

M. I. HUSSAIN & CO

CHARTERED ACCOUNTANTS

C/O - TALAT BANO, AMIR COTTAGE, RAMNA ROAD, PATNA - 800001

Mob: 8986271534, Email: caimamhussain2008@gmail.com.

## Independent Auditor's Report

To the Members of  
NANDANI HOMES PRIVATE LIMITED  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT JAMAL ROAD,  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

### Report on the standalone Financial Statements

#### Opinion

We have audited the accompanying Standalone financial statements of **NANDANI HOMES PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 2023**, the **Statement of Profit and Loss** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2023**, and **Profit** for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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### **Responsibility of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the **financial position** and **financial performance** of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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**Others: -**

- 1) Revenue has been recognised on sale of flats. Proportionate completion method has not been followed. Cost of project has been treated as expenses on estimated basis in Profit & Loss Account.
- 2) Net worth of the Company is negative by ₹ 10,56,711.42 as on 31/03/2023, while previous year it was Rs. 18,45,956.66. Financial position is improving.
- 3) Sundry Creditors/Payable Ledger has not been provided to us for our confirmation.

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are **not** applicable.
2. As required by Section 143(3) of the Act, we report that:
  - (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (3) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - (4) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (5) On the basis of the written representations received from the directors as on **March 31, 2023** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023** from being appointed as a director in terms of Section 164 (2) of the Act.



**M. I. HUSSAIN & CO**

**CHARTERED ACCOUNTANTS**

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- (6) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, does **not** apply to this Company.
- (7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (a) The Company does not have any pending litigations which would impact its financial position.
  - (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - (d) (i) the management has represented that, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (ii) the management has represented that, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide



any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) the auditor has performed audit procedures and examined the appropriateness of such representation given by the management and to report that nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- (e) The company has not declared any dividend during the year.
- (f) The company, in respect of financial years commencing on or after the 1st April, 2022, has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention. The clause is not applicable for the year under Audit

Place: Patna  
Date: 30/12/2023



**For M. I. Hussain & Co.**  
Chartered Accountants  
FRN - 326811E

*Md. Imam Hussain*

CA. Mohammad Imam Hussain  
(Proprietor)  
M. No.066920

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

**Balance Sheet as at 31/03/2023**

(Amount in ₹ Hundred)

| Particulars                                                                                 | Note No. | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---------------------------------------------------------------------------------------------|----------|---------------------------------------------------|----------------------------------------------------|
| <b>I. EQUITY AND LIABILITIES</b>                                                            |          |                                                   |                                                    |
| <b>(1) Shareholder's Funds</b>                                                              |          |                                                   |                                                    |
| (a) Share Capital                                                                           | 1        | 21,000.00                                         | 21,000.00                                          |
| (b) Reserves and Surplus                                                                    | 2        | (31,567.11)                                       | (39,459.57)                                        |
| (c) Money received against Share Warrants                                                   |          |                                                   |                                                    |
| <b>(2) Share Application Money Pending Allotment</b>                                        |          |                                                   |                                                    |
| <b>(3) Non-Current Liabilities</b>                                                          |          |                                                   |                                                    |
| (a) Long-Term Borrowings                                                                    | 3        | -                                                 | -                                                  |
| (b) Deferred Tax Liabilities (Net)                                                          |          |                                                   |                                                    |
| (c) Other Long Term Liabilities                                                             | 4        | 4,118.05                                          | 8,683.80                                           |
| (d) Long-Term Provisions                                                                    | 5        | -                                                 | -                                                  |
| <b>(4) Current Liabilities</b>                                                              |          |                                                   |                                                    |
| (a) Short-Term Borrowings                                                                   | 6        | -                                                 | -                                                  |
| (b) Trade Payables                                                                          | 7        | -                                                 | -                                                  |
| (i) Total outstanding dues of Micro Enterprises and Small Enterprises                       |          |                                                   |                                                    |
| (ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises |          | 9,418.25                                          | -                                                  |
| (c) Other Current Liabilities                                                               | 8        | 407,046.14                                        | 441,803.96                                         |
| (d) Short-Term Provisions                                                                   | 9        | 25,490.36                                         | 16,784.21                                          |
| <b>Total Equity and Liabilities</b>                                                         |          | <b>435,505.69</b>                                 | <b>448,812.40</b>                                  |

**II. ASSETS**

**Non-Current Assets**

|                                                             |    |           |           |
|-------------------------------------------------------------|----|-----------|-----------|
| (1) (a) Property, Plant and Equipment and Intangible Assets | 10 | 1,624.62  | 738.95    |
| (i) Property, Plant and Equipment                           |    | -         | -         |
| (ii) Intangible Assets                                      |    | -         | -         |
| (iii) Capital Work-in-Progress                              |    | -         | -         |
| (iv) Intangible Assets Under Development                    |    | -         | -         |
| (b) Non-Current Investments                                 | 11 | 71,000.00 | 61,250.00 |
| (c) Deferred Tax Assets (Net)                               |    | 242.33    | 277.61    |
| (d) Long-term Loans and Advances                            | 12 | -         | 5,623.02  |
| (e) Other Non-Current Assets                                | 13 | 15,577.13 | 18,157.84 |

**2 Current Assets**

|                                   |    |            |            |
|-----------------------------------|----|------------|------------|
| (a) Current Investments           | 14 | -          | -          |
| (b) Inventories                   | 15 | -          | -          |
| (c) Trade Receivables             | 16 | 27,085.71  | -          |
| (d) Cash and Cash Equivalents     | 17 | 11,284.86  | 27,936.86  |
| (e) Short-Term Loans and Advances | 18 | 41,306.85  | 51,254.24  |
| (f) Other Current Assets          | 19 | 267,384.18 | 283,573.88 |

|                     |  |                   |                   |
|---------------------|--|-------------------|-------------------|
| <b>Total Assets</b> |  | <b>435,505.69</b> | <b>448,812.40</b> |
|---------------------|--|-------------------|-------------------|

