

REIGN PHARMA PRIVATE LIMITED

SHOP NO 402 4TH FLOOR
DWARIKA PLAZA
JHANJIHARDA, JUNAGADH - 362001

PAN
AAJCR5997F

STATUS
Company

AUDIT REPORT

FINANCIAL YEAR
2024-2025

ASSESSMENT YEAR
2025-2026



AUDITORS

D T SAMANI & CO.
PROPRITER

SF-24, RAVIKIRAN COMPLEX, VALIA ROAD
BHARUCH - 393002

Phone : 02646-250690 (M) 9904090590

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

728839950190925

Date of e-Filing

19-Sep-2025

Name	: REIGN PHARMA PRIVATE LIMITED
PAN/TAN	: AAJCR5997F
Address	: SHOP NO 402 4TH FLOOR, DWARIKA PLAZA ZANZARDA CHOWKDI, undefined, JUNAGADH, undefined, Gujarat, 362001
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 038787

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	REIGN PHARMA PRIVATE LIMITED
Address	SHOP NO 402 4TH FLOOR , DWARIKA PLAZA ZANZARDA CHOWKDI , JHANJHARDA , 11-Gujarat , 91-India , Pincode - 362001
PAN	AAJCR5997F
Aadhaar Number of the assessee, if available	

was conducted by m/s D T SAMANI & CO, in pursuance of the provisions of the Companies Act, 2013,
and We annex hereto a copy of their audit report dated 19-Sep-2025 along with a copy each of
a. the audited profit and loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025
b. the audited balance sheet as at 31-Mar-2025 ; and
c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	DAMODAR T. SAMANI
Membership Number	038787
FRN(Firm Registration Number)	109006W
Address	SF-24, RAVIKIRAN COMPLEX , VALIA ROAD , 11-Gujarat , 91-India , Pincode - 393002
Date of signing Tax Audit Report	19-Sep-2025
Place	BHARUCH
Date	19-Sep-2025

This form has been digitally signed by DAMODAR TULSIDAS SAMANI having PAN AAFPS1118J from IP Address - on 19/09/2025 05:36:30 PM Dsc SI.No and issuer 217166561100CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

No records added

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER, CASH BOOK, BANKBOOK AND OTHER BOOKS	SHOP NO 402 4TH FLOOR	DWARIKA PLAZA	JUNAGADH	362001	91-India	11-Gujarat

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER, CASH BOOK, BANKBOOK AND OTHER BOOKS

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			

No records added

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹4,01,353	₹0	₹0	₹4,01,353	₹0	₹0	₹0	₹0	₹40,135	₹3,61,218
2	WDV	Building @ 10%	10	₹66,66,106	₹0	₹0	₹66,66,106	₹0	₹0	₹0	₹0	₹6,66,611	₹59,99,495
3	WDV	Plant and Machinery @ 15%	15	₹2,84,49,250	₹0	₹0	₹2,84,49,250	₹27,07,107	₹27,07,107	₹0	₹0	₹45,07,558	₹2,66,40,799

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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No records added

20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
	No records added	

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

Sl. No.	Section	Nature of liability	Amount											
b. not paid on or before the aforesaid date.														
Sl. No.	Section	Nature of liability	Amount											
State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?			No											
27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.			No											
CEN/VAT /ITC	Amount	Treatment in Profit & Loss/Accounts												
Opening Balance	₹ 0													
Credit Availed	₹ 0													
Credit Utilized	₹ 0													
Closing /Outstanding Balance	₹ 0													
b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.														
Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)										
No records added														
Clause 28 to omitted from AY 2025-26 and onwards														
29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (vib) ? (Applicable till AY 2024-25)			No											
Please furnish the details of the same														
Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares								
No records added														
A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?			No											
b. Please furnish the following details:														
Sl. No.	Nature of income					Amount								
No records added														
B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?			No											
b. Please furnish the following details:														
Sl. No.	Nature of income					Amount								
No records added														
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]			No											
Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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1	DESTINO CONSTRUCTION	GIDC ANKLESHWAR	AAPFD4895H		₹50,00,000	₹98,00,000	Yes	Cheque		Account payee cheque
2	MADHURAM CONSTRUCTION	GIDC ANKLESHWAR	AASCM3573F		₹18,50,000	₹1,77,03,051	Yes	Cheque		Account payee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

