AUDIT REPORT COMPANIES ACT. 2013

FOR THE YEAR

ENDED ON 31ST MARCH 2024

M/S AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+PO:- C/O-DILIP KUMAR ,LIC COLONY ,BHAGALPUR

BIHAR- 813210.

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AUDITED BY CA. MURARI SHARAN (Partner)

DEEPAK KUMAR & CO.

Chartered Accountants

KHALIFABAG

BHGALPUR-812001

Mob.No. – 9958102901

E-mail – ca.murarisharan1983@gmail.com

No Deduction exists		
(iii) Disallowed Brought Forward Loss related to Above Deductions		
NA		
	0	0
3. Gross Total Income (1+2)		0
Deduction under Chapter VIA under heading C other than 80JJAA		0
Total Income after Adjustments under section 115BAA/115BAB		0

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			136605		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	NIL	NIL	NIL		NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		**NIL**	**136605**	**NIL**	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2022-2023(07/11/2022)	22465	0	22465
Current Year Loss			136605
Total	**22465**	**0**	**159070**

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	HDFC BANK	BGP	50200067117932	HDFC0003957	Current(Primary)	Yes	Yes

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	10AAWCA0952G1ZU	0
	TOTAL	**0**

Signature
(MAYANK KASHYAP)
For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
Date-22.10.2024

Name of Assessee	AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED		
Address	C/O - SRI DILIP KUMAR,LIC COLONY,BAHADURPUR,BHAGALPUR,BHAGALPUR,BIHAR,812001		
E-Mail	mayankkashyap89@gmail.com		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward		Year Ended	31.3.2024
PAN	AAWCA0952G	Incorporation Date	11/11/2021
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building of complete constructions or parts- civil contractors(06002) ,Trade Name:AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED CONSTRUCTION-Other construction activity n.e.c.(06010) ,Trade Name:AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED		
GSTIN No.	10AAWCA0952G1ZU		
Filing Status	Original		
Return Filed On	03/10/2024	Acknowledgement No.:	564133251031024
Last Year Return Filed On	17/11/2023	Acknowledgement No.:	516834671171123
Last Year Return Filed u/s	Normal		
Bank Name	HDFC BANK, BGP, A/C NO:50200067117932 ,Type: Current ,IFSC: HDFC0003957, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:+0919003957230		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		**-1,36,605**
Profit as per Profit and Loss a/c	-1,36,605	
Total	-1,36,605	
Gross Total Income		**-1,36,605**
Gross Total Income as -ve figure is not allowed in return form.		0
Total Income		**0**
Round off u/s 288 A		**0**
Calculation for Mat		**-1,36,605**
Profit as per part II and III of Schedule VI	-1,36,605	
Tax calculated @ 15.0% on Book Profit is Rs. 0		
Tax Due @ 25% (Turnover for Fin. Year 2021-22 is less than 400 Crore)	0	
Tax Payable	0	
Due Date for filing of Return October 31, 2024		

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

1. Total income as per Normal provisions		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	**0**	
Gross Total Income as per Normal provisions		**0**
(ii) Disallowed Deductions under secton 115BAA / 115BAB		

Acknowledgement Number:564133251031024 **Date of filing : 03-Oct-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AAWCA0952G		
Name	AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED		
Address	C/O - SRI DILIP KUMAR,LIC COLONY , BHAGALPUR, BAHADURPUR , BHAGALPUR , 05-Bihar, 91-INDIA, 812001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	564133251031024

Taxable Income and Tax Details

Current Year business loss, if any	1	1,36,605
Total Income	2	0
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	0
(+) Tax Payable /(-) Refundable (7-8)	9	0

Accreted Income and Tax Detail

Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 03-Oct-2024 18:10:03 from IP address 112.196.163.115 and verified by MAYANK KASHYAP having PAN BKLPK3544F on 03-Oct-2024 using paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode

System Generated Barcode/QR Code

AAWCA0952G06564133251031024ee8e4b8e71916d3afcf08d6c564444c7cd98d13f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

The particulars as required under the provisions of Section 217(1)(e) of the Companies Act, 1956 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. Further during the year under review, the Company has neither earned nor used any foreign exchange.

ACKNOWLEDGEMENTS :

Your Directors place on record their gratitude for the continuing support of Shareholders, bankers and Business associates at all levels.

