SHAHPURIA DISHA HOMES PVT. LTD.

REGISTERED OFFICE
Shahpuria Disha Homes Private Limited, C/o Smt. Kavita Devi, Flat no 201 R P Enclave, Patliputra, Phulwari, Patna-800013,Bihar
Cont. No. +07970530507# Email ID : piyushr0997@gmail.com
CIN : U41001BR2023PTC064914

DIRECTOR'S REPORT

To
Dear Members,

Your directors have pleasure in presenting the 1st Annual Report together with Statement of Accounts for the period 31st August,2023 to ended on 31st March,2024.

1. FINANCIAL REVIEW

₹ in Hundreds except per share data and as stated otherwise

Particulars	CURRENT YEAR 2024		PREVIOUS YEAR 2023
Revenue From Operations	-		10,803.57
Depreciation	-		-
Total Expenses	154.00		5,346.90
Profit/(Loss) for the year	182.14		5,668.43
Tax Expenses	-		5.82
Deferred Tax Assets	-		-
Profit carried to reserve & surplus	182.14		5,662.61
Total of Reserve & Surplus	(1,909.76)		(2,091.90)
Net Worth	4,090.24		3,908.10

2. **Dividend**
In the event of first year of operations, company do not earn revenue for this financial year hence no dividend is recommended by the board.

3. **Transfer of unclaimed dividend to Investor Education and Protection Fund**
The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4. **Material Changes between the date of the Board report and end of financial year:**
There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

5. **Shares:**

During the year under review, the company has undertaken following transactions:

Allotment/Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
10,000 equity share @ rs. 100/- per share on 31-08-2023	Nil	Nil	Nil	Nil

6. **Conservation of energy, technology absorption, foreign exchange earnings and outgo:**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure A".

7. **Details of directors or key managerial personnel:**

Upon incorporation of the company following are the first directors of the company

- SUNITA DEVI
- MAYANK RAJ
- PIYUSH RAJ
- SANTOSH KUMAR JHA
- ABHISHEK JHA
- NIRAJ KUMAR JHA

There are no other changes in Director or Key managerial personnel during the year.

8. **Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future. However, due to legal proceedings are carried on related party of the director, Order passed by the regulators to freeze the bank account of the company. But this does not affect the financial position of the company.

9. **Statutory Auditor & Audit Report:**

C.A Santosh Kumar (mem. No. 428890) has been appointed as the first statutory auditors of the company to examine and audit the accounts of the company by the board of directors from the financial year 2023-24 and to hold office till the conclusion of the

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

ensuing Annual General Meeting and is eligible for re-appointment. Pursuant to provisions of Section 139 and other applicable provisions of the Companies Act, 2013, if any. C.A Santosh Kumar, have under Section 139(1) of the Companies Act, 2013 and the Rules framed there under a certificate of their eligibility and consent for re-appointment.

There are no qualifications or observations or remarks made by the Auditors in their Report.

10. Change in the nature of business : There is no change in the nature of the business of the company.

11. Internal Audit & Controls

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

12. Risk Management Policy

A statement indicating development and implementation of a risk management policy for the Company including identification therein of elements of risk, if any, this in the opinion of the Board may threaten the existence of the company.

13. Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2024. There were no unclaimed or unpaid deposits as on March 31, 2024.

14. Details of Subsidiary/Joint Ventures/Associate Companies

The Company have no Joint venture.

15. Details Of Policy Developed And Implemented By The Company On Its Corporate Social Responsibility Initiatives

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

16. **Number of meeting of the Board:**

The Company had Ten Board meetings during the financial year under review. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

17. **Declaration by an Independent Director(s) and re- appointment, if any:**

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

18. **Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178:**

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. **Particulars of loans, guarantees or investments under section 186:**

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

20. **Obligation of Company Under The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013**

The Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. During the year Company has not received any complaint of harassment.

23. **Particulars of Employee:**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

24. **Particulars of Contracts or Arrangements Made With Related Parties:**

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.-

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.