**Contingent Liabilities and Commitments**  
In terms of our report of even date.

20  
See accompanying notes to the financial statements.

Place: Patna  
Date : 30/12/2023

**For Nandani Homes Pvt. Ltd.**  
*Katanmala Kumari*  
KATANMALA KUMARI  
Director, DIN - 02892033

**For Nandani Homes Pvt. Ltd.**  
*Ne Yaz Ahmed*  
NEYAZ AHMED  
Director, DIN - 06977315



**For M. I. Hussain & CO.**  
Chartered Accountants  
FRN - 326811E

*Md. Imam Hussain*  
(CA. Mohammad Imam Hussain)  
Proprietor  
M. No.066920

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023**

(Amount in ₹ Hundred)

| Particulars                                                                | Note No.   | Figures for the current reporting period | Figure for the previous reporting period |
|----------------------------------------------------------------------------|------------|------------------------------------------|------------------------------------------|
| I Revenue From Operations                                                  | A          | 278,414.50                               | 1,111,978.48                             |
| II Other Income                                                            | B          | 66.82                                    | 36.39                                    |
| <b>III Total Income (I+II)</b>                                             |            | <b>278,481.32</b>                        | <b>1,112,014.87</b>                      |
| <b>IV EXPENSES:</b>                                                        |            |                                          |                                          |
| Cost of Materials Consumed                                                 | C          | 238,500.00                               | 1,030,000.00                             |
| Purchase of Stock-in-Trade                                                 |            |                                          |                                          |
| Change in inventory of finished goods, work-in-progress and Stock-in-Trade | D          | -                                        | -                                        |
| Employee Benefits Expenses                                                 | E          | 19,785.67                                | 16,350.00                                |
| Finance costs                                                              | F          | -                                        | -                                        |
| Depreciation and amortization expenses                                     |            | 297.83                                   | 428.66                                   |
| Other Expenses                                                             | G          | 11,970.09                                | 18,490.11                                |
| <b>Total expenses (IV)</b>                                                 |            | <b>270,553.59</b>                        | <b>1,065,268.77</b>                      |
| V Profit/(Loss) before exceptional items and tax                           | (III-IV)   | 7,927.73                                 | 46,746.10                                |
| VI Exceptional Items                                                       |            | -                                        | -                                        |
| VII Profit before extraordinary items and tax                              | (V - VI)   | 7,927.73                                 | 46,746.10                                |
| VIII Extraordinary items                                                   |            | -                                        | -                                        |
| IX Profit/(Loss) before tax                                                | (VII-VIII) | 7,927.73                                 | 46,746.10                                |
| X Tax expense: -                                                           |            |                                          |                                          |
| (1) Current Tax                                                            |            | 1,116.84                                 | 7,172.51                                 |
| (2) MAT Credit Entitlement                                                 |            | (1,116.84)                               | (7,172.51)                               |
| (3) Deferred Tax                                                           | DTL/DTA    | 35.28                                    | (43.61)                                  |
| <b>XI Profit/(Loss) for the period from continuing operation</b>           | (IX-X)     | <b>7,892.45</b>                          | <b>46,789.71</b>                         |
| XII Profit/(Loss) for discontinued operation                               |            | -                                        | -                                        |
| XIII Tax expenses of discontinued operations                               |            | -                                        | -                                        |
| XIV Profit/(Loss) form Discontinued operation (after tax)                  | (XII-XIII) | -                                        | -                                        |
| <b>XV Profit/(Loss) for the period</b>                                     | (XI+XIV)   | <b>7,892.45</b>                          | <b>46,789.71</b>                         |
| XVI Earnings per equity share:                                             |            |                                          |                                          |
| (1) Basic                                                                  | In ₹       | 3.76                                     | 22.28                                    |
| (2) Diluted                                                                | In ₹       | 3.76                                     | 22.28                                    |

In terms of our report of even date.

Place: Patna

Date : 30/12/2023

See accompanying notes to the financial statements.

**For M. I. Hussain & CO.**

Chartered Accountants

FRN - 326811E

**For Nandani Homes Pvt. Ltd.**  
*Ratanmala Kumari*  
RATANMALA KUMARI  
Director, DIN - 02892033

**For Nandani Homes Pvt. Ltd.**  
*Neaz Ahmed*  
NEYAZ AHMED  
Director, DIN - 06977315



*Md. Imam Hussain*  
(CA. Mohammad Imam Hussain)  
Proprietor  
M. No.066920

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars                                                                                     | (Amount in ₹ Hundred)                             |                                                    |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|
|                                                                                                 | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| <b>Equity</b>                                                                                   |                                                   |                                                    |
| <b>Note. - 1</b>                                                                                |                                                   |                                                    |
| <b>AUTHORISED SHARE CAPITAL</b><br>(2,50,000 Equity Shares of Rs.10 Each)                       | 25,000.00                                         | 25,000.00                                          |
| <b>ISSUED, SUBSCRIBED &amp; FULLY PAID UP CAPITAL</b><br>(2,10,000 Equity Shares of Rs.10 Each) | 21,000.00                                         | 21,000.00                                          |
|                                                                                                 | 21,000.00                                         | 21,000.00                                          |
| <b>Reconciliation Of Number of Shares: -</b>                                                    |                                                   |                                                    |
| Number Of Equity Shares as at the beginning of the Financial year                               | 210,000.00                                        | 210,000.00                                         |
| Add :- Number of Shares Issued during the period                                                |                                                   |                                                    |
| Number Of Equity Shares as at the end of the financial Years                                    | 210,000.00                                        | 210,000.00                                         |

**Details of Shares held by promoters at the end of the year**

| S. No. | Promoters Name    | 2022-23     | 2022-23          |                          |
|--------|-------------------|-------------|------------------|--------------------------|
|        |                   | No of Share | % of Total Share | % change During the Year |
| 1      | Ratan Mala Kumari | 5100        | 2.43             | -                        |
| 2      | Neyaz Ahmed       | 204900      | 97.57            | -                        |
|        |                   | 210000      | 100.00           | -                        |

**Details of Shares held by promoters at the end of the year**

| S. No. | Promoters Name    | 2021-22     | 2021-22          |                          |
|--------|-------------------|-------------|------------------|--------------------------|
|        |                   | No of Share | % of Total Share | % change During the Year |
| 1      | Ratan Mala Kumari | 5100        | 2.43             | -                        |
| 2      | Neyaz Ahmed       | 204900      | 97.57            | -                        |
|        |                   | 210000      | 100.00           | -                        |

**Shares held by Shareholder More than 5% Share at the end of the year**

| S. No. | Name of the Share Holders | No of Share | % age of Share | % age of Share |
|--------|---------------------------|-------------|----------------|----------------|
| 1      | Neyaz Ahmed               | 204900      | 97.57          | 97.57          |
| 2      | Ratan Mala Kumari         | 5100        | 2.43           | 2.43           |
|        |                           | 210000      | 100.00         | 100.00         |

**Terms / Rights attached to Equity Shares**

The company has only one class of equity share having par value of Rs.100 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

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. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*

rector

For Nandani Homes Pvt. Ltd.

