



Independent Auditor's Report

To the Members of
HOME HEART CONSTRUCTIONS PRIVATE LIMITED
CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **HOME HEART CONSTRUCTIONS 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.



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.



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.
 - (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: 22/09/2023



For S S Quadri & Co.
Chartered Accountants
FRN - 014432C

CA. Syed Saifullah Quadri
Proprietor
M. No - 401009

UDIN - 23401009 BQK/BHV3746.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, 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
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	14,742.00	13,154.68
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(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		19,979.70	-
(c) Other Current Liabilities	8	61,183.14	33,323.21
(d) Short-Term Provisions	9	1,948.18	5,481.62
Total Equity and Liabilities		98,853.10	52,959.51

II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	10.53	15.80
(c) Deferred Tax Assets (Net)	12	-	-
(d) Long-term Loans and Advances	13	-	-
(e) Other Non-Current Assets		-	-

Current Assets

(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	-	-
(d) Cash and Cash Equivalents	17	12,169.39	8,276.74
(e) Short-Term Loans and Advances	18	176.00	818.40
(f) Other Current Assets	19	86,497.18	43,848.57

Total Assets		98,853.10	52,959.51
---------------------	--	------------------	------------------

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

20
See accompanying notes to the financial statements.

Place: PATNA
Date: 22/09/2023

Shomail Fatima
SHOMAIL FATIMA
Director, DIN - 08723313

Nasir Asrar
NASIR ASRAR
Director, DIN - 08723292

For S S Quadri & Co.
Chartered Accountants
FRN - 014139C

(CA. Syed Saifullah Quadri)
Proprietor
R. No-401009



UDIN - 234010098GWBH3746

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, 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	36,190.47	98,650.00
II Other Income	B	1.20	-
III Total Income (I+II)		36,191.67	98,650.00
IV EXPENSES:			
Cost of Materials Consumed	C	26,739.34	77,301.51
Purchase of Stock-in-Trade			-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	2,700.00	2,340.00
Finance costs	F	119.47	-
Depreciation and amortization expenses		-	-
Other Expenses	G	2,487.71	869.52
Total expenses (IV)		34,046.52	80,511.03
V Profit/(Loss) before exceptional items and tax	(III-IV)	2,145.14	18,138.97
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	2,145.14	18,138.97
VIII Extraordinary Items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	2,145.14	18,138.97
X Tax expense: -			
(1) Current Tax		552.47	4,637.72
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTA	5.27	5.27
XI Profit/(Loss) for the period from continuing operation	(IX-X)	1,587.40	13,495.98
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) from Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	1,587.40	13,495.98
XVI Earnings per equity share:			
(1) Basic	In ₹	158.74	1,349.60
(2) Diluted	In ₹	158.74	1,349.60

In terms of our report of even date.

See accompanying notes to the financial statements.

Place: PATNA
Date: 22/09/2023SHOHAIL FATIMA
Director, DIN - 08723313NASTIR ASRAR
Director, DIN - 08723292For S S Quadri & CO.
Chartered Accountants
FRN - 014432C(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, 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

Equity

Note - 1

AUTHORISED SHARE CAPITAL
(10,000 Equity Shares of Rs. 100 Each)

10,000.00 10,000.00

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL
(1,000 Equity Shares of Rs. 100 Each)

1,000.00 1,000.00

1,000.00 1,000.00

Reconciliation Of Number of Shares:-

Number Of Equity Shares as at the beginning of the financial year

1,000.00 1,000.00

Add :- Number of Shares issued during the period

Number Of Equity Shares as at the end of the financial years

1,000.00 1,000.00

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

S. No.	Promoters Name	2022-23	2021-22	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

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

S. No.	Promoters Name	2021-22	2020-21	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	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	NASIR ASRAR	800	80.00	80.00
2	SHOMAIL FATMA	200	20.00	20.00
		1000	100.00	100.00

Terms / Rights attached to Equity Shares

The company has only one class of equity share having per 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.

