VAIBHAV GREENHOMES PRIVATE LIMITED
U45200BR2016PTC025885
PID.No.2068864, New Holding No. 274 Bankipur Circle,Ward No. 43, R.K Avenue Road Rajendra Nagar Patna BR800016

Balance Sheet as at 31st March ' 2023

(Rupees)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1	2	3	4
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	Note No. 1 : Share Capital	4,00,000.00	4,00,000.00
(b) Reserves and surplus	Note No. 2 : Reserves and Surplus	(11,37,754.77)	(3,05,755.85)
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	Note No. 3 : Long-Term Borrowings	-	-
(b) Deferred tax liabilities (Net)	Depreciation (Companies Act)		
(c) Other Long term liabilities	Note No. 4 : Other Long-term Liabilities	-	-
(d) Long-term provisions	Note No. 5 : Long-term provisions	-	-
(4) Current liabilities			
(a) Short-term borrowings	Note No. 6 : Short-term borrowings	48,70,394.00	8,85,714.00
(b) Trade payables:-	Note No. 7 : Trade Payables		
(A) total outstanding dues of micro enterprises and		-	-
(B) total outstanding dues of creditors other than		-	-
(c) Other current liabilities	Note No. 8 : Other current liabilities	50,000.00	10,000.00
(d) Short-term provisions	Note No. 9 : Short-term provisions	-	-
Total		41,82,639.23	9,89,958.15
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equiqment and intangible assets			
(i) Property Plant & Equiqment	Note No. 10 : Property, Plant & Equiqment	3,971.07	8,767.67
(ii) Intangible assets	Note No. 11 : Intangible assets	-	-
(iii) Capital work-in-progress		40,38,453.92	8,85,714.00
(iv) Intangible assets under development			
(b) Non-current investments	Note No. 12 : Non-current investments	-	-
(c) Deferred tax assets (net)	Depreciation (Companies Act)	1,775.10	1,833.93
(d) Long-term loans and advances	Note No. 13 : Long-term loans and advances	-	-
(e) Other non-current assets	Note No. 14 : Other non-current assets	-	-
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables	Note No. 15 : Trade Receivables	-	-
(d) Cash and cash equivalents	Note No. 16 : Cash and Cash Equivalents	1,38,439.14	93,642.55
(e) Short-term loans and advances	Note No. 17 : Short-term loans and advances	-	-
(f) Other current assets	Note No. 18 : Other current assets (specify nature)	-	-
Total		41,82,639.23	9,89,958.15
		0.00	(0.00)
Contingent liabilities and commitments	Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)		
Summary of Significant Accounting Policies			

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

FOR ANAND GAUTAM & ASSOCIATES
Chartered Accountants
FRN-015470C

CA ANAND GAUTAM
PROPRIETOR
UDIN: 23410876BGPMGA7837
Date: 04/09/23
PATNA

For and on Behalf of Board of Directors of
VAIBHAV GREENHOMES PRIVATE LIMITED

ALOK KUMAR SINGH
Director
02973180

SWETA SINGH
Director
07779585

VAIBHAV GREENHOMES PRIVATE LIMITED
U45200BR2016PTC025885
PID.No.2068864, New Holding No. 274 Bankipur Circle,Ward No. 43, R.K Avenue Road Rajendra Nagar Patna BR800016

Notes to Accounts (Forming part of Balance Sheet)

Note No. 1 : Share Capital

Part (a)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Authorized Share Capital		
50000 Equity Shares (Prev. Year 50000) of Rs 10 Each	500000	500000
Nil Preference Shares (Prev. Year Nil .) of Rs Nil .Each		
Issued, Subscribed and Paid Up Capital		
40000 Equity Shares (Prev. Year 40000) of RS 10 Each	400000	400000
Nil Preference Shares (Prev. Year Nil .) of Rs Nil .Each		
Total	4,00,000.00	4,00,000.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Number
At the beginning of the year	40,000	40,000
Issued during the year		
Outstanding at the end of the year	40,000.00	40,000.00

Preference Shares	Number	Amount
At the beginning of the year		
Issued during the year		
Outstanding at the end of the year	-	-

Part (c)

Terms/Rights attached

i Equity Shares

The Company has only one class of Equity shares having a par value of Rs 10 /-. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs.Nil (For 31sr March 2021 was Rs Nil)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the 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 shareholders.

ii Preference Shares Preference Shares carries Cumulative / Non Cumulative Dividend of @ Nil % p.a. Each

Shareholder can convert / Not Convert the Preference Shares at the end of the N.A. period.

