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, 2024**, 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, 2024**, 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*** **₹ 12,55,648.68 as on 31/03/2024, while previous year it was Rs. 10,56,711.42.** ***The management say that financial position is improving, during the year MAT Tax Credit adjustment has been made in the Profit & Loss Account, the Company is in profit before tax, the Company is doing business properly and It's going concern concept is intact.***

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 except for the matters stated in the paragraph 7(f) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   (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.



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(5) On the basis of the written representations received from the directors as on **March 31, 2024** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2024** 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



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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) ***Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on audit trail feature of the said software.***

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

M. I. Hussain & Co. Patna Chartered Accountants

Place: Patna
Date: 29/09/2024

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

UDIN - 24066920BKDMMS1573

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 31ST MARCH 2024

(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	21,000.00	21,000.00
(b) Reserves and Surplus	2	(33,556.49)	(31,567.11)
(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	2,754.47	4,118.05
(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		876.74	9,418.25
(c) Other Current Liabilities	8	736,626.67	427,226.50
(d) Short-Term Provisions	9	3,108.49	5,310.00
Total Equity and Liabilities		**730,809.88**	**435,505.69**
II. ASSETS			
Non-Current Assets			
(1) (a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		2,094.85	1,624.62
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress			
(iv) Intangible Assets Under Development			
(b) Non-Current Investments	11	71,000.00	71,000.00
(c) Deferred Tax Assets (Net)		388.45	242.33
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	15,300.00	15,577.13
2 Current Assets			
(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	1,000.00	27,085.71
(d) Cash and Cash Equivalents	17	31,684.30	11,284.86
(e) Short-Term Loans and Advances	18	73,856.24	41,306.85
(f) Other Current Assets	19	535,486.05	267,384.18
		-	-
Total Assets		**730,809.88**	**435,505.69**
Contingent Liabilities and Commitments	20	-	-

In terms of our report of even date.

See accompanying notes to the financial statements.

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

Md. Imam Hussain

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

Place: Patna
Date : 29/09/2024

Neyaz Ahmed

NEYAZ AHMED
Director, DIN - 06977315

For Nandani Homes Pvt. Ltd.

Managing Director

Ratan mala Kumari

RATANMALA KUMARI
Director, DIN - 02892033

For Nandani Homes Pvt. Ltd.

Director

M. I. Hussain & Co. Patna Chartered Accountants

UDIN - 24066920BKDMMS1573

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 2024

(Amount in ₹ Hundred)

	Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I	Revenue From Operations	A	100,750.00	278,414.50
II	Other Income	B	71.10	66.82
III	**Total Income (I+II)**		**100,821.10**	**278,481.32**
IV	EXPENSES:			
	Cost of Materials Consumed	C	60,372.93	238,500.00
	Purchase of Stock-in-Trade			
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
	Employee Benefits Expenses	E	20,355.00	19,785.67
	Finance costs	F	-	-
	Depreciation and amortization expenses		1,359.77	297.83
	Other Expenses	G	13,935.39	11,970.09
	Total expenses (IV)		**96,023.09**	**270,553.59**
V	Profit/(Loss) before exceptional items and tax	(III-IV)	4,798.01	7,927.73
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax	(V - VI)	4,798.01	7,927.73
VIII	Extraordinary items		-	-
IX	Profit/(Loss) before tax	(VII-VIII)	4,798.01	7,927.73
X	Tax expense: -			
	(1) Current Tax		4,488.15	1,116.84
	(2) MAT Credit Entitlement		-	(1,116.84)
	(3) Deferred Tax	DTA/DTL	(146.12)	35.28
XI	Profit/(Loss) for the period from continuing operation	(IX-X)	**455.98**	**7,892.45**
XII	Profit/(Loss) for discontinued operation		-	-
XIII	Tax expenses of discontinued operations		-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV	Profit/(Loss) for the period	(XI+XIV)	**455.98**	**7,892.45**
XVI	Earnings per equity share:			
	(1) Basic	In ₹	0.22	3.76
	(2) Diluted	In ₹	0.22	3.76

In terms of our report of even date.
Place: Patna
Date : 29/09/2024

See accompanying notes to the financial statements.

