KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED

SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001

CIN U00359BR1995PTC006276

BALANCE SHEET AS ON 31ST MARCH, 2024

	PARTICULARS	Note No.	As at 31.03.2024 ₹ in Thousands	As at 31.03.2023 ₹ in Thousands
I.	**EQUITY AND LIABILITIES**			
1.	**Shareholders' funds**			
	(a) Share Capital	2	4,601.00	4,601.00
	(b) Reserves and Surplus	3	11,852.96	7,346.58
			16,453.96	**11,947.58**
2.	**Non- current liabilities**			
	(a) Long Term Borrowings	4	77,990.00	2,408.93
			77,990.00	**2,408.93**
3.	**Current Liabilities**			
	(a) Short term Borrowings	5	1,921.96	445.49
	(b) Trade Payables	6		
	(i) Total Outstanding Dues of MSME; and		-	-
	(ii) Total Outstanding Dues of Creditor Other than MSME		17,297.05	4,309.65
	(c) Other current liabilities	7	89,625.13	61,478.68
	(d) Short term provisions	8	1,802.80	894.70
			110,646.94	**67,128.52**
	TOTAL		**205,090.90**	**81,485.03**
II	**ASSETS**			
1.	**Non-current assets**			
	(a) Property, Plant & Equipment and Intangible Aseets			
	(i) Property, Plant & Equipment	9	12,615.07	2,033.94
	(b) Deferred tax assets (net)	10	273.44	22.07
			12,888.51	**2,056.01**
2.	**Current assets**			
	(a) Current Investment	11	0.00	4,000.00
	(b) Inventories / WIP	12	101,700.44	12,688.14
	(c) Trade receivables	13	-	344.32
	(d) Cash and cash Equivalents	14	40,701.54	4,021.85
	(e) Short-term loans and advances	15	49,800.41	58,374.70
			192,202.39	**79,429.01**
	TOTAL		**205,090.90**	**81,485.03**
	Significant accounting policies and notes to accounts	1 to 37		

As per our report of even date

FOR,LODHA PATEL WADHWA & CO.

Chartered Accountants

(FRN- 006271C)

(SANJAY GOENKA)
Partner
M.No 074350
Place : Patna
Date : 19-09-2024
UDIN-

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

For and on behalf of the Board

Rani Agarwal Rajiv Agarwal

RANI AGARWAL	**RAJIV AGARWAL**
(Director)	(Director)
DIN 09518598	DIN 00186962

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001
CIN U00359BR1995PTC006276

NOTES FORMING PART OF ACCOUNTS

NOTE `2'

Note 2" A" SHARE CAPITAL

Particulars	As at 31.03.2024	As at 31.03.2023
	₹ in Thousands	₹ in Thousands
Authorised		
5,00,00 (P.Yr 5,00,00)Equity Shares of Rs. 100 each	5,000.00	5,000.00
Issued, Subscribed & Paid up		
46010 (P.Yr 46010)Equity Shares of Rs. 100 each	4,601.00	4,601.00
TOTAL	**4,601.00**	**4,601.00**

Note 2 "B" RECONCILIATION OF SHARE

Particulars	As at 31.03.2024	As at 31.03.2023
	₹ in Thousands	₹ in Thousands
Shares outstanding at the beginning of the year (46010 shares)	4,601.00	4,601.00
Shares Issued during the year	0.00	0.00
Shares bought back during the year	0.00	0.00
Shares outstanding at the end of the year(46010 shares)	4,601.00	4,601.00

The company has issued only one class of shares referred to as equity shares having nominal value of Rs. 100/-. The holders of equity shares are entitled to one vote per share

Note 2 "C" LIST OF SHARE HOLDERS HOLDING MORE THAN 5% SHARES IS SET OUT BELOW :

Name of Shareholder	As at 31.03.2024		As at 31.03.2023	
	No of Shares	No. of Shares &% of Holding	No of Shares	No. of Shares &% of Holding
SANKAR LAL AGARWAL	7000.00	15.21%	7,000.00	15.21%
RAHUL AGARWAL	38000.00	82.59%	38,000.00	82.59%

Note 2 "D" LIST OF SHAREHOLDING OF PROMOTERS OF THE COMPANY IS SET OUT BELOW :