*Ratan Mala Kumari*

rector



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars                                          |          | (Amount in ₹ Hundred)                             |                                                    |
|------------------------------------------------------|----------|---------------------------------------------------|----------------------------------------------------|
|                                                      |          | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| <b>Reserve &amp; Surplus</b>                         |          |                                                   |                                                    |
| <b>Note. - 2</b>                                     |          |                                                   |                                                    |
| <b>(a) Capital Reserves</b>                          |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>A</b> | -                                                 | -                                                  |
| <b>(b) Capital Redemption Reserve</b>                |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>B</b> | -                                                 | -                                                  |
| <b>(c) Securities Premium</b>                        |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>C</b> | -                                                 | -                                                  |
| <b>(d) Debenture Redemption Reserve</b>              |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>D</b> | -                                                 | -                                                  |
| <b>(e) Revaluation Reserve</b>                       |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>E</b> | -                                                 | -                                                  |
| <b>(f) Share Options Outstanding Account</b>         |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>F</b> | -                                                 | -                                                  |
| <b>(g) Other :- Capital Subsidy</b>                  |          |                                                   |                                                    |
| Opening balance                                      |          | -                                                 | -                                                  |
| Add : Addition during the year                       |          | -                                                 | -                                                  |
| Less : Deduction during the year                     |          | -                                                 | -                                                  |
| Closing balance                                      | <b>G</b> | -                                                 | -                                                  |
| <b>(h) Surplus (Statement of Profit &amp; Loss )</b> |          |                                                   |                                                    |
| Opening balance                                      |          | (39,459.57)                                       | (86,249.28)                                        |
| Add : Addition during the year                       |          | 7,892.45                                          | 46,789.71                                          |
|                                                      |          | <u>(31,567.11)</u>                                | <u>(39,459.57)</u>                                 |
| Less : Deduction during the year                     |          |                                                   |                                                    |
| : Dividend                                           |          | -                                                 | -                                                  |
| : -Bonus Shares                                      |          | -                                                 | -                                                  |
| : -Transfer                                          |          | -                                                 | -                                                  |
|                                                      |          | <u>-</u>                                          | <u>-</u>                                           |
| Closing balance                                      | <b>H</b> | <u>(31,567.11)</u>                                | <u>(39,459.57)</u>                                 |
| <b>TOTAL ( A+B+C+D+E+F+G+H )</b>                     |          | <b>(31,567.11)</b>                                | <b>(39,459.57)</b>                                 |

For Nandani Homes Pvt. Ltd.  
Nagab Akshay  
For Nandani Homes Pvt. Ltd.  
Nagab Akshay  
Director



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars                                              | (Amount in ₹ Hundred)                             |                                                    |
|----------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|
|                                                          | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| <b>Long-Term Borrowing</b>                               |                                                   |                                                    |
| Borrowings:                                              |                                                   |                                                    |
| Note. - 3                                                |                                                   |                                                    |
| <b>Secured Borrowings: -</b>                             |                                                   |                                                    |
| <b>Term loans</b>                                        |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| Installments Due Within One Year                         | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| <b>Loans Repayable on Demand</b>                         |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| Installments Due Within One Year                         | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| Deferred Payment Liabilities                             | -                                                 | -                                                  |
| Loans and advances from Related Parties                  | -                                                 | -                                                  |
| Long term/current maturities of finance lease obligation | -                                                 | -                                                  |
| Other loans advances (specify nature)                    | -                                                 | -                                                  |
| <b>Total (A)</b>                                         | -                                                 | -                                                  |
| <b>Un-Secured Borrowings: -</b>                          |                                                   |                                                    |
| <b>Term loans</b>                                        |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| Installments Due Within One Year                         | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| <b>Loans Repayable on Demand</b>                         |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| Installments Due Within One Year                         | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| Deferred Payment Liabilities                             | -                                                 | -                                                  |
| Loans and advances from Related Parties                  | -                                                 | -                                                  |
| Long term/current maturities of finance lease obligation | -                                                 | -                                                  |
| Other loans advances (specify nature)                    | -                                                 | -                                                  |
| <b>Total (B)</b>                                         | -                                                 | -                                                  |
| <b>Total (A) + (B)</b>                                   | -                                                 | -                                                  |

**Other Long-Term Liabilities**

Note. - 4

|                                                                                             |                 |                 |
|---------------------------------------------------------------------------------------------|-----------------|-----------------|
| (a) Trade payables                                                                          | [Sub Note -1]   |                 |
| (i) Total outstanding dues of Micro Enterprises and Small Enterprises                       | -               | -               |
| (ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | 4,118.05        | 8,683.80        |
| (b) Others (specify nature)                                                                 | -               | -               |
|                                                                                             | <b>4,118.05</b> | <b>8,683.80</b> |

For Nandani Homes Pvt. Ltd.

Director

For Nandani Homes Pvt. Ltd.

Director



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars                                              | (Amount in ₹ Hundred)                             |                                                    |
|----------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|
|                                                          | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| <b>Long-Term Provisions</b><br><b>Note. -5</b>           |                                                   |                                                    |
| (a) Provisions for employee benefits                     | -                                                 | -                                                  |
| (b) Others (specify nature)                              | -                                                 | -                                                  |
|                                                          | -                                                 | -                                                  |
| <b>Short-Term Borrowings</b><br><b>Note. - 6</b>         |                                                   |                                                    |
| <b>Secured Borrowings: -</b>                             |                                                   |                                                    |
| <b>Term loans</b>                                        |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| <b>Loans Repayable on Demand</b>                         |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| Deferred Payment Liabilities                             | -                                                 | -                                                  |
| Loans and advances from Related Parties                  | -                                                 | -                                                  |
| Long term/current maturities of finance lease obligation | -                                                 | -                                                  |
| Current Maturities of Long Term Borrowings               | -                                                 | -                                                  |
| Other loans advances (specify nature)                    | -                                                 | -                                                  |
| <b>Total (A)</b>                                         | -                                                 | -                                                  |
| <b>Un-Secured Borrowings: -</b>                          |                                                   |                                                    |
| <b>Term loans</b>                                        |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| <b>Loans Repayable on Demand</b>                         |                                                   |                                                    |
| From Banks                                               | -                                                 | -                                                  |
| From other Parties                                       | -                                                 | -                                                  |
| Deferred Payment Liabilities                             | -                                                 | -                                                  |
| Loans and advances from Related Parties                  | -                                                 | -                                                  |
| Long term/current maturities of finance lease obligation | -                                                 | -                                                  |
| Current Maturities of Long Term Borrowings               | -                                                 | -                                                  |
| Other loans advances (specify nature)                    | -                                                 | -                                                  |
| <b>Total (B)</b>                                         | -                                                 | -                                                  |
| <b>Total (A) + (B)</b>                                   | -                                                 | -                                                  |
| <b>Trade Payable</b><br><b>Note. - 7</b>                 |                                                   |                                                    |

For trade payables outstanding, ageing schedules is given:  
Trade Payables Ageing Schedule [Sub Note -1]

9,418.25

9,418.25

For Nandani Homes Pvt. Ltd.  
Director

For Nandani Homes Pvt. Ltd.  
Director



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars | (Amount in ₹ Hundred)                             |                                                    |
|-------------|---------------------------------------------------|----------------------------------------------------|
|             | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |

**Other Current liabilities:**

**Note. - 8**

|                             |            |            |
|-----------------------------|------------|------------|
| (a) Advance Against Booking | 395,735.17 | 430,323.44 |
| (b) Output GST              | 3,405.03   | 2,793.59   |
| (c) TDS Payable             | 4,782.88   | 4,063.87   |
| (d) Other Payable           | 3,123.06   | 4,623.06   |

|                   |                   |
|-------------------|-------------------|
| <b>407,046.14</b> | <b>441,803.96</b> |
|-------------------|-------------------|