If yes, please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

SI. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

SI. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	RKTR06060F	194C	PAYMENT TO A RESIDENT ADVERTISING CONTRACTOR/SUB-CONTRACTOR	₹2,35,89,078	₹2,35,89,078	₹2,35,89,078	₹4,61,503	₹0	₹0	₹0
2	RKTR06060F	194C	PAYMENT TO A RESIDENT CONTRACTOR/SUB-CONTRACTOR OTHER THAN ADVERTISING	₹1,83,82,402	₹1,83,82,402	₹1,83,82,402	₹3,61,250	₹0	₹0	₹0
3	RKTR06060F	194H	COMMISSION OR BROKERAGE TO RESIDENT	₹18,50,378	₹18,50,378	₹18,50,378	₹49,749	₹0	₹0	₹0
4	RKTR06060F	194J	FEES FOR PROFESSIONAL SERVICES TO RESIDENT	₹18,95,916	₹18,95,916	₹18,95,916	₹1,89,591	₹0	₹0	₹0
5	RKTR06060F	194Q	PAYMENT OF CERTAIN SUMS FOR PURCHASE OF GOODS	₹6,29,50,737	₹6,29,50,737	₹6,29,50,737	₹62,952	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

SI. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	RKTR06060F	26Q	31-Jul-2024	31-Jul-2024	Yes	
2	RKTR06060F	26Q	31-Oct-2024	26-Oct-2024	Yes	
3	RKTR06060F	26Q	31-Jan-2025	21-Jan-2025	Yes	
4	RKTR06060F	26Q	31-May-2025	28-May-2025	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
No records added		

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?

No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year			Preceding previous Year		
				%			%
(a)	Total turnover of the assessee	141669194			18754821		
(b)	Gross profit / Turnover	24266303	141669194	17.13	0	0	0.00
(c)	Net profit / Turnover	12425921	141669194	8.77	-4190491	18754821	-22.34
(d)	Stock-in-Trade / Turnover	28511608	141669194	20.13	0	0	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

Plant and Machinery @ 15%	1	17-Jul-2024	17-Jul-2024	₹ 4,95,173	₹ 0	₹ 0	₹ 0	₹ 4,95,173
	2	07-Dec-2024	07-Dec-2024	₹ 22,11,934	₹ 0	₹ 0	₹ 0	₹ 22,11,934

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added

This form has been digitally signed by DAMODAR TULSIDAS SAMANI having PAN AAFPS1118J from IP Address - on 19/09/2025 05:36:30 PM Dsc Sl.No and issuer 217166561100CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
773145330220925

Date of e-Filing
22-Sep-2025

Name	: REIGN PHARMA PRIVATE LIMITED
PAN/TAN	: AAJCR5997F
Address	: shop no 402,junagadh,JUNAGADH,Junagadh,Junagadh Azad Chowk S.O,Gujarat,INDIA,362001
Form No.	: Form 29B
Form Description	: Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 038787

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM NO. 29B [See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number -773145330220925

1. I have examined the accounts and records of

Name of the assessee

REIGN PHARMA PRIVATE LIMITED

Address of the assessee

shop no 402, junagadh, JUNAGADH,
Junagadh, Junagadh Azad Chowk
S.O, Gujarat, INDIA, 362001

PAN AAJCR5997F engaged in business of Manufacturing-Other manufacturing n.e.c.(4097) in order to arrive at the book profit during the year ended on the 31st March 2025.

2. I certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2025-26 is ₹ 12,49,758 which has been determined on the basis of the details provided in Annexure appended to this Form.