Name of Promoter	As at 31.03.2024		As at 31.03.2023		% Change During the
	No. of Shares	% of Holding	No. of Shares	% of Holding	
SANKAR LAL AGARWAL	7000.00	**15.21%**	7,000.00	**15.21%**	0.00
RAHUL AGARWAL	38000.00	**82.59%**	38,000.00	**82.59%**	0.00



KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001
CIN U00359BR1995PTC006276

NOTES ON ACCOUNTS
NOTE – '1'

NOTES TO ACCOUNTS - Notes Annexed to & forming part of the Balance Sheet and Statement of Profit & Loss for the year ended on 31st March, 2024.

1. SIGNIFICANT ACCOUNTING POLICIES

I. 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 with the Accounting Standards referred into in section 133 of Companies Act 2013 read with Companies (Accounting Standareds) Rules, 2021** and the relevant provisions of Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

II. Use of Estimates:

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. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

III. Property, Plant and Equipment(Tangible Asset):

Property, Plant and Equipment are stated at cost. The cost of Property, Plant and Equipment includes acuisition and installation expenses incidental to acuisition like freight, erection, installation, vat and commissioning etc. are capitalized to the original cost of Fixed Assets.

IV. Depreciation:

Depreciation on Tangible Fixed Assets is provided on **Written DownValue (WDV)** basis using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013, after retaining the residual value. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II.

No Depreciation has been charged on those fixed assets whose WDV comes to 5% of value of the fixed assets.

V. Provisions & Contingencies

- Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a results of past events and it is probable that there will be an outflow of resources.
- Contingent Liabilities are not recognised but are disclosed in the notes.
- Contingent Assets are neither recognised nor disclosed in the financial statements.

LODHA PATEL WADHWA & Co. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

VI. Taxation:

Tax expense (tax savings) is the aggregate of current year tax and deferred tax charged (or credited) to the Profit & Loss Account of the year.

Current tax is determined as the amount of tax payable in respect of taxable income for the period. The expenses charged to Profit & Loss account is considering deferred tax impact for the timing difference between accounting income and taxable income. The differences that result between the profit offered for income taxes and the profit as per the financial statements are identified and thereafter a deferred tax asset or liability is recorded for timing difference, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted or substantially enacted regulations.

VII-Revenue Recognition

Revenue from real estate projects – The company derives revenue from sale of constructed properties is recognised at a 'Point of Time', when the firm satisfies the performance obligations, which generally coincides with completion/ possession of the unit.

In case of joint development projects, wherein land owner provides land and the Firm acts as a developer and in lieu of land, the Firm has agreed to transfer certain percentage of constructed area, revenue is recognised in respect of Firm's share of constructed area to the extent of Firm's percentage share of the underlying real estate development project.

Interest income has been recognised on accural basis.

VIII-Inventories

Inventory comprises completed property for sale and property under construction (work-in-progress).

Land cost, construction cost, direct expenditure relating to construction activity during construction period is inventorised to the extent the expenditure is directly attributable to bring the asset to its working condition for its intended use. Costs incurred/items purchased specifically for projects are taken as consumed as and when incurred/ received

Completed unsold inventory is valued at lower of cost and net relisable value.

Work in progress is valued at lower of cost and net relisable value. Work-in-progress represents costs incurred in respect of unsold area of the real estate projects or costs incurred on projects where the revenue is yet to be recognised.

IX. Investment

Investment in unquoted Shares of group company has been valued at cost price.



