AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Balance Sheet as at March 31, 2023

(Amount in Hundreds)

	Note	As at March 31 2023 Rupees	As at March 31 2022 Rupees
EQUITIES AND LIABLITIES			
Shareholders' funds			
Share Capital	1	1,000	1,000
Reserves and surplus	2	(362)	(166)
		638	834
Non Current Liablities			
Long Term Borrowings	3	-	-
Long Term Provisions	4	-	-
		-	-
Current Liablities :			
Short Term Borrowings	5	-	-
Trade Payables	6	-	-
Other Current Liablities	7	120	62
		120	62
TOTAL		758	895
ASSETS			
Non Current Assets			
Fixed assets			
Tangible Assets	8	-	-
Intangible Assets		-	-
		-	-
		-	
Non-Current Investments	9	-	-
Deferred Tax Assets		-	-
		-	-
Current Assets			
Inventories	10	-	-
Trade Receivables	11	-	-
Cash & Cash Equivalents	12	758	895
Short Term Loans & Advances	13	-	-
		758	895
TOTAL		758	895
Significant Accounting Policies and Notes to Accounts	23		

The notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For Deepak Kumar & Co.
Chartered Accountants

For Aadharshila...

(Murari Sharan)
Partner
M.No.- 521524
FR No. : 0024751N
Place: Bhagalpur
Date: 06/09/2023
UDIN:-

For and on behalf of the Board of Directors

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

For Aadharshila Infra D...

MAYANK KASHYAP
Director
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396027

AKSHAT KASHYAP
Director
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396029

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Balance Sheet as at March 31, 2023

(Amount in Hundreds)

	Note	As at March 31 2023 Rupees	As at March 31 2022 Rupees
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		-	-
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Deferred Tax Assets		-	-
		-	-
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Inventories	10	-	-
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Short Term Loans & Advances	13	-	-
		758	895
TOTAL		758	895

Significant Accounting Policies and Notes to Accounts 23

The notes referred to above form an integral part of the Balance Sheet

As per our report of even date

For Deepak Kumar & Co.
Chartered Accountants

(Murari Sharan)
Partner
M.No.- 521524
FR No. : 0024751N
Place: Bhagalpur
Date: 06/09/2023
UDIN :-

For and on behalf of the Board of Directors

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

For Aadharshila Infra Developers Pvt. Ltd.

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396027

For Aadharshila Infra Developers Pvt. Ltd.

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396029

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Notes forming part of Balance Sheet

(Amount in Hundreds)

	As at March 31 2023 Rupees	As at March 31 2022 Rupees
1. Share Capital		
Breakup of equity Shares		
Authorised		
10,000 Equity shares of face Value Rs. 10/- each	1,000	1,000
Issued, subscribed and paid up		
10,000 Equity shares of Rs. 10/- each fully paid	1,000	1,000
	1,000	1,000
Details of equity shares held by shareholders holding more than 5% shares of the aggregate shares in the Co.		
Number of Shares	100	100
Promoters cum Directors	100%	100%
2. Reserves and Surplus		
Share Buyback Reserve		
Opening Balance	-	-
Additions during the year	-	-
	-	-
Surplus/ (deficit)		
Opening Balance	(166)	-
Profit/ (loss) during the year	(196)	(166)
	(362)	(166)
TOTAL	(362)	(166)

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

Notes forming part of Balance Sheet (Amount in Hundreds)

3. Long Term Borrowings		
(a) Secured Loan		
- Loan from Bank	-	-
(Secured against Hypothecation of)		
- Loan from Others	-	-
(b) Unsecured Loan		
- Loans And Advances from Related parties	-	-
	-	-
4. Long Term Provisions		
Provision for Employee Benefits	-	-
	-	-
5. Short Term Borrowings		
Unsecured Loan	-	-
	-	-
6. Trade Payables		
Alcon Laboratories (India) Pvt. Ltd.	-	-
	-	-
7. Other Current Liabilities & Provisions		
Salaries and Benefits payable	-	-
Other Payable	70	70
Taxes Payables	-	(58)
Audit Fee & Filling Fee payable	50	50
	120	62