3. In my opinion and to the best of my knowledge and according to the explanations given to me the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefore NA

Name of the Signatory

DAMODAR TULSIDAS
SAMANI

Membership Number

038787

FRN(Firm Registration
Number)

0109006W

Address

SF 24 RAVIKIRAN COMPLEX,
VALIA
ROAD, Anklesvar, BHARUCH, BH
ARUCH, Ankleshwar S.O -
393001

Date of Audit Report

19-Sep-2025

Date

19-Sep-2025

Place

103.251.227.53

Part A

General details which are applicable to all the companies

1. Name of the assessee	REIGN PHARMA PRIVATE LIMITED
2. Address	shop no 402, junagadh, JUNAGADH, Junagadh, Junagadh Azad Chowk S.O, Gujarat, INDIA,

Sl. No.	Clause	Amount
1	iii-Loss B/f or unabsorbed depreciation	₹ 40,94,203

Total	₹ 40,94,203
-------	-------------

1	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).	₹ 0
4.		
1	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 33 of Part C).	₹ 0
5.		
1	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	-
6.		
1	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relatable to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	-
7.		
1	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No.11 to 17).	₹ 83,31,718
8.		
1	Are you an International Financial Services Centre Unit? Tax on Book Profit as computed in Sl. No.18	No ₹ 12,49,758
9.		
2	In case income-tax payable by the company referred to at Sl. No. 7 is less than 15 or 9 per cent (or as applicable rate) of its book profits shown at Sl. No. 18, the amount of income-tax payable would be as per Sl. No. 19.	₹ 12,49,758
0.		

Part B

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof)

2 7.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	-
2 8.	Convergence date	-
2 9.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	-
3 0.	To be increased or decreased by	
	(i) Amount or aggregate of amounts adjusted in Capital	-
	(ii) Amount or aggregate of amounts adjusted in Securities premium reserve.	-
	(iii) Amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	-
	(iv) Amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	-
	(v) Gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	-
	(vi) adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	-
	(vii) adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	-
	(vii) adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the	-
	(ix) any other adjustment (to be specified)	

Sl.	Nature	Amount
-----	--------	--------

REIGN PHARMA PRIVATE LIMITED

**SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
JUNAGADH, 362001**

MOB : 9033546875 EMAIL ID : info@reignpharma.com

CIN : U24290GJ2019PTC108167

Director's Report

To,

The Members of

REIGN PHARMA PRIVATE LIMITED

**SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
JUNAGADH, 362001**

Your Directors have pleasure in presenting the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31/03/2025.

FINANCIAL HIGHLIGHTS

Particulars	Current year	Previous Year
Revenue from operations	141669194.00	18754821.00
Other Income	2473711.00	23288.00
Total Income	144142905.00	18778109.00
Depreciation	6135477.00	5701597.71
Tax		
Current Tax	0.00	0.00
Deferred Tax	0.00	0.00
Profit/(Loss) after Tax	12425921.25	-4191475.70
Earnings per share (Rs.) :		
Basic	0.00	0.00
Diluted	0.00	0.00

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

During the year under review, The Company has earned a Profit after tax of Rs/- 12425921.25 compared to Rs/- -4191475.70 in the previous year.

DIVIDEND

Your director has assessed the ongoing financial condition of company and keeping the growth prospect of the business, board has decided not to recommend any dividend for period under review and internal accrual will be part of retained earnings.

REIGN PHARMA PRIVATE LIMITED

**SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
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CIN : U24290GJ2019PTC108167

STATE OF COMPANY'S AFFAIRS

Company is involved in the business of Building of complete constructions or parts thereof; civil engineering etc.

During the year under review, the total Income of the Company was Rs/- 144142905.00 against Rs/- 18778109.00 in the previous year . During the period, The Company has earned a Profit after tax of Rs/- 12425921.25 compared to Rs/- -4191475.70 in the previous year.

COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under the review the company has not commenced any new business.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this Report and their impact on financial position of the company is not determinable.

SHARE CAPITAL STRUCTURE OF THE COMPANY:

a) Authorized Capital:

Rs. 10000000 (Rs. One Cror) divided into 1000000 Equity Shares of Rs. 10 each.

b) Issued Capital:

Rs. 4900000 (Rs. Fourty Nine Lakh) divided into 490000 Equity Shares of Rs. 10 each..

c) Subscribed and Paid-up Capital:

Rs. 4900000 (Rs. Fourty Nine Lakh) divided into 490000 Equity Shares of Rs. 10 each.

BOARD OF DIRECTORS

The board of directors of the company duly constituted. Following Changes have been made during the year.-NO

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2024-25.