Particular	As at 31.03.2024 ` in Thousands	As at 31.03.2023 ` in Thousands
NOTE `3'		
RESERVES AND SURPLUS		
Securities Premium Account		
Opening Balance	1,500.00	1,500.00
Add: Premium on Shares issued during the year	-	-
Closing Balance	**1,500.00**	**1,500.00**
Profit and Loss Account		
Opening Balance	5,846.58	4,938.80
Add: Profit During The Year	4,506.39	907.78
Closing Balance	10,352.96	5,846.58
	11,852.96	**7,346.58**
NOTE `4'		
LONG TERM BORROWINGS		
-Unsecured Loan from Directors & Relative		
Shomil Agrawal	4,000.00	1,000.00
-Unsecured Loan- Others		
Trade Wings India	15,000.00	0.00
L V Commercial Pvt. Ltd.	247.87	0.00
Dina Iron & Steel	5,000.00	0.00
Secured		
Vehicle Loan from HDFC Bank (Secured against hypothication of Car)	841.12	1,408.93
Vehicle Loan from Axis Bank -99622 (Secured against hypothication of Car)	8,312.58	0.00
Vehicle Loan from HDFC Bank (Kia Car Loan) (Secured against hypothication of Car)	821.94	0.00
SBI Term Loan-53105 [Secured by mortgage of commercial/Residential Land & Building on project Emerland Garden situated at Gosai Tola Mainpura Patna and Personal Guarantee of Directors] [Total sanction amount Rs 1500 Lacs, repayable in 1 quartely installments of Rs.300 Lacs starting from 01/07/2026 to 30/09/2026 and 3 quartely installment of Rs. 400 Laks from 01/10/2026 to 30/06/2027 from the end of morotoriam on 30/06/2026, Rate of Interest 11.90 % p.a. at time of sanction.]	43,766.49	0.00
	77,990.00	**2,408.93**
NOTE `5'		
SHORT TERM BORROWINGS		
Current Maturities of Long Term Borrowing		
Vehicle Loan from HDFC Bank	567.80	445.49
Vehicle Loan from Axis Bank -99622	1,140.62	0.00
Vehicle Loan from HDFC Bank (Kia Car Loan)	213.54	0.00
	1,921.96	**445.49**
NOTE `6' **(Refer Note-25)**		
Trade Payables		
(i) Total Outstanding Dues of MSME; and	0.00	0.00
(ii) Total Oustanding Dues of Creditor other than MSME	17,297.05	4,309.65
	17,297.05	**4,309.65**

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001
NOTES FORMING PART OF ACCOUNTS

NOTES "9"

Property, Plant & Equipment

DESCRIPTION	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK	
	COST AS AT 01/04/2023	ADDITION/ TRANSFERS	COST AS AT 31/03/2024	AS AT 01/04/2023	ADDITIONS	AS AT 31/03/2024	AS AT 31/03/2024	AS AT 31/03/2023
1. COMPUTER	56.90	-	56.90	54.47	-	54.47	2.43	2.43
2. VECHILE	528.52	-	528.52	502.10	-	502.10	26.43	26.43
3. MOBILE	19.38	-	19.38	18.41	-	18.41	0.97	0.97
4. MOTOR CYCLE	19.00	-	19.00	18.05	-	18.05	0.95	0.95
5. INVERTER & BATTERY	15.90	-	15.90	15.10	-	15.10	0.80	0.80
6. WATER FILTER	6.70	-	6.70	6.36	-	6.36	0.34	0.34
7.LCD TV	10.80	-	10.80	10.26	-	10.26	0.54	0.54
8. CAR	2,641.93	12,976.10	15,618.02	640.43	2,394.96	3,035.40	12,582.63	2,001.49
Total Rs.	**3,299.13**	**12,976.10**	**16,275.22**	**1,265.19**	**2,394.96**	**3,660.15**	**12,615.07**	**2,033.94**
Previous Year Figure	**3,299.13**	**0.00**	**3,299.13**	**927.61**	**337.58**	**1,265.19**	**2,033.94**	