Nasir Asrar *Shomail Fatma*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, 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
Reserve & Surplus Note - 2		
(a) Capital Reserves		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	A	-
(b) Capital Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	B	-
(c) Securities Premium		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	C	-
(d) Debenture Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	D	-
(e) Revaluation Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	E	-
(f) Share Options Outstanding Account		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	F	-
(g) Other :- Capital Subsidy		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	G	-
(h) Surplus (Statement of Profit & Loss)		
Opening balance	13,154.68	(341.30)
Add : Addition during the year	1,587.40	13,495.98
	14,742.08	13,154.68
Less : Deduction during the year		
: Dividend	-	-
: -Bonus Shares	-	-
: -Transfer	-	-
Closing balance	H	14,742.08
TOTAL (A+B+C+D+E+F+G+H)		13,154.68

Manish Kumar
Bhaskar Jaiswal



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, 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
Long-Term Borrowing		
Borrowings:		
Note - 3		
Secured Borrowings: -		
Term loans	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand	-	-
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)	-	-
Total (A)	-	-
Un-Secured Borrowings: -		
Term loans	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand	-	-
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)	-	-
Total (B)	-	-
Total (A) + (B)	-	-

Navin Kumar *Bhupendra Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, 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 Long-Term Liabilities		
Note. - 4		

- (a) Trade payables
(i) Total outstanding dues of Micro Enterprises and Small Enterprises
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises
(b) Others (specify nature)

[Sub Note -1]

-	-
-	-
-	-
-	-
-	-

Long-Term Provisions

Note. -5

- (a) Provisions for employee benefits
(b) Others (specify nature)

-	-
-	-
-	-

Short-Term Borrowings

Note. - 6

Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- 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)

Total (A)

-	-
---	---

Un-Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- 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)

Total (B)

-	-
---	---

Total (A) + (B)

-	-
---	---

Nasir Ahmad
Bismail Fatima



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, 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 Payable		
Note. - 7		

For trade payables outstanding, ageing schedules is given:

Trade Payables Ageing Schedule

[Sub Note -1]

19,979.70

-

19,979.70

-

Other Current liabilities:

Note. - 8

- (a) Advance against Flat Booking
(b) Other payables (specify nature):
GST Payable
TDS Payable
Other payable

49,693.32

24,922.38

-

-

7,607.22

6,178.62

-

2,222.21

3,882.60

61,183.14

33,323.21

Short-Term Provisions

Note. - 9

- Provision for Audit Fee
Expenses Payable
Provision for Tax

590.00

826.00

805.71

17.90

552.47

4,837.72

1,948.18

5,481.62

Non-Current Investments

Note No. - 11

- (a) Other non-current investments (specify nature):

-

-

-

-

Aggregate amount of quoted investments and market value

Not Applicable

Not Applicable

Aggregate amount of Unquoted Investment

Not Applicable

Not Applicable

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;
Unsecured, considered good;
Doubtful
(c) Other Loans and Advances (specify nature):

-

-

-

-

-

-

-

-

-

-

-

-

Manish Kumar

Bhupendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, 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

Total	-	-
-------	---	---

Other Non-Current Assets:

Note No. - 13

(i) Long-term Trade Receivables (including trade

[Sub Note -2]

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

(ia) Security Deposit

(ii) Others (specify nature)

-	-
---	---

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

Mani Arun *Bhushil* *fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, 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

-	-
-	-
-	-
-	-

Cash and Cash Equivalents

Note No. - 17

- (a) Balances with banks;
Canara CA A/c_2003201012162
HDFC CA A/c_7591

5,742.10 6,019.40
1,108.00 -

- (b) Cheques, drafts on hand;
- (c) Cash on hand;
- (d) Fixed Deposit with bank - Canara Bank

4,326.09 2,257.34
1,001.20 -

12,169.39 8,276.74

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;
Nasir Bashir
Shomail Fatima

642.40 176.00
176.00 176.00

Unsecured, considered good;
Doubtful.

