PINE DEVELOPERS PRIVATE LIMITED

(CIN-: U00500BR1996PTC007022)

Regd Office : G 6, TARA TOWER, EXHIBITION ROAD, PATNA, PATNA-800001, BIHAR

Contact No: 612-2320543, Email: prashant17.07@gmail.com

Balance Sheet as on 31st March, 2024

(Amount in Hundreds)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	1	63,160.00	63,160.00
(B) RESERVES AND SURPLUS	2	61,075.73	61,069.62
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)		-	6,128.85
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS		-	-
(B) TRADE PAYABLES	4	-	-
(Bi) Total outstanding due to MSME		-	-
(Bii) Total outstanding due to Other than MSME		23,601.94	23,861.94
(C) OTHER CURRENT LIABILITIES	5	1,32,358.35	1,29,374.18
(D) SHORT-TERM PROVISIONS	6	-	548.76
TOTAL		**2,80,196.02**	**2,84,143.35**
(II) ASSETS			
(1)NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		-	-
(I) PROPERTY, PLANT AND EQUIPMENT	7	37,964.31	40,320.75
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)	3	-	-
(D) LONG TERM LOANS AND ADVANCES	8	63,656.12	52,334.12
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	9	1,19,542.91	1,19,542.91
(C) TRADE RECEIVABLES	10	630.61	2,415.73
(D) CASH AND BANK BALANCES	11	47,800.47	51,320.01
(E) SHORT TERM LOANS AND ADVANCES	12	2,510.00	11,010.00
(F) OTHER CURRENT ASSETS	13	8,091.60	7,199.84
TOTAL		**2,80,196.02**	**2,84,143.35**
SIGNIFICANT ACCOUNTING POLICIES	21		

As Per our audit report of even Date

FOR KUMAR ANMOL & CO

(Chartered Accountants)

FRN : 0016849C

KUMAR ANMOL & CO. CA Patna Chartered Accountants

CA ANMOL KUMAR

(PROPRIETOR)

Membership No : 523065

UDIN : 24523065BKELCC2365

FOR PINE DEVELOPERS PRIVATE LIMITED

SANJAY KUMAR

(Director)

(DIN-07857959)

PRASHANT KUMAR

(Managing Director)

(DIN-05208069)

For, Pine Developers Pvt. Ltd.

Managing Director

Place : PATNA

Date : 06/09/2024

PINE DEVELOPERS PRIVATE LIMITED

(CIN-: U00500BR1996PTC007022)

Regd Office : G 6, TARA TOWER, EXHIBITION ROAD, PATNA, PATNA-800001, BIHAR

Contact No: 612-2320543, Email: prashant17.07@gmail.com

Notes to Account for the year ending 31st March, 2024

(Amount in Hundreds)

1. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	2000000 EQUITY SHARES OF RS.10.00 EACH.	2,00,000.00	-	-	2,00,000.00
	ISSUED SHARE CAPITAL				
	631600 EQUITY SHARES OF RS.10.00 EACH.	63,160.00	-	-	63,160.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	631600 EQUITY SHARES OF RS.10.00 EACH.	63,160.00	-	-	63,160.00
Less:	CALLS UNPAID	-	-		-
Less:	FORFEITED SHARES			-	-
	TOTAL	**63,160.00**	**-**	**-**	**63,160.00**

(I) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	MANISH KUMAR	32500	5.15
2	RINA SHARMA	32500	5.15
3	SANJAY KUMAR	42500	6.73
4	MANORANJAN KUMAR	37500	5.94
5	NIRANJAN KUMAR	32500	5.15
6	PRASHANT KUMAR	161200	25.52
7	AMRITA SINGH	37500	5.94
8	SUDARSHAN SINHA	42000	6.65
9	PRASHANT KUMAR HUF	69600	11.02
10	SUNIL KUMAR SINHA	46800	7.41
Total		**534600**	**84.66**

(II) SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

The name of the promoters holding shares as on the balance sheet date is given below:

Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year
1	MANISH KUMAR	32500	5.15	0.00
2	RINA SHARMA	32500	5.15	0.00
3	SANJAY KUMAR	42500	6.73	0.00
4	MANORANJAN KUMAR	37500	5.94	0.00
5	NIRANJAN KUMAR	32500	5.15	0.00
6	PRASHANT KUMAR	161200	25.52	0.00
7	AMRITA SINGH	37500	5.94	0.00
8	SUDARSHAN SINHA	42000	6.65	0.00
9	PRASHANT KUMAR HUF	69600	11.02	0.00
10	SUNIL KUMAR SINHA	46800	7.41	0.00
Total		**534600**	**84.66**	-

For, Pine Developers Pvt. Ltd.