**Short-Term Provisions**

**Note. - 9**

|                               |          |          |
|-------------------------------|----------|----------|
| Provision for Audit Fee       | 212.00   | 212.00   |
| Provision for Consultancy Fee | 5,098.00 | 3,434.00 |
| Salary Payable                | 9,145.00 | 5,565.00 |
| Expenses Payable              | 254.84   | 400.70   |
| Director Remuneration Payable | 1,486.17 | -        |
| Current Tax Liability         | 8,289.35 | 7,172.51 |
| Payable to Director           | 1,005.00 | -        |

|                  |                  |
|------------------|------------------|
| <b>25,490.36</b> | <b>16,784.21</b> |
|------------------|------------------|

**Non-Current Investments**

**Note No. - 11**

|                                     |           |           |
|-------------------------------------|-----------|-----------|
| (a) Investment in Helios Plantation | 71,000.00 | 61,250.00 |
|-------------------------------------|-----------|-----------|

|                  |                  |
|------------------|------------------|
| <b>71,000.00</b> | <b>61,250.00</b> |
|------------------|------------------|

|                                                             |                |                |
|-------------------------------------------------------------|----------------|----------------|
| Aggregate amount of quoted investments and market value     | Not Applicable | Not Applicable |
| Aggregate amount of Unquoted Investment                     | 71,000.00      | 61,250.00      |
| Aggregate provision for diminution in value of investments. | Not Applicable | Not Applicable |

**Long-Term Loans and Advances:**

**Note No. - 12**

|                                                                     |   |          |
|---------------------------------------------------------------------|---|----------|
| (a) Capital Advances;                                               | - | -        |
| (b) Loans and advances to related parties (giving details thereof); | - | -        |
| Secured, considered good; - (Neyaz Ahmed).                          | - | 5,623.02 |
| Unsecured, considered good;                                         | - | -        |
| Doubtful                                                            | - | -        |
| (c) Other Loans and Advances                                        | - | -        |

|                 |
|-----------------|
| <b>5,623.02</b> |
|-----------------|

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*  
rector

For Nandani Homes Pvt. Ltd.  
*M. I. Hussain*  
rector



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars |  | (Amount in ₹ Hundred)                             |                                                    |
|-------------|--|---------------------------------------------------|----------------------------------------------------|
|             |  | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |

Note Repayable on demand or without specifying any terms or period of repayment

| S.no. | Type of Borrower | Amount outstanding in the nature of loan | % of Total loan & Advances in the nature of loan |
|-------|------------------|------------------------------------------|--------------------------------------------------|
|-------|------------------|------------------------------------------|--------------------------------------------------|

- 1 Promoters
- 2 Directors
- 3 KMPs
- 4 Related Parties

|              |   |   |
|--------------|---|---|
| <b>Total</b> | - | - |
|--------------|---|---|

**Other Non-Current Assets:**

**Note No. - 13**

- (i) Long-term Trade Receivables (including trade
- (a) Secured, considered good;
  - (b) Unsecured, considered good;
  - (c) Doubtful

[Sub Note -2 ]

15,577.13

18,157.84

- (ja) Security Deposit  
(ii) Others (specify nature)

15,577.13

18,157.84

**Current Investments**

**Investment**

**Note No. - 14**

- (a) Other Investments (specify nature).

|   |   |
|---|---|
| - | - |
|---|---|

|                                                                  |                |                |
|------------------------------------------------------------------|----------------|----------------|
| The basis of valuation of individual investments;                | Not Applicable | Not Applicable |
| Aggregate amount of quoted investments and market value thereof; | Not Applicable | Not Applicable |
| Aggregate amount of unquoted investments                         | Not Applicable | Not Applicable |
| Aggregate provision made for diminution in value of investments. | Not Applicable | Not Applicable |

**Inventories**

**Note No. - 15**

- (a) Others (specify nature).

|   |   |
|---|---|
| - | - |
|---|---|

Method of valuation shall be stated.

As Per Notes on Accounts

For Nandani Homes Pvt. Ltd.

*Megha Almed*

Director

For Nandani Homes Pvt. Ltd.  
*M. Hussain*  
Director



**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars | (Amount in ₹ Hundred)                             |                                                    |
|-------------|---------------------------------------------------|----------------------------------------------------|
|             | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |

**Trade Receivables**

Note No. - 16

[Sub Note -2]

For Trade Receivables Outstanding, Ageing Schedules is given:

- (a) Secured, considered good;  
(b) Unsecured, considered good;  
(c) Doubtful

27,085.71

27,085.71

**Cash and Cash Equivalents**

Note No. - 17

- (a) Balances with banks;  
SBI-36506321128  
ICICI-061605001481  
ICICI-57905003668  
ICICI-625905052492  
(b) Cheques, drafts on hand;  
(c) Cash on hand;  
(d) Fixed Deposit with Bank  
(e) Interest Accrued on FD

8,126.23

222.26

255.16

156.40

1,257.99

1,200.00

66.82

24,147.49

2,152.43

216.40

1,420.54

11,284.86

27,936.86

|                                                                                                                                                         |                |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Fixed deposits with more than twelve months maturity Value is Rs.                                                                                       | Not Applicable | Not Applicable |
| Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.                                                            | Not Applicable | Not Applicable |
| Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately. | Not Applicable | Not Applicable |
| Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated                                                      | Not Applicable | Not Applicable |
| Bank deposits with more than twelve months maturity shall be disclosed separately.                                                                      | Not Applicable | Not Applicable |

**Short-Term Loans and Advances:**

Note. - 18

- (a) Loans and advances to related parties (giving details thereof);  
Secured, considered good;  
Unsecured, considered good;  
Doubtful.  
(b) Others (specify nature).  
Advance Rent  
Business Advance

521.30

40,785.55

521.30

50,732.94

41,306.85

51,254.24

**Other Current Assets**

Note. - 19

- Advances to Supplier  
GST Input  
Project Cost  
MAT Tax Credit

3,635.23

255,459.60

8,289.35

408.30

722.86

275,270.21

7,172.51

267,384.18

283,573.88

For Nandani Homes Pvt. Ltd.