NOTE 7'		
OTHER CURRENT LIABILITIES		
Auditor's Remuneration Payable	44.50	46.24
Aura Construction	340.40	340.40
A Lohia & Associates	5.31	
Cratus Park Infra LLP	1,946.14	28.63
Service Tax Payable (Job Work)	269.18	269.18
VAT Payable	601.05	601.05
GST Payable	1,227.00	2,825.00
TDS Payable	2,249.23	163.80
Kinderd Financial service Pvt. Ltd.	2.95	0.00
Cubictree Techonology Solution Pvt. Ltd.	5.90	0.00
Directors Remuneration Payable	276.97	26.20
Advance from Customers		
Ajay Kumar Agarwal	950.00	950.00
Anil Kumar Garg (Purnia)	950.00	950.00
Anita Agarwal	1,425.00	1,425.00
Abhishek Kumar	1,520.00	0.00
Abhishek Goenka	3,800.00	0.00
Anuva Goenka	1,900.00	0.00
Satish Khemani	1,852.50	0.00
Manish Goyal	11,020.00	1,140.00
Monika Murarka	655.50	475.00
Neeraj Kr Dalania	3,800.00	2,945.00
Pallavi Goyal	475.00	475.00
Parmod Kumar Jaiswal	1,900.00	1,900.00
Parul Agarwal	1,995.00	1,995.00
Rahul Chopra	2,375.00	2,375.00
Rupesh Kumar Agarwal/Babul Jee	475.00	475.00
Anandi Prasad Agarwal	1,900.00	1,900.00
Babita Budia	5,082.50	4,275.00
Harish Agrawal	23,750.00	23,750.00
Subhash Modi	3,795.00	5,795.00
Shital Pd Nayak	475.00	0.00
Anil Kumar	1,900.00	1,900.00
Sumitra	4,275.00	950.00
Amit Sandeep Foods	2,500.00	2,500.00
Harilal Ventures Pvt. Ltd.	1,511.00	1,000.00
Sanjay Kumar Agarwal	1,425.00	0.00
Amit Kumar Dhandhania	950.00	0.00
Expense Payable		
-Hebe Financial Services Pvt. Ltd	0.00	3.18
	89,625.13	**61,478.68**

LODHA PATEL WADHWA & Co. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

Particulars	As at 31.03.2024	As at 31.03.2023
	₹ in Thousands	₹ in Thousands
NOTE `8'		
SHORT TERM PROVISIONS		
Other Provisions:		
Provision for Tax	1,802.80	894.70
	1,802.80	**894.70**
NOTE `10'		
DEFERRED TAX ASSETS		
Opening Balance	22.07	31.34
Add/(Less) : Adjustment during the year	251.37	-9.27
	273.44	**22.07**
NOTE `11		
Current Investment		
Investment in Mutual Fund (SBI Mutual Fund)	-	4,000.00
	-	**4,000.00**
NOTE `12'		
INVENTORIES / WIP		
As Valued and Certified by management (WIP)	101,700.44	12,688.14
	101,700.44	**12,688.14**
NOTE `13'		
TRADE RECEIVABLES		
Undisputed considered Good (Refer note-26)	-	344.32
Undisputed considered Doubtful	-	-
Disputed considered Good	-	-
Disputed considered Doubtful	-	-
Less: Allowance For bad & doubtful debts		
	-	**344.32**
NOTE `14'		
CASH AND CASH EQUIVALENTS		
Cash on Hand (As certified by management)	2,416.67	553.61
Balance with Banks		
ICICI - 9522	22,217.88	750.40
State Bank Of India Ac- 7612(RERA A/C Emrald garden)	15,287.21	1,396.39
State Bank Of India - S.K. Puri Branch	45.52	45.52
State Bank of India-Exhibition Road Branch	17.74	17.74
SBI Sinha Apartment RERA-1	10.00	0.00
DCB Bank	2.59	116.02
Cheque in Hand	0.00	500.00
Fixed Deposite with SBI	703.95	642.16
	40,701.54	**4,021.85**

a) Term Deposit includes deposits amounting to INR 703.95 thousand (Previous Year 642.16) which have an original maturity of more than 12 month.

b) Term deposits amounting to INR 703.95 thousand (Previous Year 642.16) pledged with the Banks for issuance of Bank Guarantees in favour of State fire officer , Patna, Bihar.

