



LIMITED REVIEW REPORT FOR COMPANIES (OTHER THAN BANKS)

To the Board of Directors of
REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results (the Statement) of **REAL GROWTH COMMERCIAL ENTERPRISES LIMITED** for the quarter ended 30th June, 2021, (the statement), being submitted by company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of company's opening balance sheet as at April 1, 2016 (transition date) prepared in accordance with the Companies Indian Accounting Standards Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practice and policies. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the standalone review engagement (SRE) 2410, review of interim financial information performed by the independent auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement(s). A review is limited primarily to enquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with its circular no. CIR/CFD/CMD/15/2015 dated November, 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement except as stated in Para 5 below:
5. We draw attention to the following matters:
 - (i) The company has adopted the Ind AS for the financial year commencing from April 1, 2017 and accordingly, the statement has been prepared by the Company's Management in compliance with Ind AS.



- (ii) That we wish to state that the company is in receipt of intimation from Bombay Stock Exchange that name of the company appeared under the list of shell companies. As represented to us the necessary submissions as desired are being filed by the company with the exchange and proceedings are still under process as on the date of this report.
- (iii) That appropriate measures need to be taken with regards to the payment and filing of outstanding statutory returns under the Income Tax and Goods and Service Tax Act. Further, the advances/recoverable including share application money have been represented to be fully realizable and according to the management no provision has been made against the same.

M/s AD Gupta & Associates
Chartered Accountants
Firm Registration No. 018763N



(Amit Gupta)

Membership No – 500134

Place: Delhi

Date: 15.03.2022

Udin: 22500134AIYAEL6265

Real Growth Commercial Enterprises Ltd.

(Regd. Office:- 1601, RG Trade Tower, Plot No. B-7, Netaji Subhash Place, Pitampura New Delhi North West DL 110034.)

Statement of Audited Financial Results for the quarter ended June 30, 2021.

	Particulars	For The Quarter Ended			For The Year Ended
		*June 30, 2021	*March 31, 2021	*June 30, 2020	March 31, 2021
		Unaudited	Audited	Unaudited	Audited
1	Income				
a	Revenue from Operations	-	60.00	-	191.10
b	Other Income	26.95	27.01	26.07	107.87
	Total Income	26.95	87.01	26.07	298.97
2	Expenses				
a	Cost of Material consumed	-	-	-	-
b	Purchase of Stock In Trade	-	(441.05)	4.50	(310.75)
c	Change in Inventories of Finished Goods, Work In Progress and Stock In Trade	-	493.29		493.29
d	Employees Benefit Expenses	9.37	5.13	4.07	27.28
e	Finance Cost	27.08	24.16	24.16	96.63
f	Depreciation and Amortisation Expenses	0.17	0.18	0.18	0.72
g	Other Expenses	2.14	2.06	2.25	9.42
	Total Expenses	38.76	83.78	35.16	316.61
3	Profit/(Loss) from Operations before exceptional items and Tax(1-2)	(11.81)	3.23	(9.09)	(17.63)
4	Exceptional Items Loss/(Gain)	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(11.81)	3.23	(9.09)	(17.63)
6	Tax Expenses:				
a	Current Tax & Previous Year Tax/(Reversal)	-	-	-	-
b	Deferred Tax	-	22.91	9.68	32.67
7	Net Profit/(Loss) for the period after tax (5-6)	(11.81)	(19.68)	(18.77)	(50.30)
8	Other Comprehensive Income				
	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-
	- Remeasurment of post-employment benefit obligation	-	-	-	-
	-Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-
9	Total Comprehensive Income (7+8)	(11.81)	(19.68)	(18.77)	(50.30)
	Paid up Equity Share Capital (Rs.10 Each)	400.00	400.00	400.00	400.00
10	Earning per share(of Rs.10 each) (refer note 4)				
a)	Basic	(0.30)	(0.49)	(0.47)	(1.26)
b)	Diluted	(0.30)	(0.49)	(0.47)	(1.26)

1. The above results for the quarter ended 30th June , 2021 were reviewed and approved by the Board of Directors at their respective meetings. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results subject to:

a. Company has defaulted in repayment of dues to bank effect thereof loan account declared as Non-Performing Asset in the month of July-2019.

b. That appropriate measures need to be taken with regards to the payment and filing of outstanding statutory returns and reversal of GST on account of creditors more than 180 days under the Goods and Service Tax Act.

2. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and the policies to the extent applicable.

3. Adoption of Ind AS 115 "Revenue from Contracts with Customers"

The Ministry of Corporate Affairs (MCA), on 28th March, 2018, notified Ind AS 115 "Revenue from Contracts with Customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new standard is effective for accounting period beginning on or after 1st April, 2018. The adoption of Ind AS 115 by the Company effective 1st April, 2018 has no significant impact on the financial results for the said quarter.



For and on behalf of Board of Directors
REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

Deepak Gupta
(Wholetime Director)
DIN: 01890274

Rajesh Goyal
(Director)
DIN: 01339614

Place: Delhi

Dated: 15-03-2022

UDIN: 22500134AIYAEL6265

Real Growth Commercial Enterprises Ltd.
(Regd. Office:- 1601, RG Trade Tower, Plot No. B-7, Netaji Subhash Place, Pitampura New Delhi- 110034.)