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

(Md. Imam Hussain)

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

Ratanmala Kumari

RATANMALA KUMARI
Director, DIN - 02892033

For Nandani Homes Pvt. Ltd.
Director

Neyaz Ahmed

NEYAZ AHMED
Director, DIN - 06977315

For Nandani Homes Pvt. Ltd.
Managing Director

M. I. Hussain & Co. Patna Chartered Accountants

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

Cash Flow Statement
As On 31/03/2024

	Particulars	Amount	Amount
		(Amount in ₹ Hundred)	
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax		4,798.01
	Add Back: -		
	Depreciation	1,359.77	
	Preliminary Expenses w/off	-	
	Loss on sale of Assets	-	
	Interest expense	-	1,359.77
	Others if any		
	Deduct: -		
	Interest income	-	
	Profit on sale of Assets	-	
	Others if any	-	-
	Operating profit before working capital changes		6,157.78
	Adjustments for:		
	Decrease/(Increase) in Receivables	26,362.84	
	Decrease/(Increase) in Inventories	-	
	Increase/(Decrease) in Payables	292,805.42	319,168.27
	Cash generated from operations		325,326.04
	Income Tax paid		-
	Cash flow before extraordinary item		325,326.04
	Proceeds from earthquake disaster settlement		-
	Net Cash flow from Operating activities		325,326.04
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	(1,830.00)	
	Sale of Fixed Assets	-	
	Increase in Advances & others	(32,549.39)	
	Increase in other CA	(270,547.22)	
	Interest income	-	
	Net Cash used in Investing activities		(304,926.61)
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issuance of share capital	-	
	Proceeds from Long term Borrowings	-	
	Proceeds from Short term Borrowings	-	
	Subsidy	-	
	Interest paid	-	
	Net Cash used in financing activities		-
	Net increase in cash & Cash Equivalents		20,399.43
	Cash and Cash equivalents as at	31/03/2023	11,284.86
	Cash and Cash equivalents as at	31/03/2024	31,684.30

Cash & Cash Equivalents	As on 31/03/2024	As on 31/03/2023
Cash in Hand	3,279.52	222.26
Cash at Bank	28,404.78	11,062.60
Cash & Cash equivalents as stated	**31,684.30**	**11,284.86**

Place: Patna
Date : 29/09/2024

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

(Md. Imam Hussain)

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

Neyaz Ahmed

NEYAZ AHMED
Director, DIN - 06977315

For Nandani Homes Pvt. Ltd.

Managing Director

Ratanmala Kumari

For Nandani Homes Pvt. Ltd.

RATANMALA KUMARI
Director, DIN - 02892033

Director

M. I. Hussain & Co. Patna Chartered Accountants

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NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 202

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			
(2,50,000 Equity Shares of Rs.10 Each)		**25,000.00**	**25,000.00**
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL			
(2,10,000 Equity Shares of Rs.10 Each)		21,000.00	21,000.00
		21,000.00	21,000.00
Reconciliation Of Number of Shares: -			
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	2023-24 No of Share	2023-24 % of Total Share	2023-24 % 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	2022-23 No of Share	2022-23 % of Total Share	2022-23 % 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.10 per share. Each holder of the equity share is entilted 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 curently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

M. I. Hussain & Co. Patna Chartered Accountants

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Managing Director

For Nandani Homes Pvt. Ltd.
Director

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NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 202

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		(31,567.11)	(39,459.57)
Add : Addition during the year		455.98	7,892.45
		(31,111.14)	(31,567.11)
Less : Deduction during the year			
: - MAT Tax Credit/Liability adjustment		2,445.35	-
: -Transfer		-	-
		2,445.35	-
Closing Balance	H	**(33,556.49)**	**(31,567.11)**
TOTAL (A+B+C+D+E+F+G+H)		**(33,556.49)**	**(31,567.11)**

M. L. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

Managing Director

For Nandani Homes Pvt. Ltd.