2. Details of material contracts or arrangement or transactions at arm's length basis:
   NIL

25. **Directors' Responsibility Statement:**

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the year ended 31st March,2024 the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) 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 as at March 31, 2024 and of the profit and loss of the company for that period;

(iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) the directors had prepared the annual accounts on a going concern basis; and

(v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

26. There are no material changes and commitments, if any affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

27. **Acknowledgements**

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government's authorities, customers, vendors and members during the year under review. Your directors also wish to place on records their deep sense of appreciation for the committed services by the company's executives, staff and workers.

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.

REGISTERED OFFICE

Shahpuria Disha Homes Private Limited, C/o Smt. Kavita Devi, Flat no 201 R P Enclave, Patliputra, Phulwari, Patna-800013,Bihar

Cont. No. +07970530507# Email ID : piyushr0997@gmail.com

CIN : U41001BR2023PTC064914

ANNEXURE - A

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

(A) Conservation of energy-

(i) the steps taken or impact on conservation of energy: NIL

(ii) the steps taken by the company for utilising alternate sources of energy: NIL

(iii) the capital investment on energy conservation equipments: NIL

(B) Technology absorption-

(i) the efforts made towards technology absorption: NIL

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution: NIL

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL

(iv) the expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgo- NIL

For and on behalf of the Board of Directors

SHAHPURIA DISHA HOMES PVT. LTD.

Mayank Raj

MAYANK RAJ
DIRECTOR
Director
DIN- 10109355

SHAHPURIA DISHA HOMES PVT. LTD.

PIYUSH RAJ
Director
DIN- 09526537

Place : Patna
Date : 30-09-2024

CA SANTOSH KUMAR
CHARTERED ACCOUNATANT

INDEPENDENT AUDITORS' REPORT

To the members of

SHAHPURIA DISHA HOMES PRIVATE LIMITED
(CIN U41001BR2023PTC064914)

Report on the Financial Statements

I have audited the accompanying financial statements of Shahpuria Disha Homes Private Limited ("the company"), which comprise the Balance Sheet as at 31 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 and cash flows 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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

My responsibility is to express an opinion on these financial statements based on our audit.

I 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 thereunder.

H.O : S/o Ramanand Prasad, Kaushalya Villa, Patel Path, Near IDBI Bank Ltd., New Kurthoul, Patna-804453
Contact No. 785 683 8187 / 821 004 4699 / 933 444 6215 # E-mail Id : santosh02@live.com

SANTOSH KUMAR Chartered Accountant

I conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that I 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 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 true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls . An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion and to the best of my 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 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, is not applicable to the company.

2. As required by section 143(3) of the Act, we report that:

1. I 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 my opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

3. The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.

C.A. SANTOSH KUMAR ★ Chartered Accountant ★ PATNA

4. In my 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.

5. On the basis of 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.

6. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

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 has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.

   b. The Company does 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, to the best of it's knowledge and belief, 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, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

C.A. SANTOSH KUMAR PATNA Chartered Accountant

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, 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 or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

f. The company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

8. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

As per our report of even date.

C.A Santosh Kumar
Chartered Accountant
Proprietor
Membership No: 428890

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

Place : Patna
Date : 30-09-2024
UDIN : 24428890BKAUJJ6373

SHAHPURIA DISHA HOMES PVT. LTD.

CIN : U41001BR2023PTC064914

C/o SMT. KAVITA DEVI,W/O SRI MANOJ KUMAR JHA,FLAT NO 201 R P ENCLAVE KHETAN GALI, S.K.PURI, PATLIPUTRA, PATNA - 800013, BIHAR