Director



For Nandani Homes Pvt. Ltd.  
Director

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars | (Amount in ₹ Hundred)                             |                                                    |
|-------------|---------------------------------------------------|----------------------------------------------------|
|             | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |

**Contingent Liabilities and Commitments**  
**Note. - 20**

**(i) Contingent liabilities :**

- (a) Claims against the company not acknowledged as debt
- (b) Guarantees excluding financial guarantees
- (c) Other money for which the company is contingently liable

**(ii) Commitments :**

- (a) Estimated amount of contracts remaining to be executed on
- (b) Uncalled liability on shares and other investment partly paid
- (c) Other (specify nature)

|   |   |
|---|---|
| - | - |
|---|---|

**Note No. - A**  
**Revenue From Operations**

- (a) Sale of Products
- (b) Sale of Flats

278,414.50      1,111,978.48

**278,414.50      1,111,978.48**

**Note No. - B**  
**Other Income**

- Discount Received
- Liability Written off
- Interest on FD

-      19.34  
-      17.05  
66.82      -

**66.82      36.39**

**Note No. - C**  
**Cost of Materials Consumed**

- Opening Stocks of Raw Material
- Add: -Purchase of Raw Materials
- Add: Direct Expenses/ Project Exp

238,500.00      1,030,000.00

238,500.00      1,030,000.00

Less: Closing Stocks of Raw material

**238,500.00      1,030,000.00**

**Note No. - D**  
**Changes in inventories of Finished Goods**

- Opening Stocks of Finished Goods
- Closing Stocks of Finished Goods

**TOTAL      A**

|   |   |
|---|---|
| - | - |
|---|---|



For Nandani Homes Pvt. Ltd.  
*[Signature]*

Director

For Nandani Homes Pvt. Ltd.  
*[Signature]*  
Director

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

| Particulars                        | (Amount in ₹ Hundred)                             |                                                    |
|------------------------------------|---------------------------------------------------|----------------------------------------------------|
|                                    | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| <b>Changes in Work-in-Progress</b> |                                                   |                                                    |
| Opening Stocks WIP                 | -                                                 | -                                                  |
| Closing Stocks WIP                 | -                                                 | -                                                  |
| <b>TOTAL</b>                       | <b>B</b>                                          |                                                    |
|                                    | -                                                 | -                                                  |
| <b>TOTAL</b>                       | <b>A+B</b>                                        |                                                    |
|                                    | -                                                 | -                                                  |

**Note No. - E**

**Employee benefits expense**

|                       |                  |                  |
|-----------------------|------------------|------------------|
| Salaries and Wages    | 9,915.67         | 6,150.00         |
| Staff Welfare Expense | 70.00            | -                |
| Director Remuneration | 9,800.00         | 10,200.00        |
|                       | <b>19,785.67</b> | <b>16,350.00</b> |

**Note No. - F**

**Finance Cost**

(a) Interest expense;

|   |   |
|---|---|
| - | - |
|---|---|

**Note No. - G**

**Other Expenses**

|                              |          |          |
|------------------------------|----------|----------|
| Statutory Audit Fee          | 106.00   | 106.00   |
| Consultancy Fee              | 2,254.00 | 2,844.00 |
| Professional fee             | 322.08   | 961.81   |
| Bank Charges                 | 111.49   | 104.60   |
| Business Promotion           | 197.95   | 608.42   |
| Travelling & Conveyance      | 255.26   | 946.68   |
| Electricity & Fuel Expense   | 247.62   | 147.80   |
| Miscellaneous Expenses       | 2.45     | 7.89     |
| GST Expense                  | -        | 6,677.79 |
| GST Late Fee & Interest      | 621.67   | 251.58   |
| Intt on TDS                  | -        | 78.31    |
| Newspaper & Periodicals      | 21.95    | 5.70     |
| Office Expense               | -        | 35.42    |
| Office Maintaince            | 200.00   | 47.00    |
| Office Rent                  | 3,386.04 | 3,056.04 |
| Printing & Stationary        | 44.25    | 184.85   |
| Repair & maintainance        | 154.75   | 526.10   |
| Roc Filing Expense           | 29.00    | 10.00    |
| Telephone & Internet         | 129.18   | 25.00    |
| Vehicle Running & Maintaince | 3,493.70 | 1,865.12 |
| Advertisement                | 142.50   | -        |
| Building Maintenance         | 125.00   | -        |
| Bad Debts                    | 125.21   | -        |

|                  |                  |
|------------------|------------------|
| <b>11,970.09</b> | <b>18,490.11</b> |
|------------------|------------------|



For Nandani Homes Pvt. Ltd.

*Muzaz Ahmed* Director

For Nandani Homes Pvt. Ltd.

*Ratanendra Kumar* Director

**NANDANI HOMES PRIVATE LIMITED**

CIN - U45202BR2010PTC015292

FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD

P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET &amp; STATEMENT OF PROFIT AND LOSS as on 31st March 2023

**Trade Payables Ageing Schedule****Sub Note. - 1****(Amount in ₹ Hundred )**

| Particulars                                           | Outstanding for following periods from due date of payment ( 2022-23 ) |                 |           |                   | Total            |
|-------------------------------------------------------|------------------------------------------------------------------------|-----------------|-----------|-------------------|------------------|
|                                                       | Less than 1 year                                                       | 1-2 years       | 2-3 years | More than 3 years |                  |
| (i) (a) Micro Enterprises and Small Enterprises       | -                                                                      | -               | -         | -                 | -                |
| (b) Medium Enterprises                                | -                                                                      | -               | -         | -                 | -                |
| (ii) Others                                           | 9,418.25                                                               | 4,118.05        | -         | -                 | 13,536.30        |
| (iii) (a) Disputed Dues - Micro and Small Enterprises | -                                                                      | -               | -         | -                 | -                |
| (iii) (b) Disputed Dues - Medium Enterprises          | -                                                                      | -               | -         | -                 | -                |
| (iv) Disputed Dues - Others                           | -                                                                      | -               | -         | -                 | -                |
| <b>Total</b>                                          | <b>9,418.25</b>                                                        | <b>4,118.05</b> | <b>-</b>  | <b>-</b>          | <b>13,536.30</b> |

| Particulars                                           | Outstanding for following periods from due date of payment ( 2021-22 ) |                 |           |                   | Total           |
|-------------------------------------------------------|------------------------------------------------------------------------|-----------------|-----------|-------------------|-----------------|
|                                                       | Less than 1 year                                                       | 1-2 years       | 2-3 years | More than 3 years |                 |
| (i) (a) Micro Enterprises and Small Enterprises       | -                                                                      | -               | -         | -                 | -               |
| (b) Medium Enterprises                                | -                                                                      | -               | -         | -                 | -               |
| (ii) Others                                           | -                                                                      | 8,683.80        | -         | -                 | 8,683.80        |
| (iii) (a) Disputed Dues - Micro and Small Enterprises | -                                                                      | -               | -         | -                 | -               |
| (iii) (b) Disputed Dues - Medium Enterprises          | -                                                                      | -               | -         | -                 | -               |
| (iv) Disputed Dues - Others                           | -                                                                      | -               | -         | -                 | -               |
| <b>Total</b>                                          | <b>-</b>                                                               | <b>8,683.80</b> | <b>-</b>  | <b>-</b>          | <b>8,683.80</b> |