Director

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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 202

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 maturitites 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 maturitites of finance lease obligation		-	-
Other loans advances (specify nature)		-	-
Total (B)		-	-
Total (A) + (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		2,754.47	4,118.05
(b) Others (specify nature)		-	-
		2,754.47	**4,118.05**

M.I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

Managing 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 202

Particulars		(Amount in ₹ Hundred) Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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 maturitites 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 maturitites of finance lease obligation		-	-
Current Maturities of Long Term Borrowings		-	-
Other loans advances (specify nature)		-	-
Total (B)		-	-
Total (A) + (B)		-	-
Trade Payable **Note. - 7**			
For trade payables outstanding, ageing schedules is given:			
Trade Payables Ageing Schedule	**[Sub Note -1]**	876.74	9,418.25
		876.74	**9,418.25**

For Nandani Homes Pvt. Ltd.

Managing Director

M. I. Hussain & Co. Patna Chartered Accountants

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 202

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**			
Advance Against Booking		700,531.50	395,735.17
Output GST_up to 31.03.2023		1,371.59	3,405.03
Output GST_2023-24		1,663.93	-
TDS Payable_up to 31.03.2023		4,313.96	4,782.88
TDS Payable_2023-24		1,459.50	-
Tax Liability_up to 31.03.2023		8,289.35	8,289.35
Other Payable		3,123.06	3,123.06
Salary Payable		11,171.78	9,145.00
Expenses Payable		2,342.00	254.84
Director Remuneration Payable		-	1,486.17
Payable to Director		-	1,005.00
Fee Payable		2,360.00	-
		736,626.67	**427,226.50**
Short-Term Provisions **Note. - 9**			
Provision for Audit Fee		106.00	212.00
Provision for Consultancy Fee		2,254.00	5,098.00
Provision for TAX after MAT Tax Adjusment		748.49	-
		3,108.49	**5,310.00**
Non-Current Investments **Note No. - 11**			
(a) Investment in Helios Plantation		71,000.00	71,000.00
		71,000.00	**71,000.00**
Aggregate amount of quoted investments and market value		Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment		71,000.00	71,000.00
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).		-	-
Unsecured, considered good;		-	-
Doubtful		-	-
(c) Other Loans and Advances		-	-
		-	-

M.I. Hussain & Co. Patna Chartered Accountants

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.

Managing Director

Ratan Mala Kanani
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 202

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 receivables on deferred credit terms);	[Sub Note -2]	15,300.00	15,577.13
(a) Secured, considered good;		-	-
(b) Unsecured, considered good;		-	-
(c) Doubtful			
(ia) Security Deposit		-	-
(ii) Others (specify nature)		-	-
		15,300.00	**15,577.13**

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

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

Managing Director

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 202

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;		1,000.00	27,085.71
(b) Unsecured, considered good;		-	-
(c) Doubtful		-	-
		1,000.00	**27,085.71**
Cash and Cash Equivalents Note No. - 17			
(a) Balances with banks;			
SBI-36506321128		12,985.51	8,126.23
ICICI-061605001481		3,279.52	222.26
ICICI-057905003668		346.57	255.16
ICICI-625905052492		473.80	156.40
ICICI-057905501631		500.00	-
(b) Cheques, drafts on hand;		-	-
(c) Cash on hand;		12,760.98	1,257.99
(d) Fixed Deposit with Bank		1,200.00	1,200.00
(e) Interest Accrued on FD		137.92	66.82
		31,684.30	**11,284.86**
Fixed deposits with more than twelve months maturity Value is Rs.		1,200.00	1,200.00
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.		1,200.00	1,200.00
Short-Term Loans and Advances: Note. - 18			
(a) Loans and advances to related parties (giving details thereof);			
Secured, considered good;			
Advance Against remuneration: -			
Neyaz Ahmad		8,529.69	-
Ratan Mala Kumari		2,000.00	-
Unsecured, considered good;		-	-
Doubtful.		-	-
(b) Others (specify nature).		-	-
Advance Rent		521.30	521.30
Business Advance		62,805.25	40,785.55
		73,856.24	**41,306.85**