- -
- -

- (b) Others (specify nature).

176.00 818.40

Nasir Bashir

Shomail Fatima



CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other Current Assets		
Note. - 19		
Advances other than capital assets - MD Firoz	3,080.00	3,390.00
Project Cost - Other Project	61,194.97	39,740.57
Project Cost - Mazhari Tower	22,222.21	-
TDS Receivable	-	118.00
	86,497.18	43,648.57

(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)

(a) Sale of Products
(b) Sale of Services / Revenue Recognized
(c) Other operating revenues:

(a) Interest Income - Intt on FD/TO

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

Less: Closing Stocks of Raw material

Naiv Anu Bomet latini



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPUR, PATNA-800014, 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 No. - D		
Changes in Inventories of Finished Goods		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
TOTAL	A	
	-	-
Changes in Work-in-Progress		
Opening Stocks WIP	-	-
Closing Stocks WIP	-	-
TOTAL	B	
	-	-
TOTAL	A+B	
	-	-
Note No. - E		
Employee benefits expense		
Salaries and Wages	2,700.00	2,340.00
	2,700.00	2,340.00
Note No. - F		
Finance Cost		
(a) Interest expense:		
(A) Interest Expense on CC	-	-
(B) Interest Expense on TL	-	-
(C) Interest Expense	-	-
A	-	-
(b) Other Borrowing Costs		
(A) Inspection Charges	-	-
(B) Documentation Charge	119.47	-
(C) Bank Guarantee Charges	-	-
B	119.47	-
A+B	119.47	-
Note No. - G		
Other Expenses		
Statutory Audit Fee	590.00	700.00
Professional Fee	346.09	64.90
Misc Expenses	-	52.21
Bank charges	27.53	29.81
ROC Filing Exp	29.00	12.00
GST Late Fine	0.60	2.00
Interest on Tax	544.49	-
Interest & Late Fine of TDS	950.00	-
	2,487.71	859.52

Navin Kumar
Bhupendra Kumar
Patna



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & 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)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
(b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	-	-	-	-	-

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

Navin K

Sumit Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & 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)					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

Particulars	Receivables for following periods from due date of payment (2021-22)					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-






HOME HEART CONSTRUCTIONS PRIVATE LIMITED
 CDM-U455008R2020PYC045747
 FLAT NO- 303, USMAN KHAN APARTMENT
 SAMANPURA, PATNA-800014, BIHAR

Property, Plant and Equipment and Intangible Assets
 Note No. - 19

(Amount in ₹ Hundred)

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

Property, Plant and Equipment as on 31-03-2023											
Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2023	Up to 31.03.2023	DEPRECIATION		Total As on 31.03.2023	NET BLOCK	
		Original Cost	Addition	Reduction			During the Year	As at 31.03.2023		As at 31.03.2023	
1. Land		-	-	-	-	-	-	-	-	-	-
Current Year's Figures											
Previous Year's Figures											
(ii) Intangible Assets											
Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2023	Up to 31.03.2023	DEPRECIATION		Total As on 31.03.2023	NET BLOCK	
		Original Cost	Addition	Reduction			During the Year	As at 31.03.2023		As at 31.03.2023	
1. Pat.		-	-	-	-	-	-	-	-	-	-
Current Year's Figures											
Previous Year's Figures											

Manish *Danail Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED
 CIN-U45500OR3620PTC045747
 FLAT NO- 303, USMAN KHAN APARTMENT
 SAMANPUR, PATNA-800014, BIHAR

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

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

CWIP aging schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 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	2-3 years	More than 3 years	
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-

(iv) Intangible assets under development

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

Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 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	2-3 years	More than 3 years	
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-

Narain Kumar
Danail Patra



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@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 14/03/2020.

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) There is no fixed Assets with the Company.