For Nandanani Homes Pvt. Ltd. *Jag Anand*  
Director

For Nandanani Homes Pvt. Ltd. *Director*



**NANDANI HOMES PRIVATE LIMITED**

CIN - U45202BR2010PTC015292

FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD

P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

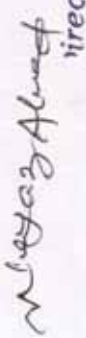
"SUBNOTE" FORMING PART OF THE BALANCE SHEET &amp; STATEMENT OF PROFIT AND LOSS as on 31st March 2023

**Trade Receivables ageing schedule****Subnote. -2**

| Particulars                                             | Receivables for following periods from due date of payment ( 2022-23 ) |                   |           |                  |                   |                  |
|---------------------------------------------------------|------------------------------------------------------------------------|-------------------|-----------|------------------|-------------------|------------------|
|                                                         | 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      | -                                                                      | 27,085.71         | -         | 15,577.13        | -                 | 42,662.84        |
| (ii) Undisputed Trade Receivables - considered doubtful | -                                                                      | -                 | -         | -                | -                 | -                |
| (iii) Disputed Trade Receivables considered good        | -                                                                      | -                 | -         | -                | -                 | -                |
| (iv) Disputed Trade Receivables considered doubtful     | -                                                                      | -                 | -         | -                | -                 | -                |
| (v) Unbilled Dues                                       | -                                                                      | -                 | -         | -                | -                 | -                |
| <b>Total</b>                                            | -                                                                      | <b>27,085.71</b>  | -         | <b>15,577.13</b> | -                 | <b>42,662.84</b> |

| Particulars                                             | Receivables for following periods from due date of payment ( 2021-22 ) |                   |                  |           |                   |                  |
|---------------------------------------------------------|------------------------------------------------------------------------|-------------------|------------------|-----------|-------------------|------------------|
|                                                         | 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      | -                                                                      | -                 | 18,157.84        | -         | -                 | 18,157.84        |
| (ii) Undisputed Trade Receivables - considered doubtful | -                                                                      | -                 | -                | -         | -                 | -                |
| (iii) Disputed Trade Receivables considered good        | -                                                                      | -                 | -                | -         | -                 | -                |
| (iv) Disputed Trade Receivables considered doubtful     | -                                                                      | -                 | -                | -         | -                 | -                |
| (v) Unbilled Dues                                       | -                                                                      | -                 | -                | -         | -                 | -                |
| <b>Total</b>                                            | -                                                                      | -                 | <b>18,157.84</b> | -         | -                 | <b>18,157.84</b> |

For Nandani Homes Pvt. Ltd.


  
Director


  
For Nandani Homes Pvt. Ltd.

**NANDANI HOMES PRIVATE LIMITED**  
CIN - U45202BR2010PTC015292  
**FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD**  
**P.S. GANDHI MAIDAN, PATNA-800001, BIHAR**

**Property, Plant and Equipment and Intangible Assets**  
**Note No. - 10**

(Amount in ₹ Hundred)

**(i) Property, Plant and Equipment as on 31-03-2023**

| Sl. No.                        | Particulars         | GROSS BLOCK   |          |            | DEPRECIATION     |                 | NET BLOCK              |                  |
|--------------------------------|---------------------|---------------|----------|------------|------------------|-----------------|------------------------|------------------|
|                                |                     | Original Cost | Addition | Sale/Scrap | up to 31.03.2022 | During the Year | Total As on 31.03.2023 | As at 31.03.2023 |
| 1                              | Computer & Printer  | 669.00        | -        | -          | 622.68           | 20.00           | 642.68                 | 26.32            |
| 2                              | Furniture & Fixture | 1,762.70      | -        | -          | 1,482.89         | 74.97           | 1,557.86               | 204.84           |
| 3                              | Office Equipment    | 307.70        | -        | -          | 280.26           | 8.81            | 289.07                 | 18.63            |
| 4                              | Mobile              | 364.87        | -        | -          | 283.65           | 36.91           | 320.56                 | 44.31            |
| 5                              | Freedge             | 119.00        | -        | -          | 55.35            | 28.74           | 84.09                  | 34.91            |
| 6                              | AC                  | 200.00        | -        | -          | 37.05            | 74.25           | 111.30                 | 88.70            |
| 7                              | Television          | 145.00        | -        | -          | 67.44            | 35.03           | 102.47                 | 42.53            |
| 8                              | Laptop              | -             | 1,005.00 | -          | -                | 5.22            | 5.22                   | 999.78           |
| 9                              | Vibrator            | -             | 178.50   | -          | -                | 13.90           | 13.90                  | 164.60           |
| <b>Current Year's Figures</b>  |                     | 3,568.27      | 1,183.50 | -          | 2,829.32         | 297.83          | 3,127.15               | 1,624.62         |
| <b>Previous Year's Figures</b> |                     | 3,368.27      | 200.00   | -          | 2,400.66         | 428.66          | 2,829.32               | 738.95           |

**(ii) Intangible Assets**

| Sl. No.                        | Particulars | GROSS BLOCK   |          |            | DEPRECIATION     |                 | NET BLOCK              |                  |
|--------------------------------|-------------|---------------|----------|------------|------------------|-----------------|------------------------|------------------|
|                                |             | Original Cost | Addition | Sale/Scrap | up to 31.03.2022 | During the Year | Total As on 31.03.2023 | As at 31.03.2023 |
| 1                              | Goodwill    | -             | -        | -          | -                | -               | -                      | -                |
| <b>Current Year's Figures</b>  |             | -             | -        | -          | -                | -               | -                      | -                |
| <b>Previous Year's Figures</b> |             | -             | -        | -          | -                | -               | -                      | -                |

For Nandani Homes Pvt. Ltd.

*Niyas Ahmed*

Director

For Nandani Homes Pvt. Ltd.

*Niyas Ahmed*

Director



NANDANI HOMES PRIVATE LIMITED  
CIN - U45202BR2010PTC015292  
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD  
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

(iii) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

| CWIP                           | Amount in CWIP for a period of |           |                   | Total |
|--------------------------------|--------------------------------|-----------|-------------------|-------|
|                                | Less than 1 year               | 1-2 years | More than 3 years |       |
| Projects in progress           | -                              | -         | -                 | -     |
| Projects temporarily suspended | -                              | -         | -                 | -     |

b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given\*\*:

| CWIP      | To be completed in |           |                   | Total |
|-----------|--------------------|-----------|-------------------|-------|
|           | Less than 1 year   | 1-2 years | More than 3 years |       |
| Project 1 | -                  | -         | -                 | -     |
| Project 2 | -                  | -         | -                 | -     |

(iv) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development ageing schedule

| Intangible assets under development | Amount in CWIP for a period of |           |                   | Total |
|-------------------------------------|--------------------------------|-----------|-------------------|-------|
|                                     | Less than 1 year               | 1-2 years | More than 3 years |       |
| Projects in progress                | -                              | -         | -                 | -     |
| Projects temporarily suspended      | -                              | -         | -                 | -     |

b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given\*\*:

| Intangible assets under development | To be completed in |           |                   | Total |
|-------------------------------------|--------------------|-----------|-------------------|-------|
|                                     | Less than 1 year   | 1-2 years | More than 3 years |       |
| Project 1                           | -                  | -         | -                 | -     |
| Project 2                           | -                  | -         | -                 | -     |

For Nandani Homes Pvt. Ltd.