BALANCE SHEET AS AT 31ST MARCH 2024

₹ in Hundreds except per share data and as stated otherwise

EQUITY AND LIABILITIES	NOTE	CURRENT YEAR	PREVIOUS YEAR
SHAREHOLDERS FUNDS			
Share Capital	3	10,000.00	-
Reserves & Surplus	4	(7,508.00)	-
		2,492.00	-
SHARE APPLICATION MONEY PENDING ALLOTTMENT		-	-
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	-	-
Deferred Tax Liability (Net)	6	-	-
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	-	-
		-	-
CURRENT LIABILITIES			
Short Term Borrowings	9	250.00	-
Trade Payables	10	9,410.00	-
Other Current Liabilities	11	-	-
Short Term Provisions	12	150.00	-
		9,810.00	-
	TOTAL	12,302.00	-
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipment	13	-	-
		-	-
Non - Current Investments	14	-	-
Deferred Tax Assets (Net)	15	-	-
Long Term Loans & Advances	16	-	-
Other Non - Current Assets	17	200.00	-
		200.00	-
CURRENT ASSETS			
Current Investments	18	-	-
Inventories	19	-	-
Trade Receivables	20	-	-
Cash & Cash Equivalents	21	22.00	-
Short Term Loans & Advances	22	12,080.00	-
Other Current Assets	23	-	-
		12,102.00	-
Summary of significant accounting policies, Notes on Accounts & Other Statutory Obligations	TOTAL	12,302.00	-
NOTES ON ACCOUNTS	1 & 2	-	-

For SHAHPURIA DISHA HOMES PVT. LTD.

SHAHPURIA DISHA HOMES PVT. LTD

Mayank Raj

SD/-
(DIRECTOR)

SHAHPURIA DISHA HOMES PVT. LTD

SD/-
(DIRECTOR)

DIRECTOR

Place : PATNA
Date : 30-09-2024

AS PER OUR REPORT OF EVEN DATE

(CA. SANTOSH KUMAR)
Chartered Accountant
Proprietor
M. No.- 428890
UDIN : 24428890BKAUJJ6373

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

C/o SMT. KAVITA DEVI,W/O SRI MANOJ KUMAR JHA,FLAT NO 201 R P ENCLAVE KHETAN GALI, S.K.PURI, PATLIPUTRA, PATNA - 800013, BIHAR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024

₹ In Hundreds except per share data and as stated otherwise

PARTICULARS	NOTE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Revenue From Operation	24	-	-
Other income	25	-	-
TOTAL INCOME		-	-
EXPENSES			
Cost of materials consumed	26	7,250.63	-
Purchases of Stock-in-trade	27	-	-
Changes in inventories of finished goods work in progress and stock in trade	28	-	-
Employee Benefits Expense	29	-	-
Depreciation and amortisation expense	13	50.00	-
Selling & Administrative Expenses	30	205.00	-
Financial Charges	31	2.37	-
		-	-
TOTAL EXPENSES		7,508.00	-
Net Profit / Loss Before Exceptional And Extraordinary Items & Taxes		(7,508.00)	-
Exceptional & Extraordinary Items		-	-
Net Profit / Loss Before Tax		(7,508.00)	-
Tax Expenses			
Current Tax		-	-
Previous Year Tax		-	-
Deferred Tax		-	-
Net Profit / Loss for the Period From Continuing Operations (A)		(7,508.00)	-
Profit / Loss from Discontinuing Operations		-	-
Tax Expenses of Discontinuing Operations		-	-
Net Profit / Loss for the Period From Discontinuing Operations (B)		-	-
Net Profit / Loss for the Period (A + B)		(7,508.00)	-
Earnings Per Equity Share			
Basic		(75.08)	-
Diluted		(75.08)	-
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1 & 2		

For SHAHPURIA DISHA HOMES PVT. LTD.

SD/- (DIRECTOR)

SD/- (DIRECTOR)

Place : PATNA
Date : 30-09-2024

AS PER OUR REPORT OF EVEN DATE

(CA. SANTOSH KUMAR)
Chartered Accountant
Proprietor
M. No.- 428890
UDIN : 24428890BKAUJJ8373

SHAHPURIA DISHA HOMES PVT. LTD.