SN	Date of Meeting	Board Strength	No. of Directors Present
1	30/06/2024	2	2
2	30/09/2024	2	2
3	31/12/2024	2	2
4	30/03/2025	2	2

REIGN PHARMA PRIVATE LIMITED

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MOB : 9033546875 EMAIL ID : info@reignpharma.com

CIN : U24290GJ2019PTC108167

ATTENDANCE OF DIRECTORS

SN	DIN	Name	Designation	No of Meetings conducted During the Year	No of Meeting Attended
1	08443629	KISHAN VAGHASIYA	DIRECTOR	4	4
2	08443637	DHIRAJLAL NARIYA	DIRECTOR	4	4

PARTICULARS OF EMPLOYEES

There were no Employees were employed by the company whose remuneration exceeds the limit as specified within Section 197 read with Rule, 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis; and
- Company being an listed/unlisted company, the said para is applicable and complied accordingly / not applicable.
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

REPORTING OF FRAUDS BY AUDITORS

For the Financial year 2024-25 the Statutory Auditor has not reported any instances of frauds committed in the Company by its Officers or Employees.

INFORMATION ABOUT SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

As on March 31, 2025, the Company does not have any subsidiary, Joint venture or Associate Company.

REIGN PHARMA PRIVATE LIMITED

**SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
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CIN : U24290GJ2019PTC108167

DEPOSITS

The Company has not invited/ accepted any deposits from the public under Section 73 of the Companies Act, 2013, during the year ended March 31, 2025.

LOANS, GUARANTEES AND INVESTMENTS

During the Financial Year 2024-25, the particulars of Loan given, Guarantees given and Investments made and securities provided along with the purpose for which the loan or guarantee, security provided to be utilized by the receipt are provided in the audited financial statements of the Company read with notes on accounts forming part of the financial statements.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company. Particulars of Transactions with Related party with noted on accounts forming part of the Financial Statements.

Further all the necessary details of transaction entered with the related parties as defined under Section 188 of the Companies Act, as defined under Section 2 (76) of the said Act are attached herewith in form no. AOC-2 for your kind perusal and information.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

REGULATORY ACTION

During the year under review, there were no significant orders passed by the regulators or courts or tribunals impacting the going concern status of the company and its operations in future.

STATUTORY AUDITORS AND THEIR REPORT

At the Annual General Meeting, M/s. D.T.SAMANI & CO., Chartered Accountants (FRN No. 0109006W) was appointed as statutory auditors of the company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2029. In terms of the first proviso to Section 139 of the Companies Act, 2013.

Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

ANNUAL RETURN

REIGN PHARMA PRIVATE LIMITED

**SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
JUNAGADH, 362001**
MOB : 9033546875 EMAIL ID : info@reignpharma.com
CIN : U24290GJ2019PTC108167

The company do not have any website.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

FAILURE TO IMPLEMENT ANY CORPORATE ACTION

All the corporate action taken during financial year 2025 and reporting for the same with the concerned department has been completed within specified time limit.

APPRECIATION AND ACKNOWLEDGEMENT

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

Date 17/09/2025

Place ANKLESHWAR

For & on behalf of the Board of Directors


**KISHAN
VAGHASIYA**
(DIN : 08443629)


**DHIRAJLAL
NARIYA**
(DIN : 08443637)

REIGN PHARMA PRIVATE LIMITED

SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI, JHANJHARDA,
JUNAGADH, 362001

MOB : 9033546875 EMAIL ID : info@reignpharma.com

CIN : U24290GJ2019PTC108167

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: N.A.
2. Details of material contracts or arrangement or transactions at arm's length basis: N.A

Date 17/09/2025

Place ANKLESHWAR

For & on behalf of the Board of Directors



KISHAN
VAGHASIYA
(DIN : 08443629)



DHIRAJLAL
NARIYA
(DIN : 08443637)

REIGN PHARMA PRIVATE LIMITED

SHOP NO 402 4TH FLOOR, DWARIKA PLAZA, ZANZARDA CHOWKDI,
JHANJHARDA, JUNAGADH, 362001

MOB : 9033546875 EMAIL ID : info@reignpharma.com

CIN : U24290GJ2019PTC108167

LIST OF SHAREHOLDERS FOR/AS ON DATE OF AGM F.Y. 2024-25

Ledger Folio No.	Name of Shareholders	No. of Shares
1	KISHAN VAGHASIYA	112700
2	DHIRAJLAL NARIYA	63700
3	GIRDHAR VANPARIYA	24500
4	JAY NARIYA	63700
5	NITABEN VAGHASIYA	98000
6	RAMESH NARIYA	127400
TOTAL NO. OF SHARES		1000000