Managing Director

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The name of the promoters holding shares as on the balance sheet date is given below: (for previous year)

Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year

1	MANISH KUMAR	32500	5.15	0.00
2	RINA SHARMA	32500	5.15	0.00
3	SANJAY KUMAR	42500	6.73	0.00
4	MANORANJAN KUMAR	37500	5.94	0.00
5	NIRANJAN KUMAR	32500	5.15	0.00
6	PRASHANT KUMAR	161200	25.52	0.00
7	AMRITA SINGH	37500	5.94	0.00
8	SUDARSHAN SINHA	42000	6.65	0.00
9	PRASHANT KUMAR HUF	69600	11.02	0.00
10	SUNIL KUMAR SINHA	46800	7.41	0.00
Total		**534600**	**84.66**	-

(III) STATEMENT OF CHANGES IN EQUITY

The changes in Equity shares is given below:

Sr No.	Balance at the beginning of the current reporting period	Change in Equity Share Capital due to prior period error	Restated balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
1	6,31,600.00	-	6,31,600.00	-	6,31,600.00

The changes in Equity shares is given below: (for previous year)

Sr No.	Balance at the beginning of the previous reporting period	Change in Equity Share Capital due to prior period error	Restated balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
1	6,31,600.00	-	6,31,600.00	-	6,31,600.00

2. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SURPLUS				
	OPENING BALANCE	61,069.62		56,613.81	
ADD:	ADDITIONS	6.10		4,455.81	
		61,075.73		61,069.62	
LESS:	DEDUCTIONS	-	61,075.73	-	61,069.62
	TOTAL		**61,075.73**		**61,069.62**

3. DEFERRED TAX

The reconciliation of the Closing amount and Opening amount of Deferred Tax is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	DEFERRED TAX LIABILITIES		-		6,128.85
	TOTAL		-		**6,128.85**

For, Pine Developers Pvt. Ltd.

Managing Director

4. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT PAYABLE FOR A PERIOD LESS THAN 1 YEAR				
	OTHERS	23,601.94		-	
	DISPUTED DUES OTHERS	-	23,601.94	-	-

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	2. AMOUNT PAYABLE FOR A PERIOD FOR 1-2 YEARS				
	3. AMOUNT PAYABLE FOR A PERIOD FOR 2-3 YEARS				
	OTHERS	-		23,861.94	
	DISPUTED DUES OTHERS	-	-	-	23,861.94
	4. AMOUNT PAYABLE FOR MORE THAN 3 YEARS				
	TOTAL		**23,601.94**		**23,861.94**

5. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**
	OTHER PAYABLES				
	- CURRENT LIABILITIES - OTHER	-		1,28,519.38	
	- CURRENT LIABILITIES - OTHER	1,32,257.61		-	
	- OUTSTANDING EXPENSES	-		739.36	
	- STATUTORY DUES	100.74	1,32,358.35	115.44	1,29,374.18
	TOTAL		**1,32,358.35**		**1,29,374.18**

6. SHORT TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Short term Provisions is given as follows:

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**
	PROVISION FOR MAT 2014-15		-	548.76	548.76
	TOTAL		-		**548.76**

8. LONG-TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Long-term Loans and advances is given as follows:

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**
	LOANS AND ADVANCES - OTHERS				
	SECURED, CONSIDERED GOOD	63,656.12		52,334.12	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	63,656.12	-	52,334.12
	TOTAL		**63,656.12**		**52,334.12**

9. INVENTORIES

The reconciliation of the Closing amount and Opening amount of Inventories is given as follows:

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**
	FINISHED GOODS		1,19,542.91		1,19,542.91
	TOTAL		**1,19,542.91**		**1,19,542.91**

For, Pine Developers Pvt. Ltd.

Managing Director

10. TRADE RECEIVABLES

The reconciliation of the Closing amount and Opening amount of Trade receivables is given as follows:

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**

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	1. AMOUNT OUTSTANDING FOR A PERIOD LESS THAN 6 MONTHS				
	UNDISPUTED–CONSIDERED GOOD	630.61		-	
	DISPUTED-CONSIDERED DOUBTFUL	-	630.61	-	-
	2. AMOUNT OUTSTANDING FOR A PERIOD 6 MONTHS - 1 YEAR				
	3. AMOUNT OUTSTANDING FOR A PERIOD 1 YEAR - 2 YEARS				
	4. AMOUNT OUTSTANDING FOR A PERIOD 2 YEARS - 3 YEARS				
	UNDISPUTED–CONSIDERED GOOD	-		2,415.73	
	DISPUTED-CONSIDERED DOUBTFUL	-	-	-	2,415.73
	5. AMOUNT OUTSTANDING FOR A PERIOD MORE THAN 3 YEARS				
	TOTAL		**630.61**		**2,415.73**

11. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	46,148.43		48,807.76	
	- CASH ON HAND	1,652.04	47,800.47	2,512.24	51,320.00
	TOTAL		**47,800.47**		**51,320.00**

12. SHORT TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Short term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM LOANS AND ADVANCES - OTHERS				
	UNSECURED, CONSIDERED GOOD	2,510.00		11,010.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	2,510.00	-	11,010.00
	TOTAL		**2,510.00**		**11,010.00**

13. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		8,091.60		7,199.84
	TOTAL		**8,091.60**		**7,199.84**

14. REVENUE FROM OPERATIONS

The reconciliation of the Closing amount and Opening amount of Revenue from operations is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- SALE OF SERVICES	3,620.00		3,000.00	
	- SALE OF PRODUCTS		3,620.00	47,000.00	50,000.00
	TOTAL		**3,620.00**		**50,000.00**

KUMAR ANMOL & CO. CA Patna Chartered Accountants

For, Pine Developers Pvt. Ltd.

Managing Director