M. L. Hussain & Co. Patna Chartered Accountants

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Managing Director

Ratanmala Kumari
t. Ltd.
irector

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 202

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 to Supplier		53,711.32	-
GST Input		1,359.08	3,635.23
Project Cost		478,311.31	255,459.60
MAT Tax Credit		2,104.34	8,289.35
		535,486.05	**267,384.18**
Contingent Liabilities and Commitments **Note. - 20**			
(i) Contingent liabilities :			
(a) Claims against the compnay not acknowledged as debt		-	-
(b) Guarantees excluding financial gurantees		-	-
(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 Service		-	-
(b) Sale of Flats		100,750.00	278,414.50
		100,750.00	**278,414.50**
Note No. - B Other Income			
Interest on FD		71.10	66.82
		71.10	**66.82**
Note No. - C Cost of Materials Consumed			
Opening Stocks of Raw Material		-	-
Add: - Purchase of Raw Materials		-	-
Add: - Direct Expenses/ Project Exp		60,372.93	238,500.00
		60,372.93	238,500.00
Less: Closing Stocks of Raw material		-	-
		60,372.93	**238,500.00**

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

Managing Director

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 202

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		6,300.00	9,915.67
Staff Welfare Expense		255.00	70.00
Director Remuneration		13,800.00	9,800.00
		20,355.00	**19,785.67**
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	2,254.00
Professional fee		945.00	322.08
Bank Charges		289.20	111.49
Business Promotion		571.10	197.95
Travelling & Conveyance		220.34	255.26
Electricity & Fuel Expense		220.65	247.62
Miscellaneous Expenses		10.14	2.45
GST Late Fee & Interest		1,936.97	621.67
Newspaper & Periodicals		3.34	21.95
Office Maintaince		547.41	200.00
Office Rent		3,136.04	3,386.04
Printing & Stationary		133.20	44.25
Repair & maintainance		502.42	154.75
Roc Filing Expense		50.00	29.00
Telephone & Internet		317.79	129.18
Vehicle Running & Maintaince		2,691.80	3,493.70
Advertisement		-	142.50
Building Maintenance		-	125.00
Bad Debts		-	125.21
		13,935.39	**11,970.09**

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

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

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024

Trade Payables Ageing Schedule

Sub Note. - 1

(Amount in ₹ Hundred)

Particulars		Outstanding for following periods from due date of payment (2023-24)				
		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		876.74	2,754.47	-	-	3,631.21
(iii) (a) Disputed Dues - Micro and Small Enterprises		-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises						
(iv) Disputed Dues - Others		-	-	-	-	-
Total		**876.74**	**2,754.47**	**-**	**-**	**3,631.21**

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		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		-	-	-	-	-
Total		**9,418.25**	**4,118.05**	**-**	**-**	**13,536.30**

For Nandani Homes Pvt. Ltd.

Managing Director

M. I. Hussain & Co. Chartered Accountants Patna

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

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024

Trade Receivables ageing schedule
Subnote. -2

Particulars	**Receivables for following periods from due date of payment (2023-24)**					
	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	-	1,000.00	-	-	15,300.00	16,300.00
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	**-**	**1,000.00**	**-**	**-**	**15,300.00**	**16,300.00**

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	-	-	-	-	-	-
Total	**-**	**27,085.71**	**-**	**15,577.13**	**-**	**42,662.84**

Meyaz Ahmed

For Nandani Homes Pvt. Ltd.