For and on behalf of the Board of Directors
REIGN PHARMA PRIVATE LIMITED



KISHAN VAGHASIYA
(Director)
DIN: 08443629



DHIRAJLAL NARIYA
(Director)
DIN: 08443637

Place: Ankleshwar
Dated: 17/09/2025

REIGN PHARMA PRIVATE LIMITED
SHOP NO 402, JUNAGADH, JUNAGADH AZAD CHOWK S.O, JUNAGADH, GUJARAT-
362001
CIN : U24290GJ2019PTC108167
BALANCE SHEET AS AT 31/03/2025

Particulars	Note No.	as at 31/03/2025	In ₹ Hundreds as at 31/03/2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	49000.00	49000.00
Reserves and surplus	2.2	(19696.78)	(143986.02)
Money received against share warrants		-	-
Share application money pending allotment		29303.22	(94986.02)
Non-current liabilities			
Long-term borrowings	2.3	840732.77	551614.67
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
Current liabilities			
Short-term borrowings		840732.77	551614.67
Trade payables	2.4	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		579454.69	184318.20
Other current liabilities	2.5	-	-
Short-term provisions	2.6	4919.53	-
		584374.22	184318.20
TOTAL		1454410.21	640946.85
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.7	448152.11	482066.95
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		448152.11	482066.95
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
Current assets			
Current investments		448152.11	482066.95
Inventories	2.8	-	-
Trade receivables	2.9	285116.08	20520.00
Cash and cash equivalents	3.0	638913.48	26168.70
Short-term loans and advances	3.1	22070.25	28609.96
Other current assets	3.2	60158.28	83581.24
		-	-
Accounting Policies and Notes on Accounts	1.0	1006258.09	158879.90
TOTAL		1454410.21	640946.85



For, Reign Pharma Pvt. Ltd.

[Signature]

Director

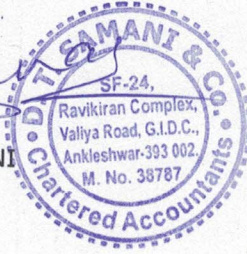
For, Reign Pharma Pvt. Ltd.

[Signature]

Director

In terms of our attached report of even date
For D T SAMANI & CO
CHARTERED ACCOUNTANTS.
FRN : 1090060W

DAMODAR TULSIDAS SAMANI
(PROPRIETOR)



For REIGN PHARMA PRIVATE LIMITED

KISHAN VAGHASIYA
(DIRECTOR)
(DIN : 08443629)

DHIRAJLAL NARIYA
(DIRECTOR)
(DIN : 08443637)

Place : ANKLEHSWAR

Date : 17/09/2025

REIGN PHARMA PRIVATE LIMITED
SHOP NO 402, JUNAGADH, JUNAGADH AZAD CHOWK S.O, JUNAGADH, GUJARAT-
362001

CIN : U24290GJ2019PTC108167

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025

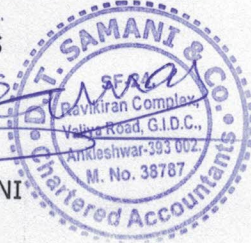
UDIN :

In ₹ Hundreds except earning per share

Particulars	Note No.	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Revenue from operations	3.3	1416691.94	187548.21
Other income	3.4	24737.11	232.88
Total Income		1441429.05	187781.09
Expenses			
Cost of materials consumed	3.5	-	-
Purchases of Stock-in-Trade	3.6	929349.60	140446.47
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	3.7	(264596.08)	(20520.00)
Employee benefits expense	3.8	-	-
Finance costs	3.9	28473.14	30858.98
Depreciation and amortization expense	4.0	61354.77	57015.98
Other expenses	4.1	562588.41	21894.42
Total expenses		1317169.84	229695.85
Profit before exceptional, extraordinary and prior period items and tax		124259.21	(41914.76)
Exceptional items	4.2	-	-
Profit before extraordinary and prior period items and tax		124259.21	(41914.76)
Extraordinary Items	4.3	-	-
Profit before prior period items and tax		124259.21	(41914.76)
Prior Period Items	4.4	-	-
Profit before tax		124259.21	(41914.76)
Tax expense:	4.5	-	-
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		124259.21	(41914.76)
Profit/(loss) from discontinuing operations	4.6	-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		124259.21	(41914.76)
Earnings per equity share:	4.8		
Basic		-	-
Diluted		-	-