DEPRECIATION, AMORTISATION AND DEPLETION: -

- a) Since there is no fixed asset, no depreciation is charged

Nasir Khan *Danail Fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

INVESTMENTS: -

- a) The Company has not made any investment.

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 activity of the Company.

EMPLOYEE BENEFITS: -

- a) 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.
- b) Long term employees benefit if any arise is accounted for on paid basis.

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- a) 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.
- b) 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.
- c) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- d) There is no such case.

INCOME TAXES: -

- a) 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.
- b) Provision for tax has been made in the accounts.

Mani Ar *Bruno Patna*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

- c) **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 As on	DTL	DTA	Net DTA/DTL	NATURE
31/03/2022		1,580.00		DTA
During the Year	527.00			DTL
31/03/2023			1,053.00	DTA

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.

S.No.	Particulars	Amount (In Rupees)	
		31/03/2023	31/03/2022
(a)(i)	Paid up share capital	1,00,000.00	1,00,000.00
(ii)	Free reserves	14,74,208.48	13,15,468.14
(iii)	Securities Premium Account		
	Total	15,74,208.48	14,15,468.14
(b) (i)	Accumulated Loss		
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total	-	-
(c)	Net worth (a) - (b)	15,74,208.48	14,15,468.14

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: -

Navin Kumar *Harshil* *Patel*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

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

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. There is no such transactions.

Subsidiaries: -

- a) 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
- b) 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.
- c) There is no such case

Fellow Subsidiaries: -

- a) A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- b) 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		

Narain Prasad *Devi Prasad*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

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
NASIR ASRAR	DIRECTOR	08723292
SHOMAIL FATIMA	DIRECTOR	08723313

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			

Board of Directors: -

Name	Designation	DIN	Date Appointed	Date Resigned
NASIR ASRAR	DIRECTOR	08723292	14/03/2020	NA
SHOMAIL FATIMA	DIRECTOR	08723313	14/03/2020	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
NASIR ASRAR	DIRECTOR	NIL	
SHOMAIL FATIMA	DIRECTOR	NIL	

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.

Nasir Asrar *Shomail Fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR
Mobile No-8969652817
E mail - homeheartcons@gmail.com

- b) 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

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

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 willful defaulter during the financial year.

RELATIONSHIP WITH STRUCK OFF COMPANIES

- a) The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

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.

Namit Kumar *Romail Fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

RATIOS DISCLOSURES: -

RATIOS	31-03-2023	31-03-2022	% of Variance
Current Ratio	1.19	1.36	12.83
Debt-Equity Ratio		-	
Debt Service Coverage Ratio		-	
Return on Equity Ratio	0.10	0.95	89.42
Inventory Turnover Ratio		-	
Trade Receivables Turnover Ratio		-	
Trade Payables Turnover Ratio		-	
Net Capital Turnover Ratio	2.30	6.97	67.01
Net Profit Ratio	4.39	13.68	67.94
Return on Capital Employed	13.63	128.15	89.37
Return on Investment	10.08	95.35	89.42

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	AVERAGE 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)	CAPITAL EMPLOYED

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

- i) **Return on Equity Ratio:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%

Handwritten signatures:
Nitin Kumar
Bhaskar Kumar
Rajendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

- ii) **Net Capital Turnover Ratio:** - The sale is less than the previous year. This is the reason for change in the ratio by more than 25%
- iii) **Net Profit Ratio:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%.
- iv) **Return on Capital Employed:** - EBIT is less than the previous year. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%
- v) **Return on Investment:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%

COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

- a) Not Applicable

UNDISCLOSED INCOME: -

- a) Not Applicable

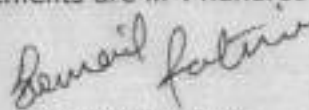
TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY: -

- a) Not Applicable

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. Figures reported in financial statements are in ₹ hundred.


NASIR ASRAR
DIRECTOR
DIN-08723292


SHOMAIL FATIMA
DIRECTOR
DIN-08723313

Place: - Patna
Date: - 22/09/2023