Each Shareholder can redeem / Not redeem the Preference Shares at the end of the N.A. period.

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Equity Shares		
Alok Kumar Singh (02973180)	39900	39900
Sweta Singh (07779585)	100	100
Total	40000	40000
Preference Shares		

Shares held by the promoter at the end of the year				% Change during the year
S.No.	Promoter Name	No. Of Shares	% of Total Shares	
01	Alok Kumar Singh (02973180)	39900	99.75	
02	Sweta Singh (07779585)	100	0.75	
Total		40000	100.00	

Note No. 2 : Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Capital Reserves		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(b) Capital Redemption Reserve	-	-
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(d) Debenture Redemption Reserve	-	-
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(e) Revaluation Reserve	-	-
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(f) Share Options Outstanding Account	-	-
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(g) Other Reserves-(specify the nature and purpose of each reserve and the amount in respect	-	-
Opening Balance		
Addition during the year	(3,05,755.85)	
Transfer during the year		
Closing Balance		
(h) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations	(3,05,755.85)	-
Total	(8,31,998.92)	(3,05,755.85)
	(11,37,754.77)	(3,05,755.85)

Note No. 3 : Long-Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds/debentures		
(b) Term loans		
(A) from banks		
(B) from other parties		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature)		
Total		
	-	-

Note No. 4 : Other Long-term Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables		
(b) Others		
Total		
	-	-

Note No. 5 : Long-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Others (specify nature)		
Total		
	-	-

Note No. 6 : Short-term borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans repayable on demand		
(A) from banks		
(B) from other parties		
(b) Loans and advances from related parties		
(c) Deposits		
(d) Other loans and advances (specify nature)		
Advance from Customers		
Total	48,70,394.00	8,85,714.00
	48,70,394.00	8,85,714.00

Note No. 7 : Trade Payables

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year		
(b) Interest thereon		
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium		
(d) the amount of interest due and payable for the period of delay in making payment (which have		
(e) the amount of interest accrued and remaining unpaid at the end of each accountang year		
(f) the amount of further interest remaining due and payable even in the succeeding years, until such		
Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total	-	-

Trading payables aging schedule

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

Note No. 8 : Other current liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current maturities of finance lease obligations		
(b) Interest accrued but not due on borrowings		
(c) Interest accrued and due on borrowings		
(d) Income received in advance		
(e) Unpaid dividends		
(f) Application money received for allotment of securities and due for refund and interest accrued		
(g) Unpaid matured deposits and interest accrued thereon		
(h) Unpaid matured debentures and interest accrued thereon		
(i) Provision for audit fee		
(j) Outstanding Salary	10,000.00	10,000.00
Total	40,000.00	
	50,000.00	10,000.00

Note No. 9 : Short-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Others (specify nature)		
Total	-	-



Note No. 10 : Property, Plant & Equiqment

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Land			
(b) Buildings			
(c) Plant and Equipment			
(d) Furniture and Fixtures		1,473.58	1,988.37
(e) Vehicles			
(f)Computer		2,497.49	6,779.30
(g) Others (specify nature)			
Total		3,971.07	8,767.67

Note No. 11 : Intangible assets

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Goodwill			
(b) Brands / trademarks			
(c) Computer software			
(d) Mastheads and publishing titles			
(e) Mining rights			
(f) Copyrights, and patents and other intellectual			
(g) Recipes, formulae, models, designs and prototypes			
(h) Licences and franchise			
(i) Others (specify nature)			
Total		-	-