In terms of our attached report of even date
For D T SAMANI & CO
CHARTERED ACCOUNTANTS
FRN : 1090060W

DAMODAR TULSIDAS SAMANI
(PROPRIETOR)



For REIGN PHARMA PRIVATE LIMITED


KISHAN VAGHASIYA
(DIRECTOR)
(DIN : 08443629)


DHIRAJLAL NARIYA
(DIRECTOR)
(DIN : 08443637)

Place : ANKLEHSWAR

Date : 17/09/2025

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025**Note No. 2.1 Share Capital**

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Authorised		
1000000 (800000) Equity Shares of ₹ 10/- Par Value	100000.00	80000.00
	100000.00	80000.00
Issued		
490000 (490000) Equity Shares of ₹ 10/- Par Value	49000.00	49000.00
	49000.00	49000.00
Subscribed		
490000 (490000) Equity Shares of ₹ 10/- Par Value	49000.00	49000.00
	49000.00	49000.00
Paidup		
490000 (490000) Equity Shares of ₹ 10/- Par Value Fully Paidup	49000.00	49000.00
	49000.00	49000.00

Shareholding of Promoters**Shares held by promoters as at 31/03/2025****Equity Shares of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	DHIRAJ NARIYA	63700	13	0
2	GIRDHAR VANPARIYA	24500	5	0
3	JAY NARIYA	63700	13	0
4	KISHAN VAGHASIYA	112700	23	0
5	NITABEN VAGHASIYA	98000	20	0
6	RAMESH NARIYA	127400	26	0

Shares held by promoters as at 31/03/2024**Equity Shares of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	DHIRAJ NARIYA	127400	26	0
2	GIRDHAR VANPARIYA	24500	5	0
3	JAY NARIYA	0	0	0
4	KISHAN VAGHASIYA	112700	23	0
5	NITABEN VAGHASIYA	98000	20	0
6	RAMESH NARIYA	127400	26	0

Note No. 2.2 Reserve and Surplus

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Profit and Loss Opening	(143995.87)	(102081.11)
Amount Transferred From Statement of P&L	124259.21	(41914.76)
Amount Transferred From Sundries		
Others	39.88	9.85
	39.88	9.85
	(19696.78)	(143986.02)
	(19696.78)	(143986.02)

Note No. 2.3 Long Term Borrowings

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Term Loan		

Banks	324838.76	551614.67
Loan and Advances From Related Parties	515894.01	0.00
	840732.77	551614.67

Note No. 2.4 Trade Payables

as at 31/03/2025

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	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	579454.69	0.00	0.00	0.00	0.00	579454.69
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2024

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	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	184318.20	0.00	0.00	0.00	0.00	184318.20
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 2.5 Other Current Liabilities

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
	0.00	0.00

Note No. 2.6 Short Term Provisions

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Employee Benefits		
Gratuity		
Tax Provision		
Other Tax	4919.53	0.00
	4919.53	0.00



For, Reign Pharma Pvt. Ltd.

[Signature]

Director

For, Reign Pharma Pvt. Ltd.