LODHA PATEL WADHWA & Co. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

Particulars	As at 31.03.2024	As at 31.03.2023
	` in Thousands	` in Thousands
NOTE `15		
SHORT TERM LOANS AND ADVANCES		
Advance for Land		
Basant Kumar Jain	460.92	460.92
Chaharias	0.00	550.00
Triuvanantpuram Site-Nesh India Infra. Pvt. Ltd.	29,000.00	-
Zero Mile Kumhrar	5,821.10	1,951.00
Alok Narayan	300.00	0.00
Arvind Kumar Choudhary (land)	100.00	100.00
	35,682.02	3,061.92
Others		
Unsecured Considered Good		
M/s Sterling Holiding Resort India Ltd.,Madras	54.74	54.74
HEBE Steels Pvt. Ltd.	1,969.58	1,949.88
Global Infotech System	1,244.76	1,244.76
Nalinikanta Nanda	365.00	0.00
Renu Agarwal	1,620.00	1,620.00
Tekriwal Sales & Industry	0.00	4,000.00
Amit Anand	268.49	268.49
Uma Ornaments	4,000.00	4,000.00
Kiran Agrawal	0.00	505.00
Lata Trading Company	0.00	5,000.00
Manokamna Infra Resources	0.00	20,000.00
Modi Traders	0.00	2,000.00
Nikunj Agrawal	0.00	505.00
Prema Auto Mobiles	281.84	10,281.84
Rajiv Agrawal	0.00	170.00
SB & Sons	0.00	2,040.00
Cratus Superspatility Hospital LLP	1,450.00	0.00
TDS Receiveble (F.Y. 2008-09)	0.28	0.28
TDS Receiveble (F.Y. 2009-10)	21.53	21.53
TDS Receiveble (F.Y.2011-12)	49.50	49.50
TDS Receiveble (F.Y.2012-13)	1.60	1.60
TDS Receiveble (F.Y.2015-16)	0.00	1.67
TDS Receivable (F.Y 2019-20)	0.00	43.38
TDS Receivable (F.Y 2020-21)	0.00	39.11
TCS Recievable (FY 2022-23)	0.00	0.92
TCS Recievable (FY 2023-24)	150.01	0.00
TDS Recievable (FY 2022-23)	0.00	337.23
TDS Recievable (FY 2023-24)	521.64	0.00
Income Tax Refund (FY 2021-22)	0.00	49.85
GST Recievable	0.00	1,027.92
Prepaid Insurance	29.37	0.00
Advance to Supplier		
Uma Jewellers	95.00	95.00
Amar Jyoti	0.00	5.10
A & R Associates	10.00	0.00
Brajesh Kumar Sinha	75.00	0.00
SBI General Insurance	1,200.00	0.00
Lexus Motors	60.05	0.00
Manoj Kumar Singh	375.00	0.00
Sunil Kumar Verma	275.00	0.00
	49,800.41	**58,374.70**

LODHA PATEL WADHWA & Co. CHARTERED ACCOUNTANTS F.R.N. 008271C PATNA

PARTICULARS	As at 31.03.2024 ₹ in Thousands	As at 31.03.2023 ₹ in Thousands
REVENUE FROM OPERATION		
Sale of Trading Goods	-	-
	-	-
NOTE `16'		
OTHER INCOME		
Interest Income	4,832.12	4,127.26
Interest on FD	61.79	0.00
Interest on IT Refund	4.67	0.00
Gain on sale of Mutual Fund	72.99	20.61
Sundry Balance W/off	9.33	0.00
	4,980.89	**4,147.87**
NOTE `17'		
Inventory / WIP at the end of the year	101,700.44	12,688.14
Inventory / WIP at the beginning of the year	12,688.14	-
Net (increase) / decrease	**-89,012.29**	**-12,688.14**
NOTE `18'		
FINANCE COST		
Interest on Car Loan	612.53	153.99
Interest on Unsecured Loan	1,651.33	0.00
	2,263.86	**153.99**
NOTE `19'		
EMPLOYEE BENEFITS EXPENSES		
Salaries	480.00	240.00
Director's Remuneration	6,750.00	1,500.00
	7,230.00	**1,740.00**
NOTE `20'	75,790.80	12,671.14
Site Expense :-		
Selling and Administrative Expenses		
Printing & Stationery	0.77	0.00
Bank Commision & Charges	1.83	22.90
Telephone Expense	30.29	5.80
GST Expenses	13.93	6.64
General expense	0.00	4.85
Filing Fees	9.20	4.10
Auditor Remuneration	40.00	25.00
Late Filling Fee (ITR)	0.00	1.00
Late Filling Fee (TDS)	31.00	0.00
Interest on TDS	19.66	0.00
Round Off	0.36	0.00
Insurance	17.62	0.00
Motor Vehicle Expenses	24.05	51.25
	75,979.49	**12,792.69**