For and on behalf of the Board

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

Place- Bhagalpur
Date: 03/09/2024

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024



DIVIDEND:

Your Directors feel that it is prudent to plough back the profits for future growth of the Company and do not recommend any dividend for the year ended 31st March,2024.

DEPOSITS

During the year under review, Company has not accepted any Public Deposit during the year.

DIRECTOR'S RESPONSIBILITY STATEMENT

As required under Section 217(2AA) of the Companies Act, 1956, the Directors state that:

1 In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanations relating to material departures;

2 The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 31st March, 2024 and of the Profit of the Company for that Period;"

3 The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

4 The directors had prepared the accounts for the period on a going concern basis.

DISCLOSURES UNDER SECTION 217(1)(D) OF THE COMPANIES ACT, 1956:

Except as disclosed elsewhere in this report, there have been no material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of

TRANSFER TO RESERVES IN TERMS OF SECTION 217 (1)(B) OF THE COMPANIES

In view of Loss to the company for the financial year ended 31st March, 2024, the Company had transferred the Loss of Rs.-136605 to Reserves.

PARTICULARS OF EMPLOYEES

The provision of Section 217(2A) of Companies Act, 1956 are not applicable to the company as no employee was in receipt of remuneration to the extent laid down therein.

APPOINTMENT OF AUDITORS:

M/s Deepak Kumar & Co. Chartered Accountants, (ICAI Firm Registration No. 0024751N), who are the Statutory Auditors of the Company, have been appointed to hold office as statutory auditors until the conclusion of the AGM of the Company to be held in the year 2024 subject to ratification of their appointment at every AGM. M/s Deepak Kumar & Co. have, under Section 139(1) of the Companies Act, 2013 and the Rules framed thereunder a certificate of their eligibility and consent for re-appointment and they are re-appointed.

AUDITORS' REPORT

The observations of the auditors in their report are self-explanatory and therefore, in the opinion of the Directors, do not call for further comments.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

Deepak Kumar & Co. Bhagalpur

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR-813210, INDIA
CIN: U70109BR2021PTC055104

DIRECTORS' REPORT

TO THE MEMBERS,

Your Directors are pleased to present the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2024. The summarized financial results for the year ended 31st March, 2024 are as under :

FINANCIAL RESULTS

Particulars	For the financial year ended 31st March, 2024	For the financial year ended 31st March, 2023
	Amount in Rupees	Amount in Rupees
Net Profit / (Loss) Before Tax	(136,605.00)	(19,578.00)
Current tax expense for current year	-	-
Current tax Provision		
Profit / (Loss) brought forward	(136,605.00)	(19,578.00)
Balance Carried over to Balance Sheet	(136,605.00)	(19,578.00)

REVIEW OF OPERATION:

During the year under review, the Loss after tax for the year has been Rs. -136605. Your Directors are continuously looking for avenues for future growth of the Company and hopeful of statring a new project and give better results for the company.

SHARE CAPITAL

At present the Authorized Share Capital of the Company is Rs. 100000/-divided into 10000 Equity Shares of Re. 10/- each.

At present the Paid Up Share Capital of the Company is Rs. 100000/-divided into 10000 Equity Shares of Re. 10/- each.



AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA
Details ofDirectors as on March 31, 2024

Sl. No.	Name of the Shareholders	Father's/Husband's Name	Adress	DIN NO
1	MAYANK KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	09396027
2	AKSHAT KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	09396029
3	DILIP KUMAR	RAMA KANT JHA	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	10625470

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

MAYANK KASHYAP
Director
DIN- 09396027
Add:- R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA

AKSHAT KASHYAP
Director
DIN- 09396029
Add:- R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR- 812001, BIHAR, INDIA



AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Details of Share holdings more than 5% shares in company as on March 31, 2024

Sl. No.	Name of the Shareholders	Father's/Husband's Name	Adress	PAN NO.	No. of Share held	Nominal value per Share	Amount	% holding
1	MAYANK KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	BKLPK3544F	5000	10	50000	50%
2	AKSHAT KASHYAP	DILIP KUMAR	R/o- RAI BAHADUR, SURYA PRASAD ROAD, CHHOTI KHANJARPUR, BHAGALPUR-812001, BIHAR, INDIA	DTBPK2665G	5000	10	50000	50%
					10000		**100000**	