Note No. 12 : Non-current investments

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property			
(b) Investments in Equity Instruments			
(c) Investments in preference shares			
(d) Investments in Government or trust securities			
(e) Investments in debentures or bonds			
(f) Investments in Mutual Funds			
(g) Investments in partnership firms			
(h) Other non-current investments (specify nature)			
Total		-	-

Note No. 13 : Long-term loans and advances

Particulars		Figures as at the end of current reporting period			Figures as at the end of the previous reporting period		
		Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(a) Capital Advances							
(b) Loans and advances to related parties							
(c) Other loans and advances (specify nature)							
Total		-	-	-	-	-	-

Note No. 14 : Other non-current assets

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Long-term Trade Receivables (including trade			
(ia) Security Deposits			
(ii) Others (specify nature)			
Total		-	-

Note No. 15 : Trade Receivables

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a)Trade Receivables outstanding for a period			
six months from the date they are due for payment			
Secured, considered good			
Unsecured , considered good			
Doubtful less allowances for bad and doubtful			
(b)Trade Receivables outstanding for a period not			
six months from the date they are due for payment			
Secured, considered good			
Unsecured , considered good			
Doubtful less allowances for bad and doubtful			
Total		-	-

Trade Receivables ageing schedule for trade receivables outstanding

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables - Considered good						
(ii) Undisputed Trade Receivables - Considered doubtful						
(iii) Disputed Trade Receivables - Considered good						
(iv) Disputed Trade Receivables - Considered doubtful						

Note No. 16 : Cash and Cash Equivalents

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Balances with banks		1,32,918.80	6515.48
(b) Cheques, drafts on hand			
(c) Cash on hand		5,520.34	87127.07
(d) Others (specify nature)			
Total		1,38,439.14	93,642.55

Note No. 17 : Short-term loans and advances

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans and advances to related parties (giving details			
(a) Secured, considered good;			
(b) Unsecured, considered good;			
(c) Doubtful.			
(b) Others (specify nature).			
(a) Secured, considered good;			
(b) Unsecured, considered good;			
(c) Doubtful.			
Total		-	-

Note No. 18 : Other current assets (specify nature)

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
.....			
.....			
Total		-	-

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities			
(a) Claims against the company not acknowledged as			
(b) Guarantees;			
(c) Other money for which the company is contingently			
(ii) Commitments			
(a) Estimated amount of contracts remaining to be			
(b) Uncalled liability on shares and other investments			
(c) Other commitments (specify nature).			
Total		-	-



VAIBHAV GREENHOMES PRIVATE LIMITED

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PID.No.2068864, New Holding No. 274 Bankipur Circle,Ward No. 43, R.K Avenue Road Rajendra Nagar Patna BR800016

Depreciation Chart as per the Companies Act for the year ended 31st March' 2023

Note No. 10 (b)

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03.2021	WDV as on 01.04.2022	Life as per AS-6	Life as per Co. Act, 2013	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2022-23	Adjusted with Retained Earning	WDV as on 31st Mar 2023
	(a) Land	-	-	-	-	-	-	0.00%	-	-	-
	(b) Buildings		-	-			-	0.00%	-	-	-
	(c) Plant and Equipment	-	-	-	-	-	-	0.00%	-	-	-
	(d) Furniture and Fixtures	12,000.00	10,012	1,988.37	-	-	-	25.89%	514.79	-	1,473.58
	(e) Vehicles	-	-		-	-	-	0.00%	-	-	-
	(f)Computer	30,670.00	23,891	6,779.30	-	-	-	63.16%	4,281.80	-	2,497.49
	(g) Others (specify nature)	-	-	-	-	-	-	0.00%	-	-	-
	Total	42,670	33,902	8,768	-	-	-	-	4,796.59	-	3,971.07

VAIBHAV GREENHOMES PRIVATE LIMITED
U45200BR2016PTC025885
PID.No.2068864, New Holding No. 274 Bankipur Circle,Ward No. 43, R.K Avenue Road Rajendra Nagar Patna BR800016
Depreciation Chart as per the provisions of the Income Tax Act, 1961