Segment wise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2021


Sr. No.	Particulars	For The Quarter Ended			Yeard Ended
		*June 30, 2021	*March 31, 2021	*June 30, 2020	March 31, 2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	Trading	-	-	-	91.10
	Real Estate	0.87	60.87	-	103.49
	Unallocated	26.07	26.14	26.07	104.38
	Total Segment Revenue	26.95	87.02	26.07	298.97
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income From Operations	26.95	87.02	26.07	298.97
2	Segment Results(Profit before Interest Costs and Tax)				
	Trading	(0.23)	(53.97)	5.82	(97.41)
	Real Estate	0.87	60.91	0.63	101.40
	Unallocated	(12.46)	(3.72)	2.64	(21.63)
	Total Segment Results	(11.81)	3.22	(9.09)	(17.64)
	Less: Inter Segment Results	-	-	-	-
	Net Segment Results	(11.81)	3.22	(9.09)	(17.64)
	Less: (i) Interest**	-	-	-	-
	(ii) Other Un allocable Expenditure net of Unallocable Income	-	-	-	-
	Profit/(loss) after Interest Cost but before Exceptional items	(11.81)	3.21	(9.09)	(17.64)
	Exceptional Items	-	-	-	-
	Total Profit/(loss) before tax	(11.81)	3.21	(9.09)	(17.64)
3	Segment Assets				
	Trading	1,157.86	1,119.78	1,553.15	1,119.78
	Real Estate	5,971.95	5,975.57	6,073.41	5,975.57
	Unallocated	118.32	152.02	148.35	152.02
	Total Segment Assets	7,248.13	7,247.37	7,774.90	7,247.37
4	Segment Liabilities				
	Trading	3,361.26	3,264.76	3,860.31	3,264.76
	Real Estate	449.57	552.40	555.05	552.40
	Unallocated	3,437.30	3,430.21	3,359.54	3,430.21
	Total Segment Liabilities	7,248.13	7,247.37	7,774.90	7,247.37

-Previous figures have been re-grouped / rearranged in accordance with the revised Schedule III of the Companies Act,2013 wherever required.



For and on behalf of Board of Directors
REAL GROWTH COMMERCIAL ENTERPRISES LIMITED


Deepak Gupta
(Wholetime Director)
DIN: 01890274


Rajesh Goyal
(Director)
DIN: 01339614

Place: Delhi

Dated: 15-03-2022

UDIN: 22500134AIYAEL6265

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

CIN No. L70109DL1995PLC064254

Balance sheet as at 30th June 2021

(All amounts are in (₹) unless otherwise specified)

Figures in Lacs(₹)

	Note No.	As at 30th June 2021	As at 31st March 2021
I. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	3	2.04	2.21
(b) Financial Assets	4		
(i) Other Financial Asset	4.1	5.92	5.92
(c) Deferred Tax Assets (Net)	5	25.18	25.18
(d) Other Non-Current Assets	6	5,552.42	5,552.42
		5,585.55	5,585.72
2 Current assets			
(a) Inventories	7	398.81	398.81
(b) Financial Assets	8		
(i) Trade Receivables	8.1	1,119.24	1,119.78
(ii) Cash and Cash Equivalents	8.2	5.39	4.93
(c) Current Tax Assets (Net)	9	79.80	79.80
(d) Other Current Assets	10	59.33	58.33
		1,662.57	1,661.65
Total Assets		7,248.13	7,247.37
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	11	400.00	400.00
(b) Other Equity	12	855.60	867.41
		1,255.60	1,267.41
2 Liabilities			
(i) Non-current liabilities			
(a) Financial Liabilities	13		
(i) Borrowing	13.1	921.75	894.69
(ii) Other financial liabilities	13.2	0.57	0.55
(b) Provisions	14	13.91	13.58
(c) Other Non-Current Liabilities	15	843.23	869.31
		1,779.47	1,778.13
(ii) Current liabilities			
(a) Financial Liabilities	16		
(i) Trade payables	16.1	400.28	400.28
(ii) Other Financial Liabilities	16.2	281.98	270.76
(iii) Borrowings	16.3	2,864.07	2,864.07
(b) Other Current Liabilities	17	500.15	500.15
(c) Provisions	18	166.56	166.56
		4,213.05	4,201.83
Total Equity and Liabilities		7,248.13	7,247.37

For and on behalf of Board of Directors
REAL GROWTH COMMERCIAL ENTERPRISES
Deepak Gupta
(Wholtime Director)
DIN: 01890274
Rajesh Goyal
(Director)
DIN: 01339614


Place : New Delhi

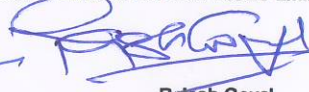
Date : 15-03-2022

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED
CIN No. L70109DL1995PLC064254
Statement of Profit and Loss for the year ended 30th June 2021
(All amounts are in (₹) unless otherwise specified)