Managing Director

M. I. Hussain & Co. Patna Chartered Accountants

Tapanmala Kumari

For Nandani Homes Pvt. Ltd.

irector

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 31-03-2024

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		Original Cost	Addition	Sale/ Scrap	Total As on 31.03.2024	up to 31.03.2023	During the Year	Total As on 31.03.2024	As at 31.03.2024	As at 31.03.2023
1	Computer & Printer	669.00	-	-	669.00	642.68	21.87	664.55	4.45	26.32
2	Furniture & Fixture	1,762.70	710.00	-	2,472.70	1,557.86	94.66	1,652.52	820.18	204.84
3	Office Equipment	307.70	-	-	307.70	289.07	11.74	300.81	6.89	18.63
4	Mobile	364.87	835.00	-	1,199.87	320.56	255.23	575.79	624.08	44.31
5	Freedge	119.00	-	-	119.00	84.09	15.76	99.85	19.15	34.91
6	Aircondition	200.00	-	-	200.00	111.30	40.42	151.72	48.28	88.70
7	Television	145.00	-	-	145.00	102.47	19.21	121.68	23.32	42.53
8	Laptop	1,005.00	285.00	-	1,290.00	5.22	796.05	801.27	488.73	999.78
9	Vibrator	178.50	-	-	178.50	13.90	104.83	118.73	59.77	164.60
Current Year's Figures		4,751.77	1,830.00	-	6,581.77	3,127.15	1,359.77	4,486.92	2,094.85	1,624.62
Previous Year's Figures		3,568.27	1,183.50	-	4,751.77	2,829.32	297.83	3,127.15	1,624.62	-

(ii) Intangible Assets

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		Original Cost	Addition	Sale/ Scrap	Total As on 31.03.2024	up to 31.03.2023	During the Year	Total As on 31.03.2024	As at 31.03.2024	As at 31.03.2023
1	Goodwill	-	-	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-

M. I. Hussain & Co. Patna Chartered Accountants

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.

Managing Director

Rafaymala Kamai
For Nandani Homes Pvt. Ltd.

Director

(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	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 ageing 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	-	-	-	-	-

For Nandani Homes Pvt. Ltd.

Director

Meyaz Ahmed
For Nandani Homes Pvt. Ltd.

Managing Director

M. I. Hussain & Co. Patna Chartered Accountants

NANDANI HOMES PRIVATE LIMITED

CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT JAMAL ROAD,
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR
Mobile No – 966199922
e-Mail – nandanihomespvtltd@gmail.com

SIGNIFICANT ACCOUNTING POLICIES
As on 31/03/2024

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

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

Managing Director

For Nandani Homes Pvt. Ltd.

Director

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. 71,00,000/- while previous year it was 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.

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.

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

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

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.
c) MAT Tax details are: -

Financial Year	MAT Tax	Adjustment	Balance
2021-22	5,84,400.00	3,73,966.00	2,10,434.00

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 As on	DTL	DTA	Net DTA/DTL	NATURE
31/03/2023		24,233.00		DTA
During the Year		14,612.00		DTL
31/03/2024			38,845.00	DTA

M. I. Hussain & Co. Patna Chartered Accountants

For Nandani Homes Pvt. Ltd.

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

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

LEASESES: -

a) Premise has been taken on 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.

S. No.	Particulars	Amount (in Rupees)	
		31/03/2024	**31/03/2023**
(a)(i)	Paid up share capital	21,00,000.00	21,00,000.00
(ii)	Free reserves	-	-
(iii)	Securities Premium Account	-	-
	Total	**21,00,000.00**	**21,00,000.00**
(b) (i)	Accumulated Loss	33,55,648.68	31,56,711.42
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total	**33,55,648.68**	**31,56,711.42**
(c)	Net worth (a) - (b)	-12,55,648.68	-10,56,711.42

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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	13,80,000.00	-	-	13,80,000.00
Advance Against Remuneration	10,52,969.00	-	-	10,52,969.00

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

M. I. Hussain & Co. * Chartered Accountants * Patna

For Nandani Homes Pvt. Ltd.