₹ in Hundreds except per share data and as stated otherwise

	CURRENT YEAR	PREVIOUS YEAR
NOTE :- 3 - SHARE CAPITAL		
Authorised Share Capital		
10,000 (P.Y-NIL) Equity Shares of Rs. 100/- each.	10,000.00	10,000.00
Issued Subscribed & Paid- Up		
10,000 (P.Y-NIL) Equity Shares of Rs. 100/- each. fully paid up	10,000.00	-
	10,000.00	-

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2024 and March 31, 2023 is set out below:

Particulars	Equity Shares		
	Number		AMOUNT
Shares outstanding at the beginning of the year	10,000.00		-
Shares Issued during the year	-		-
Shares bought back during the year	-		-
Shares outstanding at the end of the year	10000.00		-

Note 3.1 : The company has only one class of equity shares having par value of Rs. 100 per share. Each shareholder is entitled to one vote per share held. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The details of shareholders holding more than 5% shares

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
SUNITA DEVI	1600	16.00%	-	-
MAYANK RAJ	1,700	17.00%	-	-
PIYUSH RAJ	1,700	17.00%	-	-
SANTOSH KUMAR JHA	1,700	17.00%	-	-
ABHISHEK JHA	1,700	17.00%	-	-
NIRAJ KUMAR JHA	1,600	16.00%	-	-

Shares held by promoters and promoter group at the end of the year

Name of Shareholder	As at 31 March 2024		As at 31 March 2023		% Change During the Year
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
SUNITA DEVI	1600	16.00%	-	-	16.00%
MAYANK RAJ	1700	17.00%	-	-	17.00%
PIYUSH RAJ	1700	17.00%	-	-	17.00%
SANTOSH KUMAR JHA	1700	17.00%	-	-	17.00%
ABHISHEK JHA	1700	17.00%	-	-	17.00%
NIRAJ KUMAR JHA	1600	16.00%	-	-	16.00%

NOTE :- 4 - RESERVE & SURPLUS		
Surplus		
Opening Balance	-	-
Add : Net Profit for the Current Year	(7,508.00)	-
	(7,508.00)	-
Preliminary Expenses		
Opening Balance	-	-
Less : Written Off during the year	-	-
	-	-
	(7,508.00)	-

C.A. SANTOSH KUMAR ★ PATNA ★ Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD
Mayank Raj
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.

₹ In Hundreds except per share data and as stated otherwise

	CURRENT YEAR	PREVIOUS YEAR
NOTE :- 5 - Long Term Borrowings :		
Loan From Directors	-	-
	-	-
NOTE :- 6 - Deferred Tax Liability (Net) :		
	-	-
NOTE :- 7 - Other Long Term Liabilities :		
	-	-
NOTE :- 8 - Long Term Provisions :		
	-	-
NOTE :- 9 - Short-term borrowings :		
Advance From Customers	-	
Advance From Directors	250.00	
	250.00	-
NOTE :- 5 - TRADE PAYABLE		
Outstanding Dues of micro enterprises and small enterprises	-	-
Outstanding Dues of creditors other than micro enterprises	9,410.00	-
	9,410.00	-

Ageing of Trade Payables - Undisputed Trade Payables (Current)

Outstanding for following periods from due date of payment		As at 31st March 2024			As at 31st March 2023		
		MSME	OTHERS	TOTAL	MSME	OTHERS	TOTAL
Less Than 1 Year		-	9,410.00	9,410.00	-	-	-
1 to 2 Years		-	-	-	-	-	-
2 to 3 Years		-	-	-	-	-	-
More Than 3 Years		-	-	-	-	-	-
Not Due or Unbilled		-	-	-	-	-	-
Total		-	9,410.00	9,410.00	-	-	-

NOTE :- 11 - OTHER CURRENT LIABILITIES		
Director Remuneration	-	-
Goods and Service tax payable	-	-
	-	-
NOTE :- 12 - Short-Term Provisions		
Other Employee Realted Liability	-	-
Audit Fee	150.00	-
Earlier Tax Provision	-	-
Current Tax Provision	-	-
	150.00	-
NOTE :- 14 - Non - Current Investments		
	-	-
	-	-
NOTE :- 15 - Deferred Tax Assets (Net)		
Deferred Tax Assets on Depreciation	-	-
	-	-