*Nitya Ghosh*

Director



For Nandani Homes Pvt. Ltd.  
*Nitya Ghosh*

Director

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Mobile No - 966199922  
e-Mail - nandanihomespvtltd@gmail.com

**SIGNIFICANT ACCOUNTING POLICIES**  
As on 31/03/2023

**BASIS OF PREPARATION OF FINANCIAL STATEMENTS: -**

- a) The Financial Statements are prepared on historical cost convention and on accrual basis of accounting, unless otherwise stated, by following going concern assumption and conform in all material aspects to the statutory provisions, regulatory guidelines and Generally Accepted Accounting Principles in India. The financial statements comply with the applicable mandatory accounting standards issued by the Institute of Chartered Accountants of India and Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The accounting policies are consistently applied, except for the changes disclosed, if any, in the financial statements with those used in the previous year.
- b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of activities and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.
- c) The Company was incorporated on 08/02/2010.

**USE OF ESTIMATES: -**

- a) The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

**FIXED ASSETS: -**

- a) Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the

For Nandani Homes Pvt. Ltd.  
*Nagabhusan*

Director

For Nandani Homes Pvt. Ltd.  
*Fateh Mehta*

Director



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future benefits from the existing asset beyond its previously assessed standard of performance

- b) None of the Fixed Assets has been valued during the year.
- c) Fixed Assets have been acquired and put to use during the year.

### **DEPRECIATION, AMORTISATION AND DEPLETION: -**

- a) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

### **IMPAIRMENT: -**

- a) An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement 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.
- b) There is no such case

### **INVESTMENTS: -**

- a) Investment has been made in Helios Plantation of Rs. 61,25,000/-

### **REVENUE RECOGNITION: -**

- a) Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.
- b) Revenue has been recognized from sale of flats. Interest on FD has been recognized.
- c) Proportionate completion method is a method of accounting which recognises revenue in the statement of profit and loss proportionately with the degree of completion of services under a contract. Proportionate completion method has not been followed. Cost of project has been treated as expenses on estimated basis in Profit & Loss Account.

For Nandani Homes Pvt. Ltd.

*M. J. Hussain*

Director

For Nandani Homes Pvt. Ltd.

*M. J. Hussain*

Director



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### EMPLOYEE BENEFITS: -

- Short Term Employee Benefits: -The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.
- Long term employees benefit if any arise is accounted for on paid basis.

### PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made.
- 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 the current best estimates.
- Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- There is no such case.

### INCOME TAXES: -

- Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.
- Provision for tax has been made in the accounts.
- MAT Tax details are: -

| Financial Year | MAT Tax     | Adjustment | Balance     |
|----------------|-------------|------------|-------------|
| 2021-22        | 7,17,251.00 |            | 7,17,251.00 |
| 2022-23        | 1,11,684.00 |            | 1,11,684.00 |

For Nandani Homes Pvt. Ltd.

*M. J. Hussain*

Director

For Nandani Homes Pvt. Ltd.

Director



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- d) **DEFERRED TAX:** -Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

| PERIOD<br>As on | DTL      | DTA       | Net<br>DTA/DTL | NATURE |
|-----------------|----------|-----------|----------------|--------|
| 31/03/2022      |          | 27,761.00 |                | DTA    |
| During the Year | 3,528.00 |           |                | DTL    |
| 31/03/2023      |          |           | 24,233.00      | DTA    |

### PRIOR PERIOD ITEMS: -

- a) Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The details are below: -

| Particulars | Year | Dr to P/L A/c | Cr to P/L A/c |
|-------------|------|---------------|---------------|
| NIL         | NIL  | NIL           | NIL           |

### LEASES: -

- a) Operating Lease:  
Lease arrangements relating to premises where significant portion of risk and reward of ownership are retained by the lessor, are classified as operating lease and for which rentals are expensed with reference to the period for which rent is paid.
- b) Premise has been taken on lease.
- c) Finance Lease: -The Company has not entered into any finance lease.

### NETWORTH: -

- a) "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

For Nandani Homes Pvt. Ltd.

*Negaz Ahmed*

Director

For Nandani Homes Pvt. Ltd.

Director



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| S.No.   | Particulars                                    | Amount (in Rupees)  |                     |
|---------|------------------------------------------------|---------------------|---------------------|
|         |                                                | 31/03/2023          | 31/03/2022          |
| (a)(i)  | Paid up share capital                          | 21,00,000.00        | 21,00,000.00        |
| (ii)    | Free reserves                                  | -                   | -                   |
| (iii)   | Securities Premium Account                     | -                   | -                   |
|         | <b>Total</b>                                   | <b>21,00,000.00</b> | <b>21,00,000.00</b> |
| (b) (i) | Accumulated Loss                               | 31,56,711.42        | 39,45,956.66        |
| (ii)    | Balance of deferred revenue expenditure        |                     |                     |
| (iii)   | Accumulated unprovided depreciation            |                     |                     |
| (iv)    | Miscellaneous expense and preliminary expenses |                     |                     |
| (v)     | Other intangible Assets                        |                     |                     |
|         | <b>Total</b>                                   | <b>31,56,711.42</b> | <b>39,45,956.66</b> |
| (c)     | Net worth (a) - (b)                            | -10,56,711.42       | -18,45,956.66       |

**RELATED PARTY TRANSACTIONS: -**

**a) Related Party:** - Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.

**b) Significant influence:** -Participation in the financial and/or operating policy decisions of an enterprise, but not control of those policies.

**c) Related Party Transaction:** -A transfer of resources or obligations between related parties, regardless of whether or not a price is charged.

| Name of related parties | Key Management Personnel | Relatives of Key Management Personnel | Associates | Total        |
|-------------------------|--------------------------|---------------------------------------|------------|--------------|
| Remuneration            | 9,80,000.00              | -                                     | -          | 10,20,000.00 |
| Loan Returned           | 5,62,302.00              | -                                     | -          | 5,62,302.00  |

For Nandani Homes Pvt. Ltd.

Mehnaz Ahmed

Director

For Nandani Homes Pvt. Ltd.

