| Year | 1% decrease | 1% Increase | 1% decrease | 1% Increase | 1% decrease | 1% Increase |
| March 31, 2025 | 29,341.73 | 24,800.12 | 25,035.61 | 29,020.38 | 27,091.80 | 26,745.13 |

The sensitivity results above determine their individual impact on Plan's end of year Defined Benefit Obligation. In reality, the plan is subject to multiple external experience items which may move the defined Benefit Obligation in similar or opposite directions, while the Plan's sensitivity to such changes can vary over time.

xii. Employee benefit plans

The plans typically expose the company to the actuarial risks such as: investments risk, interest risks, longevity risk and salary risk

| | |
|-----------------|---|
| Investment risk | The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. |
| Interest risk | A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments. |
| Longevity risk | The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability. |
| Salary risk | The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability. |

No other post-retirement benefits are provided to these employees.

In respect of the plan, the most recent actuarial valuation of the plan assets and the present value of the defined benefit obligation were carried out as at March 31, 2024 by Ranadey Professional Services, Fellow of the Institute of Actuaries of India. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

21. Segment Information

The Company is engaged in Real Estate. The operations of the company do not qualify for reporting as business segments as per the criteria set out under Indian Accounting Standard 108 (IND AS-108) on "Operating Segments". The Company is operating in

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

India hence there is no reportable geographic segment. Accordingly, no disclosure is required under IND AS - 108.

22. Earnings per share

| Particulars | (Amount Rs. in hundreds) | |
|--|---------------------------------|---------------------------------|
| | Year ended March 31, 2025 | Year ended March 31, 2024 |
| Net Surplus attributable to shareholders (Rs.) | 51,367 | 16,824.79 |
| Nominal value of equity shares – (Rs.) | 10 | 10 |
| Weighted average number of equity shares for basic and diluted EPS (Rs.) | 20000 | 20000 |
| Basic and Diluted earnings per share – (Rs.) | 256.83 | 84.12 |

23. Financial Instruments

1. Capital Management

The company's capital management objectives are:

- to ensure the company's ability to continue as a going concern.
- to maximize the return to stakeholders through the optimization of the debt and equity balance.

The company monitors capital on the basis of the carrying amount of equity as presented on the face of the statement of financial position. The company sets the amount of capital in proportion to its overall financing structure, i.e. equity and financial liabilities. The company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

a) Gearing Ratio:

The Gearing ratio at the end of the reporting period are as follows:

| Particulars | (Amount Rs. in hundreds) | |
|---------------------------------------|----------------------------|----------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Debt* (A) | - | - |
| Cash and bank balances (B) | 21,230.89 | 11444.89 |
| Net Debt C=(A-B) | (21,230.89) | (11444.89) |
| Total Equity (D) | 75,007.10 | 1,84,524.06 |
| Net debt to equity ratio (C/D) | -0.283 | -0.062 |

*Debt is defined as long-term and short-term borrowings including interest accrued on borrowings

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

24. Current tax and Deferred tax

The income tax expense can be reconciled to the accounting profit as follows:

(Amount Rs. in hundreds)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---------------------------------|---------------------------------|
| Profit Before tax | 57,915.28 | 24,159.17 |
| Enacted tax rate | 25.168% | 25.168% |
| Income tax calculated at enacted rate | 14576.12 | 6080.38 |
| Deferred Tax | 4,548.87 | (2,666.72) |
| Tax effect of income that is exempt from tax | - | - |
| (Excess)/ short Provision for tax of previous year | (598.49) | 2,107.53 |
| Tax effect of expenses not deductible in determining tax profit | (11,977.76) | 1,813.19 |
| Income tax expense recognized in income and expenditure | 6548.73 | 7,334.38 |

The tax rate used for the above reconciliation is the rate as applicable for the respective period payable by the entities in India on taxable profits under India tax laws.