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

MAYANK KASHYAP
Director
DIN- 09396027
Add:- R/o- RAI BAHADUR,
SURYA PRASAD ROAD,
CHHOTI KHANJARPUR,
BHAGALPUR- 812001, BIHAR,

AKSHAT KASHYAP
Director
DIN- 09396029
Add:- R/o- RAI BAHADUR,
SURYA PRASAD ROAD,
CHHOTI KHANJARPUR,
BHAGALPUR- 812001, BIHAR,

Deepak Kumar & Co. Bhagalpur Chartered Accountants

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2024-25
RELEVANT TO PREVIOUS YEAR 2023-24

INCOME FROM BUSINESS & PROFESSION		Amt. in Rs.	
Income as per Profit & loss statement		(136,605)	
Add : Depreciation As per Companies Act		-	
		(136,605)	-
Less : Depreciation As per Income Tax		-	
		(136,605)	
Rounded Off		(136,605)	
Tax on Total Income	0.00%	-	-
Add : Educational Cess	4.00%	-	-
Total Tax Payable		-	-
Add : Interest u/s 234 A/B/C		-	-
Net Tax & Interest Payable		-	
Less : Paid			
Advance Tax		-	
TDS		-	
Self Assessment Tax		-	
Balance Tax Payable/Refundable		-	

Deepak Kumar & Co. Bhagalpur Chartered Accountants

The figures for the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures

As per our report of even date

For Deepak Kumar & Co.

Chartered Accountants
FR No. : 0024751N



(Murari Sharan)
Partner
M.No.- 521524
Place: Bhagalpur
Date: 03/09/2024

For and on Behalf of the Board of Directors of
For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396027

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396029

Related Party Transaction

Related party disclosure required under AS 18 is given below :-

a) List of Related Parties with whom transactions have taken place and Relationships:

b) Transaction during the year ended 31st March, 2022 and balances with related parties :-

S.No.	Nature of Transactions	Key Managerial Personnel

Payment to Auditor

	March 31 2024	March 31 2023
Statutory Audit Fees	5,000.00	5,000
Tax Audit Fees	-	-
	5,000.00	5,000

Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

	March 31 2024	March 31 2023
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of accounting year	-	-
Principal amount due to micro and small enterprises	-	-
Interest due on above	-	-
	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-



Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relating to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Provisions

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. 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 to reflect the current best estimates.

Where the company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

Other Notes on Accounts

Balance of Sundry Debtors, Sundry Creditors, Loans & Advances and other Liabilities are pending confirmation from the respective parties and consequential reconciliation/ adjustment arising there from, if any, the management however does not expect any material variation.

The Company is a Small and Medium Sized Company ('SMC') as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

Earning \ Expenditure in Foreign Currency

	March 31 2024	March 31 2023
Earning in Foreign Currency	NIL	-
Expenditure in Foreign Currency	NIL	-



Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.



AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Note : 23

STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES

Corporate information

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED (the company) is a private company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The company is engaged in the business of eye hospital.

Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

SIGNIFICANT ACCOUNTING POLICIES

Adoption of accounting policy

Presentation and disclosure of financial statements

The Financial Statements have been prepared and presented on the basis of Schedule III notified under the companies Act, 2013.

Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Fixed Assets

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation and amortisation. Cost comprises of purchase price and any other attributable costs of bringing the asset to their working condition for their intended use, net of GST recoverable.

Impairment

An assets is treated as impaired when the carrying amount of assets exceeds its reciverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired.

Depreciation and amortisation

a) Depreciation on fixed assets is provided on based on life assigned to each assets in accordance with the rates specified in Schedule II of the Companies Act, 2013, on a pro-rata basis.

b) 5% of the cost of an asset is maintained as residual value as per schedule II of the Companies Act, 2013.

c) Assets individually costing equal to or less than Rs. 5000 are depreciated in full in the year of purchase.

Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized :

Revenue from Services

Revenue is recognized based on contractual terms of the agreement on rendering of such services.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Expenditure

Expense are recognised on accrual basis and provisions are made for all known losses and liabilities.