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Notes forming part of Balance Sheet

(Amount in Hundreds)

	As at March 31 2023 Rupees	As at March 31 2022 Rupees
9. Non-Current Investments		
NA	-	-
	-	-
	-	-
10. Inventory		
Raw Material and Samples (At cost FIFO)	-	-
Work - in - Process (At Cost)	-	-
Finished Goods (At Cost or Market Price whichever is lower)	-	-
	-	-
	-	-
11. Trade Receivables		
(Unsecured, considered good)		
Outstanding over six months	-	-
Others	-	-
	-	-
12. Cash & Cash Equivalents		
Cash in hand	553	795
Cash at Bank	205	100
	758	895
13. Short Terms Loans & Advances		
Fixed Deposits	-	-
Premiliery & Pre-Operative Expenses	-	-
Loans & Advances	-	-
TDS & TCS	-	-
Advance Tax	-	-
	-	-

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Notes forming part of Statement of Profit and Loss

(Amount in Hundreds)

	Year Ended March 31 2023 Rupees	Year Ended March 31 2022 Rupees
14. Revenue from operations		
Revenue from Services	-	-
	-	-
	-	-
15. Other Income		
Interest on FD	-	-
Other Misc. Income	-	-
	-	-
16 Cost of Material Consumed		
Purchase	-	-
Opening Stock	-	-
	-	-
17. Changes in Inventory of Finished Goods & Work in Progress		
Opening Inventories		
- Finished Stock	-	-
- Work In Progress	-	-
	-	-
Closing Inventories		
- Finished Stock	-	-
- Work In Progress	-	-
	-	-
Total	-	-
18. Employee benefit Expenses		
Salary & Wages	-	-
Director's Remuneration	-	-
Staff Welfare Expenses	-	-
	-	-
19. Finance Cost		
Indirect Expenses	-	-
Other Borrowing Costs	5	-
	5	-

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA
Notes forming part of Statement of Profit and Loss

(Amount in Hundreds)

	Year Ended March 31 2023 Rupees	Year Ended March 31 2022 Rupees
20. Depreciation and Amortisation Expenses		
Preliminary Expences Write off	13	13
Depreciation	-	-
	13	13
21. Other Expenses		
Details of Other Expenses		
Payment to Auditors		
i) To Statutory Auditor -		
- Statutory Audit	50	50
- service charges	-	-
Power & Fuel	-	-
Printing & Stationary	-	12
Other Legal Expenses	70	70
GST Late Fee	31	-
Travelling Expence	-	42
Mobile & Telephone	10	12
Other Miscellaneous Expences	17	25
	177	212
22. EARNINGS PER SHARE		
Profit/ (loss) after taxation	(196)	(166)
Weighted average number of equity shares of Rs. 10 each for:		
Basic and diluted	100.00	100.00
Nominal value of equity share	0.10	0.10
Earnings per share	(0.0196)	(0.0166)
Basic and diluted		

For Aadharshila Infra Developers Pvt. Ltd.
Director

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396027

For Aadharshila Infra Developers Pvt. Ltd.
Director

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396029

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Note : 23

1 STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES

A Corporate information

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED (the company) is a private company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The company is engaged in the business of eye hospital.

B Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

C SIGNIFICANT ACCOUNTING POLICIES

(i) Adoption of accounting policy

Presentation and disclosure of financial statements

The Financial Statements have been prepared and presented on the basis of Schedule III notified under the companies Act, 2013.

(ii) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(iii) Fixed Assets

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation and amortisation. Cost comprises of purchase price and any other attributable costs of bringing the asset to their working condition for their intended use, net of GST recoverable.

(iv) Impairment

An assets is treated as impaired when the carrying amount of assets exceeds its reciverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired.