		Figures in Lacs(₹)		
		Note No.	For the year ended 30th June 2021	For the year ended 31st March 2021
I.	Revenue from operations	19	-	191.10
II	Other Income	20	26.95	107.87
III	Total Revenue (I+II)		26.95	298.97
	Expenses			
	Cost of Goods Sold	21	-	182.55
	Employee benefit expense	22	9.37	27.28
	Finance costs	23	27.08	96.63
	Depreciation and amortization expense	24	0.17	0.72
	Other Expenses	25	2.14	9.42
IV	Total Expenses (IV)		38.76	316.61
V	Profit before exceptional items and tax (III - IV)		(11.81)	(17.63)
VI	Exceptional Items		-	-
VII	Profit before tax (V - VI)		(11.81)	(17.63)
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Earlier Year tax		-	-
	(3) Deferred tax		-	32.67
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)		(11.81)	(50.30)
X	Profit/(Loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(Loss) from discontinued operations (X - XI)		-	-
XIII	Profit/(Loss) for the period (IX + XII)		(11.81)	(50.30)
XIV	Other Comprehensive Income			
	A. (i) Items that will be reclassified to Profit or Loss			
	(ii) Income Tax relating to Items that will be reclassified to Profit or Loss		-	-
	B. (i) Items that will not be reclassified to Profit or Loss		-	-
	- Remeasurment of post-employment benefit obligation		-	-
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss		-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period		(11.81)	(50.30)
XVI	Earning per equity share: (For Continuing Operation)			
	(1) Basic (in Rs.)	26	(0.30)	(1.26)
	(2) Diluted (in Rs.)		(0.30)	(1.26)
XVII	Earnings Per Equity Share: (For Discontinuing Operation)			
	(1) Basic (in Rs.)		-	-
	(2) Diluted (in Rs.)		-	-
XVIII	Earnings Per Equity Share: (For Continuing and Discontinued Operation)			
	(1) Basic (in Rs.)		(0.30)	(1.26)
	(2) Diluted (in Rs.)		(0.30)	(1.26)

For and on behalf of Board of Directors
REAL GROWTH COMMERCIAL ENTERPRISES LIMITED


Deepak Gupta
 (Wholetime Director)
 DIN: 01890274


Rajesh Goyal
 (Director)
 DIN: 01339614

Place : New Delhi

Date : 15.03.2022

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

CIN No. L70109DL1995PLC064254

Notes to financial statements for the Year Ended June 30, 2021

(All amounts are in ₹) unless otherwise specified)

Note :- 4 Financial Assets- Non Current**Note :- 4.1 Other Financial Asset**

Particulars	As at 30th June 2021	As at 31st March 2021
a) Fixed deposits with banks (Incl Interest accrued)*	3.32	3.32
b) Security Deposit	2.60	2.60
Total	5.92	5.92

* FDR of Rs.0.01 crores is pledged with DVAT dept., Rs. 0.0025 crore is pledged with UPVAT department

Note :- 5 Deferred Tax

Particulars	As at 30th June 2021	As at 31st March 2021
Deferred tax Asset (Net)		
Deferred tax asset		
Impact of expenditure charged to the statement of profit and loss in the current year but allowed for tax purposes on payment basis:		
Fixed assets: Impact of difference between tax depreciation and depreciation/amortization charged for the financial reporting	1.38	1.38
Disallowances on Payments due under section 43B and section 40 not allowable	23.79	23.79
Gross deferred tax asset	25.18	25.18
Deferred tax asset (Net)	25.18	25.18

Note :- 6**Other Non Current Assets**

Particulars	As at 30th June 2021	As at 31st March 2021
Advance Against Property*	5,552.42	5,552.42
Total	5,552.42	5,552.42

*The company has taken over the bookings in immovable property from one of the related party M/s Rajesh Projects (India) Pvt. Ltd. having book value of Rs. 55.52 Crores (Previous Year Rs.51.50 crores) and advised its Debtors to make direct payment to such party from whom the said booking is takeover. Further Certain petition in terms of Section 9(5) of the Insolvency and Bankruptcy Code, 2016 are under process against M/s Rajesh Projects (India) Pvt. Ltd. with honorable National Company Law Tribunal.

Note :- 7 Inventories

(As quantified, valued and certified by the management)

Particulars	As at 30th June 2021	As at 31st March 2021
Shares	0.62	0.62
Commercial units (a)	398.19	398.19
Traded Goods (b)	-	-
Total	398.81	398.81

a.) Property provided as security for cash credit.

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED
CIN No. L70109DL1995PLC064254
Notes to financial statements for the Year Ended June 30, 2021
(All amounts are in (₹) unless otherwise specified)

Note :- 8 Financial Assets

Note :- 8.1 Trade Receivables	As at 30th June 2021	As at 31st March 2021
Particulars		
Outstanding for a period exceeding six months from the date they are due for payment	1,098.23	1,098.77
Other Receivables	21.01	21.01
Unsecured Considered Good*	1,119.24	1,119.78

Total

* Hypothecation towards Cash Credit Limit

* The company could not obtain the balance confirmations in majority of the cases due to non-availability of reconciliation of the account balances. In the opinion of the management ultimate effect on the net receivables and payables may not be material. The company has directed / advised its customers to make direct payment to its suppliers and the said party from whom the company has taken over the Bookings of apartments. Accordingly the company has paid off / settled the suppliers and customers.