Income taxes

Deepak Kumar & Co. Bhagalpur

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA
Notes forming part of Statement of Profit and Loss

(Amount in Hundreds)

	Year Ended March 31 2024 Rupees	Year Ended March 31 2023 Rupees
20. Depreciation and Amortisation Expenses		
Preliminary Expences Write off	13	13
Depreciation	-	-
	13	13
21. Other Expenses		
Details of Other Expenses		
Payment to Auditors		
i) To Statutory Auditor -		
- Statutory Audit		
- service charges	50	50
Architect Fee	-	-
Power & Fuel	1,002	
Printing & Stationary	-	-
Other Legal Expenses	13	-
GST Late Fee	70	70
Travelling Expence	-	31
Mobile & Telephone	-	-
Other Miscellaneous Expences	15	10
	72	17
	1,222	177
22. EARNINGS PER SHARE		
Profit/ (loss) after taxation	(1,366)	(196)
Weighted average number of equity shares of Rs. 10 each for:		
Basic and diluted	100.00	100.00
Nominal value of equity share	0.10	0.10
Earnings per share	(0.1366)	(0.0196)
Basic and diluted		

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396027

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396029

Deepak Kumar & Co
Bhagalpur
Chartered Accountants

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED
AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA
Notes forming part of Statement of Profit and Loss

(Amount in Hundreds)

	Year Ended March 31 2024 Rupees	Year Ended March 31 2023 Rupees
14. Revenue from operations		
Revenue from Services	-	-
	-	-
	-	-
15. Other Income		
Interest on FD	-	-
Other Misc. Income	-	-
		-
	-	-
16 Cost of Material Consumed		
Purchase	-	-
Opening Stock	-	-
	-	-
17. Changes in Inventory of Finished Goods & Work in Progress		
Opening Inventories		
- Finished Stock	-	-
- Work In Progress	-	-
	-	-
Closing Inventories		
- Finished Stock	-	-
- Work In Progress	-	-
	-	-
Total	-	-
18. Employee benefit Expenses		
Salary & Wages	-	-
Director's Remuneration	100	-
Staff Welfare Expenses	-	-
	100	-
19. Finance Cost		
Indirect Expenses	-	-
Other Borrowing Costs	31	5
	31	5

Deepak Kumar & Co. Bhagalpur Chartered Accountants

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Notes forming part of Balance Sheet

(Amount in Hundreds)

	As at March 31 2024 Rupees	As at March 31 2023 Rupees
9. Non-Current Investments		
NA	-	-
	-	-
	-	-
10. Inventory	-	-
Raw Material and Samples (At cost FIFO)	-	-
Work - in - Process (At Cost)	-	-
Finished Goods (At Cost or Market Price whichever is lower)	-	-
	-	-
11. Trade Receivables		
(Unsecured, considered good)		
Outstanding over six months	-	-
Others	-	-
	-	-
12. Cash & Cash Equivalents		
Cash in hand	370	553
Cash at Bank	372	205
	742	758
13. Short Terms Loans & Advances		
Fixed Deposits	-	-
Premiliery & Pre-Operative Expenses	-	-
Loans & Advances	-	-
TDS & TCS	-	-
Advance Tax	-	-
	-	-

Deepak Kumar & Co. Bhagalpur Chartered Accountants

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY,
BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Statement of Profit and Loss for the Year ended on March 31, 2024

(Amount in Hundreds)

	Note	Year Ended March 31 2024 Rupees	Year Ended March 31 2023 Rupees
Revenue From Operations	14	-	-
Other Income	15	-	-
TOTAL REVENUE		-	-
Expenses:			
Cost of Material Consumed	16	-	-
Changes in inventory of Finished Goods & Work in Prog	17	-	-
Employee Benefits Expenses	18	100	-
Finance Cost	19	31	5
Depreciation and Amortization	20	13	13
Other Expenses	21	1,222	177
TOTAL EXPENSES		1,366	196
Profit Before Exceptional and Extraordinary items and Tax		(1,366)	(196)
Exceptional/ Extraordinary Items		-	-
Profit Before Tax		(1,366)	(196)
Tax Expenses			
Current Tax		-	-
Deferred Tax			
Profit (Loss) for the Period		(1,366)	(196)
EARNINGS PER SHARE	22		
Basic and diluted earnings per share		(0.14)	(0.02)
Nominal value per share		0.10	0.10
Significant Accounting Policies and Notes to Accounts	23		

The Notes referred to above form an integral part of the Statement of Profit and Loss.