[Signature]

Director

Note No. 2.7 Property, Plant and Equipment

Particulars	Gross				Depreciation				Impairment			Net			
	Openin g as at 01/04 /2024	Additi on	Deduc tion	Reval uation	Closing as at 31/03/ 2025	Openi ng as at 01/04 /2024	Durin g Period	Deduc tion	Other Adj.	Closing as at 31/03/20 25	Openin g as at 01/04/ 2024	During Period	Reversa l	Closin g as at 31/03/20 /2025	Closin g as at 31/03 /2024
Land															
LAND	12720 9.27	368.86			127578. 13									12757 8.13	12720 9.27
Total	12720 9.27	368.8 6			127578 .13									12757 8.13	12720 9.27
Building															
BUILDING	81563. 02				81563.0 2	14901. 97	6332.8 0			21234.77				60328. 25	66661. 05
Total	81563 .02				81563. 02	14901 .97	6332. 80			21234.77				60328 .25	66661 .05
Plant and Machinery															
PLANT & MACHINERY	38617 8.68	27071. 07			413249. 75	10195 9.50	53922. 55			155882.05				25736 7.70	28421 9.18
Total	38617 8.68	27071 .07			413249 .75	10195 9.50	53922 .55			155882.05				25736 7.70	28421 9.18
Equipments															
Computer Equipments															
COMPUTER AND ACCESSORIES	336.75				336.75	149.86	118.04			267.90				68.85	186.89
Total	336.7 5				336.75	149.8 6	118.0 4			267.90				68.85	186.8 9
Furniture and Fixtures															
FURNITURE	4924.4 5				4924.45	1133.8 9	981.38			2115.27				2809.1 8	3790.5 6
Total	4924. 45				4924.4 5	1133. 89	981.3 8			2115.27				2809. 18	3790. 56
Grand Total	60021 2.17	27439 .93	0.00	0.00	627652 .10	11814 5.22	61354 .77	0.00	0.00	179499.99	0.00	0.00	0.00	44815 2.11	48206 6.95
Previous	57787 3.98	22348 .03	0.00	0.00	600222 .01	61139 .08	57015 .98	0.00	0.00	118155.06	0.00	0.00	0.00	48206 6.95	51673 4.90



For, Reign Pharma Pvt. Ltd.

For, Reign Pharma Pvt. Ltd.

Director

(Signature)

Note No. 2.8 Inventories

Particulars	In ₹ Hundreds	
	as at 31/03/2025	as at 31/03/2024
Raw Material	285116.08	20520.00
	285116.08	20520.00

Note No. 2.9 Trade receivables

Particulars	In ₹ Hundreds	
	as at 31/03/2025	as at 31/03/2024
Trade Receivable		
Unsecured considered good	638913.48	26168.70
	638913.48	26168.70

Ageing Schedule as at 31/03/2025

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	Not due	
(i) Undisputed Trade receivables - considered good	626373.48	0.00	0.00	0.00	0.00	0.00	626373.48
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ageing Schedule as at 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	Not due	
(i) Undisputed Trade receivables considered good	12686.71	0.00	0.00	0.00	0.00	0.00	12686.71
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 3.0 Cash and cash equivalents

Particulars	In ₹ Hundreds	
	as at 31/03/2025	as at 31/03/2024
Cash in Hand	7606.53	12234.29
Balances With Banks		
Others	22070.25	28609.96

Note No. 3.1 Short-term loans and advances

Particulars	In ₹ Hundreds	
	as at 31/03/2025	as at 31/03/2024
Loans and advances to others		
Secured, considered good		
SHORT TERM LOAN ADNCE	60158.28	83581.24
	60158.28	83581.24

Note No. 3.2 Other current assets

Particulars	In ₹ Hundreds	
	as at 31/03/2025	as at 31/03/2024
	0.00	0.00

Note No. 3.3 Revenue from operations

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Sale of Products		
Other Goods		
SALES IGST@18%	1272078.59	66139.00
SALES LOCAL @ 12%	3139.40	29427.80
SALES LOCALS @ 18%	141473.95	83156.84
JOBWORK SALES @ 12%	0.00	3000.28
SALES LOCAL @ 5 %	0.00	291.79
SALES OGS @ 18%	0.00	5532.50
	1416691.94	187548.21

Note No. 3.4 Other income

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Miscellaneous		
INTEREST RECEIVED	232.88	232.88
SUBCIDY	24504.23	0.00
	24737.11	232.88

Note No. 3.5 Cost of materials consumed

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 3.6 Purchases of Stock-in-Trade