Deferred Tax

The following is the analysis of Deferred Tax Assets presented in the Balance sheet

(Amount Rs. in hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--------------------------|-------------------------|-------------------------|
| Deferred tax assets | (2,512) | 1594.07 |
| Deferred tax liabilities | - | - |
| Deferred tax (Net) | (2,512) | 1594.07 |

Significant components of deferred tax assets and liabilities for the year ended March 31, 2025

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

| Significant components of deferred tax assets and liabilities for the year ended March 31, 2025 : | Opening balance | Recognized in the statement of profit or loss | Recognized in/reclassified from other comprehensive income | Closing balance |
|---|-----------------|---|--|-----------------|
| Deferred tax assets: | | | | |
| Expenses deductible in future years: | | | | |
| Compensated absences and retirement benefits | 1,891 | (4,443) | 443 | (2,109) |
| Financial guarantee premium | - | - | - | - |
| Property, plant and equipment | (297) | (106) | - | (403) |
| Total deferred tax assets | 1,594 | (4,549) | 443 | (2,512) |
| Deferred tax liabilities: | | | | |
| Property, plant and equipment | - | - | - | - |
| Compensated absences and retirement benefits | - | - | - | - |
| Effect on borrowing cost pursuant to application of effective interest rate method | - | - | - | - |
| Total deferred tax liabilities | - | - | - | - |
| Net Deferred tax assets/(liabilities) | 1,594 | (4,549) | 443 | (2,512) |

25. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

(Amount Rs. in hundreds)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|----------------------|----------------------|
| (i) Principal amount remaining unpaid to any supplier as at the end of the accounting year | 787.32 | 3,401.06 |
| (ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year | 3.42 | - |
| (iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day | - | 76.81 |
| (iv) The amount of interest due and payable for the year | - | 76.81 |
| (v) The amount of interest accrued and remaining unpaid at the end of the accounting year | 3.42 | 76.81 |
| (vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid | 80.24 | 76.81 |

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditor.

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

26. Related Party Transactions:

A. List of Related Parties

Related Parties are classified as:

Related Parties (as identified by the Management) are classified as:

| | | |
|---|--|--|
| 1 | Holding Company | Kolte- Patil Developers Limited |
| 2 | Key Managerial Person | 1. Rajesh Patil 2. Milind Kolte 3. Atul Bohra |
| 3 | Entities over which KMP and their relatives are able to exercise significant influence | 1. Carnation Landmarks LLP 2. Bluebell Township Facility Management LLP 3. Ankit Enterprises |

B. Related Party Transactions and Balance Outstanding

I. Transactions during the year:

| (Amount Rs. in hundreds) | | | |
|------------------------------|----------------------------|---------------------------|---------------------------|
| Type of transactions | Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
| Facility Management Services | Kolte Patil Developers Ltd | 1890 | 8256 |
| Facility Management Services | Ankit Enterprises | - | 247 |

II. Balances at year end:

| (Amount Rs. in hundreds) | | | |
|--------------------------|--------------------------------|----------------------|----------------------|
| Account Balances | Particulars | As at March 31, 2025 | As at March 31, 2024 |
| Share Capital | Kolte-Patil Developers Limited | 2000.00 | 2000.00 |
| Trade Receivables | Kolte-Patil Developers Limited | 11,737.60 | 13627.97 |
| Trade Receivables | Ankit Enterprises | - | 247 |

27. Details of CSR expenditure

CSR expenditure is not applicable to the company.

28. The financial statements for the year ended March 31, 2025 were approved by the Board of Directors.

29. Other statutory information-

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

Regenesis Facility Management Company Private Limited

Notes forming part of the Ind AS financial statements for the year ended March 31, 2025

- The Company does not have any transactions with companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- "The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries"
- "The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) 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
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,"
- The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

For and on behalf of the Board of Directors

Date: 17.05.2025
Place: Pune

Milind Kolte
Director
DIN:00170760

Atul Bohra
Director
DIN : 06916681