Managing Director

For Nandani Homes Pvt. Ltd.

Director

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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			

Board of Directors: -

Name	Designation	DIN	Date Appointed	Date Resigned
RATANMALA KUMARI	Director	02892033	08/02/2010	NA
NEYAZ AHMED	Director	06977315	18/09/2014	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
RATANMALA KUMARI	Director	4,80,000.00	
NEYAZ AHMED	Director	9,00,000.00	

M. I. Hussain & Co. Chartered Accountants Patna

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.

Managing Director

Ratanmala Kumari
For Nandani Homes Pvt. Ltd.

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FOREIGN CURRENCY TRANSACTIONS

a) 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.
b) There is no income in foreign exchange.
c) There is no expenditure in foreign exchange.

MSMED Act 2006

a) The Company has not received any information from the suppliers regarding their status under MSMED Act 2006.
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) 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

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For Nandani Homes Pvt. Ltd.

Managing Director

For Nandani Homes Pvt. Ltd.

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RATIOS DISCLOSURES: -

RATIOS	31-03-2024	31-03-2023	% of Variance
Current Ratio	0.87	0.79	10.39
Debt-Equity Ratio	-	-	-
Debt Service Coverage Ratio	-	-	-
Return on Equity Ratio	-0.04	-0.75	95.14
Inventory Turnover Ratio	-	-	-
Trade Receivables Turnover Ratio	0.03	0.89	-96.19
Trade Payables Turnover Ratio	0.10	0.85	-87.95
Net Capital Turnover Ratio	-8.02	-26.35	-69.55
Net Profit Ratio	0.45	2.83	-84.03
Return on Capital Employed	-38.21	-75.02	-49.07
Return on investment	-3.63	-74.69	-95.14

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: -

M.I. Hussain & Co. Chartered Accountants Patna

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Managing Director

For Nandani Homes Pvt. Ltd.
Director

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i) **Current Ratio**: - The Ratio is not applicable since change is less than 25%.

ii) **Debt-Equity Ratio**: - The Ratio is not applicable.

iii) **Debt Service Coverage Ratio**: - The Ratio is not applicable.

iv) **Return on Equity Ratio**: - Profit after tax is less than the previous year. This is the reason for change in the ratio by more than 25%.

v) **Inventory Turnover Ratio**: - The Ratio is not applicable.

vi) **Trade Receivables Turnover Ratio**: - Net Credit sale is less than the previous year. This is the reason for change in the ratio by more than 25%.

vii) **Trade Payables Turnover Ratio**: - Net Credit purchase is less than the previous year. This is the reason for change in the ratio by more than 25%

viii) **Net Capital Turnover Ratio**: - Sales Is less than the previous year. This is the reason for change in the ratio by more than 25%.

ix) **Net Profit Ratio**: - Profit is less than the previous year in proportion to sale. This is the reason for change in the ratio by more than 25%.

x) **Return on Capital Employed**: - EBIT is less than the previous year. This is the reason for change in the ratio by more than 25%

xi) **Return on investment**: - Profit 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

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UNDISCLOSED INCOME: -

a) Not Applicable

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

a) The company does not have any such 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.
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 ₹ 12,55,648.68 as on 31/03/2024, while previous year it was Rs. 10,56,711.42. Financial position is improving. During the year MAT Tax Credit adjustment has been made in the Profit & Loss Account. The Company is in profit before tax. The Company is doing business properly. It's going concern concept is intact.
6. Figures reported in financial statements are in ₹ hundred.

Neyaz Ahmed

For Nandani Homes Pvt. Ltd.

NEYAZ AHMED
DIRECTOR, DIN - 06977315

Managing Director

Ratan Mala Kumari

For Nandani Homes Pvt. Ltd.

RATANMALA KUMARI
DIRECTOR, DIN - 02892033

Director

Date: - 29/09/2024
Place: - Patna

M. I. Hussain & Co. Patna Chartered Accountants