	As at 30th June 2021	As at 31st March 2021
Note 8.2 : Cash and Cash equivalent		
Particulars		
Balances with banks:		
On current account *		
-In Indian Rupee	2.90	2.33
Cash in hand (as certified by the Management)		
-Indian Currency	2.49	2.59
Total	5.39	4.93

* It includes certain balances of the bank accounts which are deemed to be dormant for which outstanding balance Rs. 1.92 Lacs

Note :- 9 Current Tax Assets

Particulars	As at 30th June 2021	As at 31st March 2021
Income Tax refund entitlements	79.80	79.80
Total	79.80	79.80

Note :- 10 Other Current Assets

Particulars	As at 30th June 2021	As at 31st March 2021
Other Expense Recoverable	59.33	58.33
Total	59.33	58.33

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

CIN No. L70109DL1995PLC064254

Notes to financial statements for the Year Ended June 30, 2021

(All amounts are in (₹) unless otherwise specified)

Note : - 11**Equity Share capital**

Particulars	As at 30th June 2021	As at 31st March 2021
Authorised shares		
42,50,000 (P.Y. 42,50,000) equity shares of Rs. 10/- each	425.00	425.00
20,75,000, (P.Y. 20,75,000) preference shares of Rs. 100/- each	2,075.00	2,075.00
	2,500.00	2,500.00
Issued, subscribed and fully paid-up shares		
(40,00,000 (PY 40,00,000) number of Equity Shares @ Rs.10 each)	400.00	400.00
Total	400.00	400.00
Note :- 11.1 Reconciliation of the number of equity shares and share capital	As at 30th June 2021	As at 31st March 2021
	No. of shares	No. of shares
Issued/Subscribed and Paid up equity Capital outstanding at the beginning of the	40,00,000	40,00,000
Add: Shares Issued during the year*		
Issued/Subscribed and Paid up equity Capital outstanding at the end of the year	40,00,000	40,00,000

Note :- 11.2 Terms/rights attached to equity shares

The Company has one class of equity shares having a par value of Rs. 10/ per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the share holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

Note :- 11.3 Details of Equity Shares held by shareholders holding more than 5% of the aggregate shares in the company

Name of the shareholder	As at 30th June 2021	As at 31st March 2021
	% of holding	% of holding
Rajesh Projects (India) Pvt. Ltd. (No. of Shares -6,40,000 Previous Year Same)	16%	16%



REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

CIN No. L70109DL1995PLC064254

Notes to financial statements for the Year Ended June 30, 2021

(All amounts are in (₹) unless otherwise specified)

Note :- 12 Retained Earnings

Particulars	As at 30th June 2021	As at 31st March 2021
Retained Earnings		
Opening Balance	867.41	917.72
Add: Profit during the period transfer from statement of profit & loss	(11.81)	(50.30)
Total	855.60	867.41

Note :- 13 Financial Liabilities**Note :- 13.1 Borrowings**

Particulars	As at 30th June 2021	As at 31st March 2021
Redeemable Preference Share Capital (a)	921.75	894.69
Total	921.75	894.69

(a) In the absence of period of redemption, the company has taken a presumption that the Redeemable Preference share shall be redeemed after 20 year from its issue. Refer Note 30

List of preference shareholders having more than 5% shares:

Cool Estate Pvt. Ltd. (10,00,000) each of 100/-	50%	50%
Hendez Distributers Pvt. Ltd. (10,00,000) each of 100/-	50%	50%

Note :- 13.2 Other Financial Liability

Particulars	As at 30th June 2021	As at 31st March 2021
Security Deposit	0.57	0.55
Total	0.57	0.55



Note :- 14 Provisions- Non Current

Particulars	As at 30th June 2021	As at 31st March 2021
Provision for Employee Benefits		
(i) Provision for gratuity	11.09	10.89
(ii) Provision for leave benefits	2.83	2.69
Total	13.91	13.58

Actuarial Valuation could not be done during the year

Note :- 15 Other non current Liabilities

Particulars	As at 30th June 2021	As at 31st March 2021
Fair value Adjustment Account (Non current Portion)	843.23	869.31
Total	843.23	869.31



REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

CIN No. L70109DL1995PLC064254

Notes to financial statements for the Year Ended June 30, 2021

(All amounts are in ₹) unless otherwise specified)

Note :- 16 Financial Liabilities- Current

Note :- 16.1 Trade Payables

Particulars	As at 30th June 2021	As at 31st March 2021
Sundry Creditors*	400.28	400.28
Total	400.28	400.28

On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the details:

- the principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year;
- the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year;
- the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;
- the amount of interest accrued and remaining unpaid at the end of each accounting year; and
- the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23

* The company could not obtain the balance confirmations in majority of the cases due to non-availability of reconciliation of the account balances. In the opinion of the management ultimate effect on the net receivables and payables may not be material. The company has directed / advised its customers to make direct payment to the suppliers of the company. Accordingly the company has paid off / settled the suppliers and customers.