Director



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### Subsidiaries: -

- A company in which another company (the holding company) holds, either by itself and/or through one or more subsidiaries, more than one-half in nominal value of its equity share capital; or
- A company of which another company (the holding company) controls, either by itself and/or through one or more subsidiaries, the composition of its board of directors.
- There is no such case

### Fellow Subsidiaries: -

- A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- There is no such case

### Associates: -

2(6) "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company: -

| Name           | Significant Influence | Remarks |
|----------------|-----------------------|---------|
| Not Applicable |                       |         |

### Key Management Personnel: -

Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise.

| Name             | Designation | DIN      |
|------------------|-------------|----------|
| RATANMALA KUMARI | Director    | 02892033 |
| NEYAZ AHMED      | Director    | 06977315 |

### Relatives of Key Management Personnel: -

In relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or be influenced by, that individual in his/her dealings with the reporting enterprise.

| Name           | Relationship | Relation With | Designation |
|----------------|--------------|---------------|-------------|
| Not Applicable |              |               |             |

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*

Director

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*

Director



## NANDANI HOMES PRIVATE LIMITED

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### Board of Directors: -

| Name                 | Designation | DIN      | Date Appointed | Date Resigned |
|----------------------|-------------|----------|----------------|---------------|
| RATANMALA KUMARI     | Director    | 02892033 | 08/02/2010     | NA            |
| MOHAMAD NAUSAD HASAN | Director    | 06977296 | 18/09/2014     | 05/12/2022    |
| NEYAZ AHMED          | Director    | 06977315 | 18/09/2014     | NA            |

### REMUNERATION TO DIRECTORS: -

| Name                 | Designation | Remuneration | Remarks |
|----------------------|-------------|--------------|---------|
| RATANMALA KUMARI     | Director    | 6,00,000.00  |         |
| MOHAMAD NAUSAD HASAN | Director    | 3,60,000.00  |         |
| NEYAZ AHMED          | Director    | 20,000.00    |         |

### FOREIGN CURRENCY TRANSACTIONS

- Foreign Currency Transactions are recorded at the spot rate of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of Profit and Loss of the year.
- There is no income in foreign exchange.
- There is no expenditure in foreign exchange.

### MSMED Act 2006

- The Company has not received any information from the suppliers regarding their status under MSMED Act 2006.
- Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006 have not been given

### DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*

Director

For Nandani Homes Pvt. Ltd.

*[Signature]*  
Director



## NANDANI HOMES PRIVATE LIMITED

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### DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

- a) CSR Activities are not applicable to this Company.

### DETAILS OF BENAMI PROPERTY HELD

- a) The Company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 during the financial year.

### WILFUL DEFAULTER

- a) The Company has not been declared by any bank or financial Institution or other lender, as a wilful defaulter during the financial year.

### RELATIONSHIP WITH STRUCK OFF COMPANIES

- a) Not Applicable.

### REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

- a) The Company has **not** taken any Loan from any bank or financial Institution or other lender during the year; hence Registration of Charge is not required.

### COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES: -

- a) Not Applicable

### RATIOS DISCLOSURES: -

| RATIOS                           | 31-03-2023 | 31-03-2022 | % of Variance |
|----------------------------------|------------|------------|---------------|
| Current Ratio                    | 0.79       | 0.84       | 6.51          |
| Debt-Equity Ratio                | -          | -          | -             |
| Debt Service Coverage Ratio      | -          | -          | -             |
| Return on Equity Ratio           | -0.75      | -2.53      | 70.53         |
| Inventory Turnover Ratio         | -          | -          | -             |
| Trade Receivables Turnover Ratio | -          | -          | -             |
| Trade Payables Turnover Ratio    | -          | -          | -             |
| Net Capital Turnover Ratio       | -26.35     | -60.24     | 52.26         |
| Net Profit Ratio                 | 2.83       | 4.21       | 32.63         |
| Return on Capital Employed       | -75.02     | -253.24    | 70.37         |
| Return on investment             | -74.69     | -253.47    | 70.53         |

For Nandani Homes Pvt. Ltd. For Nandani Homes Pvt. Ltd.  
Neyaz Ahmed Director  
Director



# NANDANI HOMES PRIVATE LIMITED

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Note: -

- a) The items included in numerator and denominator for computing the above ratios: -

| RATIOS                           | Numerator            | Denominator                 |
|----------------------------------|----------------------|-----------------------------|
| Current Ratio                    | CURRENT ASSETS       | CURRENT LIABILITIES         |
| Debt-Equity Ratio,               | DEBT/LOAN            | SHAREHOLDER'S EQUITY        |
| Debt Service Coverage Ratio      | EBITDA               | TOTAL DEBT SERVICE          |
| Return on Equity Ratio,          | PROFIT AFTER TAX     | SHAREHOLDER'S EQUITY        |
| Inventory Turnover Ratio         | SALES ACCOUNTS       | AVERAGE STOCK               |
| Trade Receivables Turnover Ratio | NET CREDIT SALES     | AVERAGE ACCOUNTS RECEIVABLE |
| Trade Payables Turnover Ratio    | NET CREDIT PURCHASES | AVEARGE ACCOUNTS PAYABLES   |
| Net Capital Turnover Ratio       | NET ANNUAL SALES     | CAPITAL EMPLOYED            |
| Net Profit Ratio                 | NET PROFIT           | NET SALES                   |
| Return on Capital Employed,      | EBIT                 | CAPITAL EMPLOYED            |
| Return on investment             | NET PROFIT (PAT)     | INVESTMENT                  |

- b) Explanation for change in the ratio by more than 25% as compared to the preceding year: -

- Return on Equity Ratio:** - Profit is lower than the previous year. This is the reason for change in the ratio by more than 25%
- Net Capital Turnover Ratio:** - Sale is less than the previous year. This is the reason for change in the ratio by more than 25%
- Net Profit Ratio:** - Profit is lower than the previous year. This is the reason for change in the ratio by more than 25%
- Return on Capital Employed:** - EBIT is lower than the previous year. This is the reason for change in the ratio by more than 25%
- Return on investment:** - Profit is lower than the previous year. This is the reason for change in the ratio by more than 25%.

For Nandani Homes Pvt. Ltd.

For Nandani Homes Pvt. Ltd.

Director

Director



# NANDANI HOMES PRIVATE LIMITED

CIN - U45202BR2010PTC015292

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## COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

a) Not Applicable

## UNDISCLOSED INCOME: -

a) Not Applicable

## TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY: -

a) The company does not have any immovable properties

## NOTES ON ACCOUNTS: -

1. The previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current presentation.
2. Current Liabilities and Current Assets have been taken at their book value subject to confirmation by management.
3. Expenses supported by internal voucher have been certified as bonafide business Expenditure by the management.
4. Provision has been made for the expenses of the year.
5. Net worth of the Company is negative by ₹ 10,56,711.42 as on 31/03/2023, while previous year it was Rs. 18,45,956.66. Financial position is improving. The Company is doing business properly. It's going concern concept is intact.
6. Figures reported in financial statements are in ₹ hundred.

For Nandani Homes Pvt. Ltd.

*Neyaz Ahmed*

Director

NEYAZ AHMED

DIRECTOR, DIN - 06977315

For Nandani Homes Pvt. Ltd.

*Ratanmala Kumari*

Director

RATANMALA KUMARI

DIRECTOR, DIN - 02892033

Date: - 30/12/2023

Place: - Patna