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Stock in Trade		
PURCHASE ICE @ 5%	933.25	0.00
PURCHASE IGST @ 18%	96017.88	46981.30
PURCHASE IGST @ 5%	250.61	21.70
PURCHASE LOCAL @ 12 %	1817.80	429.28
PURCHASE LOCAL @ 18%	805997.66	83818.58
PURCHASE LOCAL @ 28 %	243.60	16.00
PURCHASE LOCALS	486.14	28.61
PURCHASE LOCALS @ 5%	23602.16	9116.80
REPAIRING & MAINTANCE @ 5%	0.50	0.00
REPAIRING & MAINTANCE @ 12%	0.00	34.20
	929349.60	140446.47

Note No. 3.7 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Opening		
Stock in Trade	20520.00	0.00
	20520.00	0.00

Closing		
Stock in Trade	285116.08	20520.00
Increase/Decrease	285116.08	20520.00
Stock in Trade	(264596.08)	(20520.00)
	(264596.08)	(20520.00)

Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Stock in Trade		
STOCK	(264596.08)	(20520.00)
	(264596.08)	(20520.00)

Note No. 3.8 Employee benefits expense

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

In ₹ Hundreds

Note No. 3.9 Finance costs

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Interest Expenses		
Interest Expenses	28253.52	30858.98
Bank Charges	219.62	0.00
	28473.14	30858.98

In ₹ Hundreds

Note No. 4.0 Depreciation and amortisation expense

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Depreciation & Amortisation		
Depreciation Tangible Assets	61354.77	57015.98
	61354.77	57015.98

In ₹ Hundreds

Note No. 4.1 Other expenses

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Manufacturing Service Costs Expenses		
Other Manufacturing Costs		
Other Manufacturing Expenses	509275.39	16810.73
Administrative and General Expenses		
Telephone Postage		
Telephone Expenses	436.68	135.42
Auditors Remuneration		
Audit Fees	0.00	120.00
Selling Distribution Expenses		
Transportation Distribution Expenses		
TRANSPORT EXP	3621.37	258.74
Other Expenses		
ACCOUNT WRITING CHARGES	600.00	180.00
BONUS EXPENSE	1364.90	0.00
COMMISSION EXP IGST @ 18%	7457.47	0.00
DRAINAGE EXPENSE	71.82	74.17
ETP EXPENSE @ 18 %	3562.56	0.00
INSURANCE EXPENSE	2134.53	1694.23
INTEREST ON LATE PAYMENT	114.98	0.00
LOADING & UNLOADING	1189.70	0.00
MEDICAL EXP	1018.98	0.00
NOTIFIED TAX	2785.12	0.00
OFFICE EXPENSE	1458.20	152.02
POSTAGE \$ COUIER @18%	367.45	0.00
PRINTING & STATIONERY	608.60	0.00
PROFESSIONAL FEES @18%	4185.30	0.00

In ₹ Hundreds

PROFESSIONAL CHARGES	13330.60	691.18
RCM PAID	148.87	0.00
REBET AND DISCOUNT	0.07	(13.27)
REPAIRING & MAINTANACE @ 18%	1956.32	462.64
REPARING & MAINTENCE	2034.51	0.00
ROUND OFF	(0.02)	(0.09)
STAFF WALFARE EXP	656.80	0.00
STATUTORY AUDIT FEES	750.00	0.00
TAX AUDIT FEES	750.00	0.00
TRAVELLING EXP	2708.21	1023.71
BANK CHARGES	0.00	289.28
INSURANCE EXP @ 18%	0.00	15.66
	562588.41	21894.42

Note No. 4.2 Exceptional items

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 4.3 Extraordinary Items

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 4.4 Prior Period items

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 4.5 Tax expense

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 4.6 Profit/(loss) from discontinuing operations

Particulars	In ₹ Hundreds	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 4.8 Earnings per equity share

Particulars	In ₹	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024

In terms of our attached report of even date
For D T SAMANI & CO
CHARTERED ACCOUNTANTS
FRN : 1090060W



DAMODAR TULSIDAS SAMANI
(PROPRIETOR)

For REIGN PHARMA PRIVATE LIMITED


KISHAN VAGHASIYA
(DIRECTOR)
(DIN : 08443629)


DHIRAJLAL NARIYA
(DIRECTOR)
(DIN : 08443637)

Place : ANKLEHSWAR

Date : 17/09/2025