Note :- 16.2 Other Financial Liabilities

Particulars	As at 30th June 2021	As at 31st March 2021
Expense Payable	159.96	150.83
Statutory Dues Payable*	122.02	119.93
Total	281.98	270.76

* During the Financial Year 2019-2020 TDS of Rs. 63.97 Lakhs relating to FY 2015-16 to FY 2018-19, has been reversed on the basis of request from respective deductee that they have already paid/assessed under Income Tax for respective Financial Year.

Note :- 16.3 Borrowings

Particulars	As at 30th June 2021	As at 31st March 2021
From Bank (Secured)		
Cash credit facilities (a)	2,502.39	2,502.39
Interest Payable	290.52	290.52
From Body Corporate Related Party (Unsecured Repayable on Demand)	64.05	66.05
From Body Corporate Other Than Related Party (Unsecured Repayable on Demand)	2.00	-
From Other Related Party (Unsecured Repayable on Demand)	5.12	5.12
Total	2,864.07	2,864.07

(a) Company has taken Cash Credit Limit of Rs. 25 Cr from Punjab National Bank on following Security:

- Primarily secured by - Hyp of stock & book debt of Trading division
- Collaterally Secured by
 - '- Stock of commercial Property owned by the company situated at RG Mall, Rohini having cost of Rs.5.56 crores (PY-Rs.5.56 crores) & FDR of Rs. 0.32 crore (PY- 0.41 crores),
 - Stock of Commercial property owned by group company situated at RG City Center, Lawrence Road, Delhi having cost of Rs 2.75 crore (PY-Rs.2.75 crores) alongwith its Corporate Guarantee.
 - Residential property owned by group company situated at Madan Mohan Chaubey ward, Katni P.H. No-45/2, New 43 S.N. No 493 tehsil & Distt Katni, MP alongwith its Corporate Guarantee.
- Additionally secured by - Personal Guarantee of directors and their relatives -Sh. Rajesh Goyal , Sh. J B Goyal & Smt. Shuchita Goyal.
- Interest Payable includes provision of for the year in CC limit declared as NPA by Bank. Further Company has not made provision for interest during the year as company had requested for OTS vide letter dated 02.03.2022 of the same.

Note :- 17 Other Current Liabilities

Particulars	As at 30th June 2021	As at 31st March 2021
Advance received from Customer	395.85	395.85
Fair value Adjustment Account (Current Portion)	104.30	104.30
Total	500.15	500.15

Note :- 18 Provisions

Particulars	As at 30th June 2021	As at 31st March 2021
Provision for Taxation		
Provision for direct taxes	166.56	166.56
Total	166.56	166.56

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED		
CIN No. L70109DL1995PLC064254		
Notes to financial statements for the Year Ended June 30, 2021		
(All amounts are in ₹) unless otherwise specified)		
Note: - 19		
Revenue from operations		
Particulars	Cueent Year	Previous Year
Revenue from Trading activities	-	91.10
Revenue from Real estate Activities	-	100.00
Revenue from Operations (Gross)	-	191.10
Note :- 20 Other Income		
Particulars	Cueent Year	Previous Year
Interest income	-	0.02
Rent received	0.87	3.49
Other income	-	0.06
Amortization of Fair value Reserve Account	26.07	104.30
Total	26.95	107.87
Note :- 21 Cost of Goods Sold		
Particulars	Cueent Year	Previous Year
Opening Stock	398.81	892.10
Purchase	-	(310.75)
Less Closing Stock	398.81	398.81
Cost of Sales	-	182.55
Note :- 22 Employee Benefit Costs		
Particulars	Cueent Year	Previous Year
Salaries and incentives	8.95	30.82
Contributions to provident fund	0.07	0.28
Social security and other benefit plans	0.34	(3.90)
Staff welfare expenses	0.02	0.08
Total	9.37	27.28
Note :- 23		
Finance Costs		
Particulars	Cueent Year	Previous Year
Paid to Banks		
*Interest paid to bank	-	-
Loan processing charges	-	-
Paid to others		
Interest paid to others	-	-
Others		
Unwinding of discount on Financial liabilities (RPSC)	27.08	96.63
Total	27.08	96.63
Note :- 24 Depreciation & Amortization Costs		
Particulars	Cueent Year	Previous Year
Depreciation on Tangible Assets (Refer Note-3)	0.17	0.77
Total	0.17	0.77

Note :- 25 Other Expenses		
Particulars	Cueent Year	Previous Year
Rates and taxes	-	0.09
Rent	1.13	4.50
Insurance	-	0.07
Power and Fuel	0.02	0.07
Listing Fees	0.63	2.50
Repair & Maintenance		
- Building	-	0.57
Legal & professional charges	-	0.25
Postage and Courier	0.05	0.20
Payment to auditor*	0.30	1.20
Bank Charges	-	0.54
Miscellaneous expenses	0.02	(0.58)
Total	2.14	9.42




REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING Particulars	TOTAL	
	As at 30-06-2021	As at 31-03-2021
NOTE 4.1		
Fixed deposits with banks (Incl Interest accrued)*		
FDR - Karnataka Bank	1.69	1.69
FDR-Assitant Commissioner Commercial Tax	0.25	0.25
Interest Accrued on FDR	1.38	1.38
TOTAL	3.32	3.32
NOTE 4.1		
Other non current assets		
Security Deposit-Electricity-RGMALL	1.51	1.51
Security Deposit-NDPL-(HDFC-9/4)	1.09	1.09
TOTAL	2.60	2.60
Note :- 6		
Other Non Current Assets		
Advance Against Property*(RPIPL)	5,552.42	5,552.42
TOTAL	5,552.42	5,552.42
NOTE 7		
Opening Stock		
Shares	0.62	0.62
Commercial units	398.19	398.19
Memory Card	-	-
TOTAL	398.81	398.81
NOTE 8.2		
Cash & cash equivalents		
Balance in banks as per books		
Bank of Baroda - A/c 27200200000454	0.12	0.12
HDFC Bank- 02722320000013	0.38	0.38
HDFC Bank- A/c 00030330016622	1.19	1.19
Karnataka Bank-5492000100006001	0.98	0.41
PNB A/c 4166002100021513	0.11	0.11
PNB Dividend A/c - 4166002100023256	0.13	0.13
TOTAL	2.90	2.33
Cash on hand	2.49	2.59
TOTAL	2.49	2.59
TOTAL	5.39	4.93

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Particulars		
NOTE 9		
Current Tax Assets		
Income Tax deposited/refundable		
Taxes Paid AY 2016-17	49.69	49.69
Taxes Paid A.Y- 2017-18	24.67	24.67
Taxes Paid A.Y- 2018-19	2.17	2.17
Taxes Paid A/y 2019-20	0.87	0.87
Income Tax Paid A.Y. 2019-20	1.71	1.71
Advance Tax-Tds AY 2021-22	0.16	0.16
Taxes Paid AY 2020-21	0.53	0.53
	-	
TOTAL	79.80	79.80
OTHER RECOVERABLES		
RG Infra Reimbursement A/c	-	-
RG Services Pvt.Ltd- Reimbursement A/c	1.17	0.17
UKG Steels (P) Ltd.	54.96	54.96
Aman Traders Pvt. Ltd.	3.16	3.16
Steel Authority of India- Faridabad	0.04	0.04
TOTAL	59.33	58.33
NOTE 16.2		
Other Financial Liabilities		
Expense Payable		
Provision for Quarterly Results	0.94	0.94
Provision for Expenses	0.41	0.41
Anil Kumar(Driver)-RG0210-Salary A/c	0.38	0.38
Deepak Gupta-RG0728- SALARY A/C	49.75	42.51
Mula Ram-RG0001-Salary A/c	2.35	2.35
Niraj Kumar-RG0542-Salary A/c	0.55	0.55
Prashant Gupta-RG0284-Salary A/c	1.09	1.09
Rahul Lal-RG0057-Salary A/c	0.12	0.12
Alankit Assignment Ltd	0.35	0.35
Devraha Communications Ltd.	1.42	1.42
Internal Audit fee Payable	1.53	1.53
AUDIT FEES PAYABLE	5.10	4.80
Secretarial Audit Fee Payable	1.01	1.01
Listing Fee Payable-Ahmdabad Stock Exchange	0.95	0.95
Listing Fee Payable- Jaipur Stock Exchange	0.73	0.73
Rajesh Projects (India) Pvt. Ltd.- Rent A/c-LR	0.90	-
Rajesh Projects (India) Pvt.Ltd.- Rent A/c-Gr Noida	0.23	-
RG Residency Pvt. Ltd.-Current A/c	8.86	8.86
R.P.Goel & Company	1.98	1.98
R.A. Law Co.	0.29	0.29
Central Depository Services (India) Ltd.	0.22	0.22
Ashok Kumar Garg	0.18	0.18
Y.J.Basrar & Associates	0.37	0.37
BSE LIMITED	0.02	0.02
Credit Card - Rajesh Goyal	0.00	-
OCI provision for Quarterly results HO	0.20	0.20
OCI provision for Quarterly results HO	0.57	0.57
Provision for Expenses - Listing Fees	5.63	5.00
Sk Safety & Resources pvt ltd	14.11	14.27
RG Services Pvt.Ltd- Reimbursement A/c		-
Shree Paras SteelFab Pvt. Ltd-UP	1.09	1.09
Green Edge Buildtech L.L.P-UP	4.91	4.91
Krishna Enterprise-UP	6.25	6.25
P.S Enterprise-UP	2.90	2.90
Retention Money-Magppie Living Private Limited-UP	9.81	9.81
Retention Money-Window Magic India Pvt. Ltd-UP	21.82	21.82