Note No. 10 (a)

PARTICULARS	RATE	NET BLOCK	ADDITION DURING THE YEAR		Adjustment/sale	TOTAL	DEPRECIATION		TOTAL	NET WDV AS AT 31.03.2023
		AS AT 01-04-2022 (WDV)	More than 180 days	Below 180 days			ON ABOVE 180 DAYS	ON BELOW 180 DAYS		
	(%)	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
(a) Land			-	-	-	-	-	-	-	-
(b) Buildings		-	-	-	-	-	-	-	-	-
(c) Plant and Equipment		-	-	-	-	-	-	-	-	-
(d) Furniture and Fixtures	10%	6,377.40	-	-	-	6,377.40	637.74	-	637.74	5,739.66
(e) Vehicles		-	-	-	-	-	-	-	-	-
(f)Computer	40%	11,041.00	-	-	-	11,041.00	4,416.00	-	4,416.00	6,625.00
(g) Others (specify nature)		-	-	-	-	-	-	-	-	-
									-	
TOTAL		17,418.40	-	-	-	17,418.40	5,053.74	-	5,053.74	12,364.66

U45200BR2016PTC025885

PID.No.2068864, New Holding No. 274 Bankipur Circle,Ward No. 43, R.K Avenue Road Rajendra Nagar Patna BR800016

Notes to the Accounts for the Year Ended 31st March' 2023

Corporate Information

The Company was incorporated in 03-02-2016 under the provisions of Companies Act 2013. The Company is engaged in the business of Construction,Building of complete constructions or parts- civil .

A. Accounting Policies and Basis of Preperation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on 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 period.

C. PROPERTY, PLANT, AND EQUIPMENT

Property, Plant, and Equipment are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

D. INTANGIBLE ASSETS

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

E. DEPRECIATION

I. Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule II to the Co. Act, 2013 over their useful life.

ii. Premium on leasehold land is amortized over the period of lease.

iii. Intangible Assets are amortized on a straight line basis over the estimated useful Economic Life.

F. LEASES

(i) Operating Lease Payments are recognized as an expense in the Statement of Profit & Loss on a straight line basis over the lease term. (ii) Assets under Financial Lease are capitalized at the inception of the lease term at the lower of fair value of the leased property and present value of minimum lease payments. (iii) Asset given under operating Leases are included under Fixed Assets. Lease income on these assets is recognized in the statement of Profit

G. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

H. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.



I. GOVERNMENT GRANT & SUBSIDIES

Grants & Subsidies from the Government are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grant / subsidy will be received. Government Grants related to depreciable assets are treated as deferred income and recognized in the Statement of Profit & Loss in equal amounts over the expected useful life of the related assets. Government Grants related to revenue are recognized on systematic basis in statement of Profit & Loss over the period necessary to match them with the related costs which they are intended to compensate.

J. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. All investments are usually measured at cost.

Current investments are carried in the financial statements at lower of the cost and fair value determined in on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the Investments.

K. INVENTORIES

Raw Material, Stores, Work in Progress and Finished goods are valued at lower of Cost and net realizable Value on FIFO Basis.

L. REVENUE RECOGNITION

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

M. INCOME TAXES

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

N. PROVISIONS & CONTINGENT LIABILITIES

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions 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. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

O. FOREIGN CURRENCY TRANSACTION

I. **Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.**

ii. Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.

iii Non monetary foreign currency items are carried at cost.

iv **Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit & Loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.**

P. RETIREMENT AND EMPLOYEE BENEFITS

I. **Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.**

II. Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

Q. RESEARCH AND DEVELOPMENT

Expenditure on research phase is recognized as an expense when it is incurred. Expenditure on development phase is recognized as an intangible asset if it is likely to generate probable future economic benefits.

R. EARNING PER SHARE

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

FOR ANAND GAUTAM & ASSOCIATES
Chartered Accountants
FRN-015470C



CA ANAND GAUTAM
PROPRIETOR

Date: 04/09/23
PATNA