Note 21 : Basic Earning per Share

The earnings considered in ascertaining the company's EPS comprise the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Particulars	As at 31.03.2024 ` in Thousands	As at 31.03.2023 ` in Thousands
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	4,506.39	907.78
(ii) Weighted Average of outstanding Equity Shares	46.01	46.01
(iii) Basic Earning per share (in Rs.)	**97.94**	**19.73**

Note 22: Deferred Tax Asset/Liabilities

Particulars	As at 31.03.2024 ₹ in Thousands	As at 31.03.2023 ₹ in Thousands
Deferred Tax Liabilities/(Assets) on account of Timing Differences		
WDV as per Companies Act	12,615.07	2,033.94
WDV as per Income Tax Act	13,701.52	2,121.64
Timing Difference	1,086.45	87.70
Deferred Tax Asset at end of the year (@22%+10%+ 4% on above)	**273.44**	**22.07**
Opening Balance	22.07	31.34
Tansferred to statement of profit & Loss Account	251.37	-9.27

LODHA PATEL WADHWA & Co. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001

Notes to the Financial Statements: (Rs. in Thousands, unless stated otherwise)

Note No. 23 : Auditor's Remuneration

Particulars	As at 31.03.2024	As at 31.03.2023
Statutory Audit Fees	40.00	25.00
Total	**40.00**	**25.00**

Note No. 24 : Related Party Disclosure pursuant to AS-18

List of Related Parties as per AS-18:

Key Management Personnel:

KMP	Position
1) Mr. Rajiv Agarwal	Director
2) Mrs. Rani Agarwal	Director

Related Party Transactions:

Particulars	As at 31.03.2024	As at 31.03.2023
Unsecured Loan Taken		
1) Shomil Agrawal	3,000.00	-
Remuneration to Directors		
1) Rajiv Agrawal	6,550.00	-
2) Rani Agarwal	200.00	-
Total	**9,750.00**	**-**

Note No: 25: Trade Payables ageing schedule

Particulars	Not due	Outstanding for following periods from due date of payment: Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March,31,2024						
(i) MSME	-	0.00	0.00	0.00	0.00	0.00
(ii) Others	-	17,297.05	0.00	0.00	0.00	17,297.05
(iii) Disputed dues- MSME	-	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	-	0.00	0.00	0.00	0.00	0.00
Total	**-**	**17,297.05**	**0.00**	**0.00**	**0.00**	**17,297.05**
As at March,31,2023						
(i) MSME	-	0.00	0.00	0.00	0.00	0.00
(ii) Others	-	0.00	0.00	0.00	0.00	0.00
(iii) Disputed dues- MSME	-	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	-	0.00	0.00	0.00	0.00	0.00
Total	**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Note No 26 : Trade Receivable ageing schedule

Particulars	Not due	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2024							
(i) Undisputed -considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed- considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
	-	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
As at March 31,2023							
(i) Undisputed -considered good	-	0.00	0.00	0.00	0.00	344.32	344.32
(ii) Undisputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed- considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
	-	**0.00**	**0.00**	**0.00**	**0.00**	**344.32**	**344.32**

LODHA PATEL WADHWA & Co. CHARTERED ACCOUNTANTS FIR.N. 006271C PATNA

Note No 27 : Financial ratio

Ratio/Measure	Numerator	Denominator	As at 31.03.2024	As at 31.03.2023	% Variance
a) Current ratio*	Total current assets	Total current liabilities	1.74	1.18	47%
b) Debt equity ratio**	Total Debt	Shareholder Equity	4.74	0.20	2251%
c) Debt service coverage ratio***	EBITDA	Debt Service(CY Principal & Interest)	10.13	4.06	150%
d) Return on equity ****	Profit for the year (PAT)	Average Shareholder's equity	0.32	0.08	302%
e) Inventory turnover ratio	Sales (Revenue From Operations)	Average Inventory	N.A	N.A	N.A
f) Trade receivables turnover ratio	Revenue from operations	Average trade receivables	N.A	N.A	N.A
g) Trade payable turnover ratio	Purchase of Services and other expenses	Average trade payables	N.A	N.A	N.A
h) Net capital turnover ratio	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	N.A	N.A	N.A
i) Net profit Ratio	Profit for the year(PAT)	Revenue from operations	N.A	N.A	N.A
j) Return on capital employed*****	Profit before tax and finance costs	Capital employed = Net worth + Total Debt + Deferred tax liabilities	8.81%	13.69%	-36%
k) Return on investment	Income generated from invested funds	Average invested funds in treasury investments	NIL	NIL	NIL