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

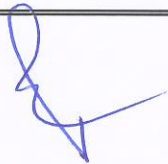

GROUPING	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Particulars		
Shree Balaji Traders-UP	8.99	8.99
Sidharth Paints- UP	1.60	1.60
Window Magic India Pvt. Ltd-UP	1.12	1.12
Shree Shyam Sales	0.86	0.86
National Securities Depository Ltd.	0.23	0.23
N C KHANNA	0.16	0.16
TOTAL	159.96	150.83
Statutory Dues Payable		
TDS Payable		-
TDS-Contractor(Advertising)	0.03	0.03
TDS-Contractor (Company)	0.19	0.19
TDS-Contractor (Non Company)	0.46	0.46
TDS(Professional)-Company	3.73	3.73
TDS(Professional)-Non Company	3.24	3.24
TDS- Rent (Company)	2.28	2.28
TDS- Rent (Company) up	0.18	0.18
TDS Rent - Non-Company	0.18	0.18
TDS (Salary)	20.45	18.80
TDS -Interest(Company)	2.35	2.35
Reverse Charge SGST Delhi		-
Reverse Charge CGST Delhi		-
PF Employees Contribution Payable	1.18	1.12
PF Admin & Ins Charges Payable	0.08	0.06
PF - Employer's Contribution - Payable	1.28	1.23
ESIC Employee Contribution Payable	0.04	0.04
ESIC Employer Contribution Payable	0.12	0.12
Vat Input Local-5%(Delhi)	(5.72)	(5.72)
Vat Output @ 14.50-UP	23.98	23.98
Service Tax Payable	0.58	0.58
GST PAYABLE-DELHI	(10.91)	(10.91)
GST Payable	0.16	
Output Delhi CGST	0.08	
Output Delhi SGST	0.08	
GST PAYABLE-UP	(0.23)	(0.23)
Cgst Delhi Electronic Cash Ledger	(0.61)	(0.61)
Sgst Delhi Electronic Cash Ledger	0.05	0.05
IGST Delhi Elect Cash Ledger	(4.17)	(4.17)
CGST-Input (Delhi)	36.16	36.16
SGST-Input (Delhi)	36.16	36.16
Dividend Tax Payable-Pref. Shares	10.64	10.64
TOTAL	122.02	119.93
TOTAL	281.98	270.76

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Particulars		
NOTE 16.3		
Borrowings		
Cash credit facilities (a)		
PNB A/c CC-4166008700000473	2,502.39	2,502.39
TOTAL	2,502.39	2,502.39
Provision for Quarterly Results Bank Int	290.52	290.52
TOTAL	290.52	290.52
From Other Related Party (Unsecured Repayable on Demand)		
(a) Loans repayable on demand from other parties	-	-
Rajesh Goyal	5.12	5.12
TOTAL	5.12	5.12
From Body Corporate (Unsecured Repayable on Demand)		
(b) Loans and advances from related parties		
ICD- Rainbow Vanijya Pvt Ltd	61.55	61.55
RG Buildcon Pvt Ltd	1.00	1.00
Saurabh Masson Pvt Ltd - ICD	2.00	2.00
Cool Estates Pvt Ltd	1.50	1.50
TOTAL	66.05	66.05
TOTAL (a+b)	71.16	71.16
NOTE 17		
Advance received from Customer		
PRESANG CEMENT PVT. LTD.	0.40	0.40
Suman Lata-G-11, RG Mall-Sec9, Rohini	17.00	17.00
G-15 RG Mall(Sec-9)-Saurabh Alhawadi	24.00	24.00
G-59-RG Mall- YASHPAL & SUNITA RANI	25.00	25.00
Gunjan Batra-G-35-RG Mall-Sec-9	20.45	20.45
Mukesh Gupta(HUF)-Property Advance-RG Mall-G-54	20.00	20.00
Mukesh Gupta-Property Advance-RG Mall-G-53	29.00	29.00
G-17 RG Mall(Sec-9)-SURBHI GUPTA	11.70	11.70
G-18-Deepa Gupta-RG Mall(Sec-9)	11.80	11.80
G-37-RG Mall(Sec-9) Mangla Mehrotra	12.00	12.00
Jallo Devi	47.00	47.00
G-12-RG Mall(Sec-9)-ARVIND JAIN	12.00	12.00
G-14-RG MALL-SEC-9-ARVIND JAIN	12.00	12.00
Sunita Gupta-Property Advance-RG Mall-G-55	29.50	29.50
G-52 RG Mall(Sec-9)-Nirmal Arora	26.00	26.00
G-57 RG Mall (Sec-9)-Sushil Kumar Bhalothia	26.00	26.00
G-58 RG Mall (Sec-9)Sushil Kumar Bhatia	26.00	26.00
G-62 RAJ KUMAR CHAUHAN RG MALL SEC -9	23.00	23.00
G-61 RG Mall- Alka Jindal	23.00	23.00
TOTAL	395.85	395.85
NOTE 14		
Short Term Provisions		
Provision for Employee Benefits		
Provision for Grauity	11.09	10.89
Provision for Leave Encashment	2.83	2.69
TOTAL	13.91	13.58
Provision for direct taxes		
Provision for I.Tax AY-16-17	59.01	59.01
Provision for I.Tax AY-17-18	23.15	23.15
Provision for I.Tax AY-18-19	84.40	84.40
TOTAL	166.56	166.56