As per our report of even date

For Deepak Kumar & Co.
Chartered Accountants

(Murari Sharan)
Partner
M.No.- 521524
Place: **Bhagalpur**
Date: **03/09/2024**
UDIN:- 24521524BKCFQU5773

For and on behalf of the Board of Directors

For **AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED**

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396027

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396029

AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

AT+ PO- C/O - MR SRI DILIP KUMAR, LIC COLONY, BAHADURPUR, BHAGALPUR, BIHAR- 813210, INDIA

Balance Sheet as at March 31, 2024

(Amount in Hundreds)

	Note	As at March 31 2024 Rupees	As at March 31 2023 Rupees
EQUITIES AND LIABILITIES			
Shareholders' funds			
Share Capital	1	1,000	1,000
Reserves and surplus	2	(1,728)	(362)
		(728)	638
Non Current Liablities			
Long Term Borrowings	3	-	-
Long Term Provisions	4	-	-
		-	-
Current Liablities :			
Short Term Borrowings	5	1,350	-
Trade Payables	6	-	-
Other Current Liablities	7	120	120
		1,470	120
TOTAL		742	758
ASSETS			
Non Current Assets			
Fixed assets		-	-
Tangible Assets	8	-	-
Intangible Assets		-	-
		-	-
Non-Current Investments	9	-	-
Deferred Tax Assets		-	-
		-	-
Current Assets			
Inventories	10	-	-
Trade Receivables	11	-	-
Cash & Cash Equivalents	12	742	758
Short Term Loans & Advances	13	-	-
		742	758
TOTAL		742	758
Significant Accounting Policies and Notes to Accounts	23		

The notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For Deepak Kumar & Co.
Chartered Accountants

Deepak Kumar & Co. Bhagalpur Chartered Accountants

(Murari Bharan)
Partner
M.No.- 521524
FR No. : 002475IN
Place: **Bhagalpur**
Date: 03/09/2024
UDIN:- **24521524BKCFQU5773**

For and on behalf of the Board of Directors

For AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

MAYANK KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396027

AKSHAT KASHYAP
Director
Place- Bhagalpur
Date: 03/09/2024
DIN- 09396029

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Deepak Kumar & Co.**
Chartered Accountants
Firm's registration number: **0024751N**



CA Murari Sharan
Partner
Membership Number: 521524
Date: 03/09/2024
Place: Bhagalpur
UDIN-24521524BKCFQU5773

Annexure A to the Auditors' Report
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")
We have audited the internal financial controls over financial reporting of **AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED** ("the Company") as of 31st March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that
(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

Deepak Kumar & Co. Bhagalpur Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

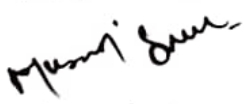
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March 2024 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order,2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. – **"Not Applicable"**
2. As required by Section 143 (3) of the Act, we report that:
   a. 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.
   b. 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;
   c. The balance sheet and the statement of profit and loss dealt with by this Report are in agreement with the books of account;
   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
   e. On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
   f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure A"**; and
   g. 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:
      i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – **Not Applicable**;
      ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts – **Not Applicable.**
      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company- **Not Applicable.**

For **Deepak Kumar & Co.**
Chartered Accountants
Firm's registration number: **0024751N**





CA Murari Sharan
Partner
Membership Number: 521524
Date: 03/09/2024
Place: Bhagalpur
UDIN-24521524BKCFQU5773

Deepak Kumar & Co.
CHARTERED ACCOUNTANTS
H. O-128, Somdutt Chambers-II, Bhikaji Cama Place, New Delhi-110066.
B.O-2nd Floor, Upper Khadim Showroom, Khalifabagh Chowk, Bhagalpur, Bihar-812001.
Tele-01126164585, Mob. No.9958102901.
Email-murari4email@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Member of M/s. AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. AADHARSHILA INFRA DEVELOPERS PRIVATE LIMITED** ('the Company'), which comprise the balance sheet as **at 31st March 2024**, the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the 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 and presentation of these financial statements that give a true and fair view of the financial position, 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

Deepak Kumar & Co. Bhagalpur