Notes:-
EBIT- Earning before interest and taxes.
PBIT- Profit before interest and taxes including other income.
EBIDTA- Earning before interest, taxes, depreciation and amortisation.
PAT- Profit after taxes
Debt includes current and non-current lease liabilities
Adjusted expenses refers to sub-contractor charges and other expenses excluding non-cash expenses and donations
Capital employed refers to total shareholder's equity and debt.
Investment includes non-current investment, current investment and margin-money deposit.

Reasons for variance exceeding 25%:
* Current Ratio has increased due to increase in current assets as compared to last financial year.
**Debt Equity ratio has increased due to increase in Debt as compare to last financial year.
***Debt Service Coverage Ratio has increase due to increase in EBITDA as compared to last financial year.
**** Return on Equity Ratio increases due to increase in profitablity as compared to last financial year
***** Return on capital employed has decreased due to substantial increases in capital employed as compared to last financial year.

Note No. 28 : Details of amount due to Micro and Small Enterprises under MSMED Act, 2006

In view of non-receipt of information from suppliers regarding the status of suppliers as defined under the "The Micro, Small and Medium Enterprises Development Act, 2006" provision for interest on delayed payment in respect of outstanding dues to Micro and Small Enterprises and necessary disclosure of particulars regarding unpaid amount together with interest on delayed payment to such suppliers cannot be made in the accounts.

Note No: 29 : No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:
(a) Crypto Currency or Virtual Currency
(b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
(c) Transaction with companies struck off under section 248 of the Companies Act,2013 or section 560 of Companies Act,1965
(d) Transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

(e) Additional Information pursuant to paragraph 5(Viii) of the Part II of the Schedule III to the Companies Act, 2013
(f) Relating to borrowed funds:
i. Wilful defaulter
ii. Utilisation of borrowed funds & share premium
iii. Discrepancy in utilisation of borrowings
(g)The title deeds, comprising all the immovable properties of land and buildings, are held in the name of the Company as at the balance sheet date.
(h)The Company has not revalued its property, plant and equipment during the current or previous year.
(i) The Company is not required to complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017,

Note No: 30 : The company has complied with provisions of registration of charges or satisfaction with Registrar of Companies within the statutory period as defined in Companies Act,2013

Note No: 31 : Applicability Of provision of Corporate Social Responsibility u/s 135 is not applicable to the company.

Note No: 32 : In the opinion of the Board of Directors all the current assets, loans & advances have a value on realization at least of an amount equal to the amount awhich they are stated in the Balance Sheet.

Note No. 33 : Balances confirmation in respect of outstanding balances due to and from parties have not been obtained. As explained by the management current account with State Bank of India, Exhibition Road and S.K Puri branch are inoperative.

Note No. 34 : Expenses supported by internal vouchers have been certified as bona fide business expenditure by the Directors.

LODHA PATEL WADHWA & Co. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

Note No. 35 : Previous year figures have been regrouped / reclassified, wherever necessary to make them comparable with current year.

Note No. 36 : There are no present obligations requiring provisions in accordance with the guiding principle as enunciated in Accounting Standards (AS-29- 'Provisions, Contingent liabilities and Assets') as it is not probable that an outflow of resources embodying economic benefits will be required.

Particulars	As at 31.03.2024	As at 31.03.2023
Bank Guarantees	642.16	642.16
Total	642.16	642.16

Note No. 37 : All figures mentioned in the statements are in Rs. Thousands or decimal thereof unless stated otherwise.

Signature to Notes "1" to "37"

As per our report of even date.
For Lodha Patel Wadhwa & Co.
Chartered Accountants
(FRN - 006271C)

(SANJAY GOENKA)
Partner
M. No. 074350
Place : Patna
Date : 19-09-2024
UDIN-

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

For and on behalf of the Board

RANI AGARWAL
(Director)
DIN 09518598

RAJIV AGARWAL
(Director)
DIN 00186962