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING Particulars	TOTAL	
	As at 30-06-2021	As at 31-03-2021
NOTE 19		
Revenue from operation		
Trading - Steel		
Sales Local GST@18%(Delhi)	-	91.10
TOTAL	-	91.10
Real Estate Division		
Sale RG Mall	-	70.00
Sale DC Chowk	-	10.00
Sales Dwarka	-	10.00
Sales Sector-14 Rohini	-	10.00
TOTAL	-	100.00
Trading - Construction Items-UP		
NOTE 20		
Other income		
Interest income		
Interest Received -FDR	-	0.02
TOTAL	-	0.02
Rent received		
Rent Recd- Indus Tower Ltd - Dwarka	0.87	3.49
TOTAL	0.87	3.49

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Particulars		
Other income		
Other Income	-	0.06
TOTAL	-	0.06
TOTAL	0.87	3.57
NOTE 21		
Purchases - stock in trade		
Purchase Central IGST@18%(Delhi)	-	9.63
Purchase Local GST@18%(Delhi)	-	81.38
Purchase Return	-	(401.75)
TOTAL	-	(310.75)
FREIGHT & CARTAGE		
Freight & Cartage-Steel Division	-	-
TOTAL	-	-
TOTAL	-	(310.75)
NOTE 23		
Salaries and incentives		
Salary -Staff	8.95	30.82
Leave Encashment	-	-
TOTAL	8.95	30.82
Contributions to provident fund		
EPF-Employers Contribution	0.05	0.22
P F Admin. & Insp. Charges	0.02	0.06
TOTAL	0.07	0.28
Social security and other benefit plans		
ESI- Employer Contribution	-	-
Gratuity	0.34	(3.90)
TOTAL	0.34	(3.90)
Staff welfare expenses		
	0.02	0.08
TOTAL	0.02	0.08
TOTAL	9.37	27.28
NOTE 24		
Finance costs		
Paid to Banks		
Interest paid to bank	-	-
TOTAL	-	-
Loan processing charges	-	-
TOTAL	-	-
Paid to others		
Interest Paid-Others	-	-
TOTAL	-	-
TOTAL	-	-

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Particulars		
NOTE 26		
Other Expense		
Conveyance Expenses	-	-
Sundry Balance W/o	-	(0.66)
Filing Fee	-	-
Printing & Stationary Expenses	0.02	0.08
Short & Excess A/c	-	0.00
Meeting Expenses	-	-
MCD tax paid	-	-
TOTAL	0.02	(0.58)
Audit fees	0.19	0.75
TOTAL	0.19	0.75
Taxation matters	0.11	0.45
TOTAL	0.11	0.45
Secretarial audit fee	-	-
TOTAL	-	-
Advertisement expenses	-	-
TOTAL	-	-
Bank charges	-	0.54
TOTAL	-	0.54
Building maintenance charges	-	0.57
TOTAL	-	0.57
Legal & professional expenses	-	0.25
TOTAL	-	0.25
LATE FILLING -GST	-	0.09
TOTAL	-	0.09
Rent paid	1.13	4.50
TOTAL	1.13	4.50

REAL GROWTH COMMERCIAL ENTERPRISES LIMITED

GROUPING Particulars	TOTAL	
	As at 30-06-2021	As at 31-03-2021
Vehicle running & maintenance	0.02	0.07
TOTAL	0.02	0.07
Travelling & Conveyance	-	-
TOTAL	-	-
Insurance	-	0.07
TOTAL	-	0.07
Power & Fuel	-	-
TOTAL	-	-
Listing fees	0.63	2.50
TOTAL	0.63	2.50
Communication Expenses	-	-
TOTAL	-	-
Postage	0.05	0.20
TOTAL	0.05	0.20
TOTAL	2.14	9.42

Handwritten blue ink signatures and initials are present below the table. One signature is a large, stylized loop, and the other is a smaller, more compact scribble.

TRADE RECEIVABLES		
Particulars	As at 30-06-21	As at 31-03-2021
Alliance Metware Pvt Ltd	12,859,304.00	12,859,304.00
Competent Entrade Pvt Ltd	65,147.00	65,147.00
SG Overseas-Delhi	80,954.00	80,954.00
U Like Exports -Bhiwadi(Raj)	13,786,279.00	13,786,279.00
Versatile Multitrade Pvt Ltd	270,894.00	270,894.00
Rajesh Projects (India) Pvt. Ltd.- (Material Sale)	-	-
Rajesh Projects (India) Pvt. Ltd.-Reimbursement	82,814,208.00	82,814,208.00
TOTAL	109,876,786.00	109,876,786.00
GROUPING		
Particulars	As at 30-06-2021	As at 31-03-2021
Rent Receivable-Indus Tower Ltd	147,118.60	201,234.30
Ayush Garg	1,900,000.00	1,900,000.00
TOTAL	2,047,118.60	2,101,234.30
TOTAL	111,923,904.60	111,978,020.30

TRADE PAYABLE		
	As at 30-06-2021	As at 31-03-2021
Shyam Ferro Alloys Ltd	27,432,948.88	27,432,948.88
Steel Authority of India Limited	52,552.00	52,552.00
Bikash Steel Trading	7,482,000.00	7,482,000.00
Ceramique Point	432,800.00	432,800.00
Batra Cement Pvt Ltd	32,500.00	32,500.00
Jai Balaji Transport Company	4,595,679.00	4,595,679.00
TOTAL	40,028,479.88	40,028,479.88