(v) Depreciation and amortisation

a) Depreciation on fixed assets is provided on based on life assigned to each assets in accordance with the rates specified in Schedule II of the Companies Act, 2013, on a pro-rata basis.

b) 5% of the cost of an asset is maintained as residual value as per schedule II of the Companies Act, 2013.

c) Assets individually costing equal to or less than Rs. 5000 are depreciated in full in the year of purchase.

(vi) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized ;

Revenue from Services

Revenue is recognized based on contractual terms of the agreement on rendering of such services.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

(vii) Expenditure

Expense are recognised on accrual basis and provisions are made for all known losses and liabilities.

(viii) Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority

(ix) **Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relating to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(x) **Provisions**

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Where the company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

(xi) **Contingent liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

(xii) **Other Notes on Accounts**

(a) Balance of Sundry Debtors, Sundry Creditors, Loans & Advances and other Liabilities are pending confirmation from the respective parties and consequential reconciliation/ adjustment arising there from, if any, the management however does not expect any material variation.

(b) The Company is a Small and Medium Sized Company ('SMC') as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

(xiii) **Earning \ Expenditure in Foreign Currency**

	March 31 2023	March 31 2022
Earning in Foreign Currency	NIL	-
Expenditure in Foreign Currency	NIL	-

(xiv) **Related Party Transaction**

Related party disclosure required under AS 18 is given below :-

a)List of Related Parties with whom transactions have taken place and Relationships:

b) Transaction during the year ended 31st March, 2022 and balances with related parties :-

S.No.	Nature of Transactions	Key Managerial Personnel

(xvi) Payment to Auditor

	March 31 2023	March 31 2022
Statutory Audit Fees	5,000.00	5,000
Tax Audit Fees	-	-
	5,000.00	5,000

(x) Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

	March 31 2023	March 31 2022
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of accounting year	-	-
Principal amount due to micro and small enterprises	-	-
Interest due on above	-	-
	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the 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 the MSMED Act 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
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 of the MSMED Act 2006	-	-

17. The figures for the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures

As per our report of even date

For Deepak Kumar & Co.

Chartered Accountants
FR No. : 0024751N

(Murari Sharan)
Partner
M.No.- 521524
Place: Bhagalpur
Date: 06/09/2023

For and on Behalf of the Board of Directors of
For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

For Aadharshila Infra Developers Pvt. Ltd.

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396027

For Aadharshila Infra Developers Pvt. Ltd.

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 06/09/2023
DIN- 09396029

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Details of Share holdings more than 5% shares in company as on March 31, 2023

Sl. No.	Name of the Shareholders	Father's/Husband's Name	Adress	PAN NO.	No. of Share hold	Nominal value per Share	Amount	% holding
1	MAYANK KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	BKLPK3544F	5000	10	50000	50%
2	AKSHAT KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	DTBPK2665G	5000	10	50000	50%
					10000		100000	

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

For Aadharshila Infra Developers Pvt. Ltd. For Aadharshila Infra Developers...

Director

MAYANK KASHYAP
Director
DIN- 09396027
Add:- R/o- RAI BAHADUR,
SURYA PRASAD ROAD,
CHHOTI KHANJARPUR,
BHAGALPUR- 812001, BIHAR,

AKSHAT KASHYAP
Director
DIN- 09396029
Add:- R/o- RAI BAHADUR,
SURYA PRASAD ROAD,
CHHOTI KHANJARPUR,
BHAGALPUR- 812001,

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA
Details ofDirectors as on March 31, 2023

Sl. No.	Name of the Shareholders	Father's/Husband's Name	Adress	DIN NO
1	MAYANK KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	09396027
2	AKSHAT KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	09396029

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

For Aadharshila Infra Developers Pvt. Ltd. For Aadharshila Infra Developers Pvt

Director

MAYANK KASHYAP
Director
DIN- 09396027
Add:- R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA

AKSHAT KASHYAP
Director
DIN- 09396029
Add:- R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR- 812001, BIHAR, INDIA