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

₹ in Hundreds except per share data and as stated otherwise

	CURRENT YEAR	PREVIOUS YEAR
NOTE :- 16 - Long Term Loans & Advances		
Security Deposits	-	-
> Secured & Considered Good (b/f)	-	-
> Earnest Money		
	-	-
NOTE :- 17 - Other non-current asset		
Others (Specify nature)	-	-
Preliminery Expenses	250.00	-
Less :Preliminery Expenses W/off	(50.00)	-
	200.00	-
NOTE :- 18 - Current Investments		
Fixed Deposits	-	-
	-	-
NOTE :- 19 - Inventories		
	-	-
NOTE :- 20 - Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	-	-
Unsecured, considered doubtful	-	-
Less: Provision for doubtful receivables	-	-
Total Trade receivables	-	-

Ageing of Trade Receivables - Undisputed Trade Receivables (Current)

Receivables for following periods from due date of payment		As at 31st March 2024			As at 31st March 2023		
		Unsecured considered good	Unsecured considered doubtful	TOTAL	Unsecured considered good	Unsecured considered doubtful	TOTAL
Less Than 1 Year		-	-	-	-	-	-
1 to 2 Years		-	-	-	-	-	-
2 to 3 Years		-	-	-	-	-	-
More Than 3 Years		-	-	-	-	-	-
Not Due or Unbilled		-	-	-	-	-	-
Less: Provision for doubtful receivable (Undisputed)					-		
Total		-	-	-	-	-	-

Ageing of Trade Receivables - Disputed Trade Receivables (Current)

Receivables for following periods from due date of payment		As at 31st March 2024			As at 31st March 2023		
		considered good	considered doubtful	TOTAL	MSME	OTHERS	TOTAL
Less Than 1 Year		-	-	-	-	-	-
1 to 2 Years		-	-	-	-	-	-
2 to 3 Years		-	-	-	-	-	-
More Than 3 Years		-	-	-	-	-	-
Not Due or Unbilled		-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed)							
Total		-	-	-	-	-	-

NOTE :- 21 - CASH & CASH EQUIVALENTS		
Bank Balances	-	
> ICICI A/C NO. - 777705877091	22.00	-
	-	-
Cash in Hand [As certified by the Management]		
	22.00	-

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

₹ in Hundreds except per share data and as stated otherwise

	CURRENT YEAR	PREVIOUS YEAR
NOTE :- 22 - Short-term loans and advances :		
Advances	12,080.00	-
Other Loans & Advances	-	-
	12,080.00	-
NOTE :- 23 - Other Current Assets :		
Security Deposit	-	-
TDS	-	-
GST Carried forward	-	-
	-	-
NOTE :- 24 - Revenue From Operation :		
Revenue from Sale of products	-	-
Revenue from Services	-	-
	-	-
NOTE :- 25 - Other Income :		
Interest on Deposits	-	-
	-	-
NOTE :- 26 - Cost of materials consumed :		
Inventory at the beginning of the year	-	-
Material Purchase	-	-
Freight Expenses	-	-
Machine Expenses		
Site Expenses	500.00	-
Labour Charges		
	500.00	-
NOTE :- 27 - Purchases of Stock-in-trade:		
Purchase of Service	-	-
Other Purchase		
	-	-
NOTE :- 28 - Changes in inventories of finished goods work in progress and stock in trade:		
Opening Stock in Trade	-	-
Closing Stock in Trade		
	-	-
NOTE :- 29 - Employees Benefit Expenses :		
Salaries & Wages	-	-
Staff Welfare Expenses & Bonus	-	-
Director Remuneration	-	-
	-	-
NOTE :- 13 - Depreciation & Amortization Expenses :		-
Depreciation on Fixed Assets	-	-
Preliminary Expenses written off	50.00	
	50.00	-

C.A. SANTOSH KUMAR PATNA Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.

₹ in Hundreds except per share data and as stated otherwise

	CURRENT YEAR	CURRENT YEAR
NOTE :- 30 - SELLING & ADMINISTRATIVE EXPENSES		
Audit Fees	-	-
> As Statutory Audit Fees	50.00	-
> For Taxation Matters	50.00	-
> For Company Law Matters	50.00	-
Plot Measurement Expenses	55.00	
	-	
	205.00	-
NOTE :- 31 - FINANCIAL CHARGES		
Bank Charges	2.37	-
	2.37	-

C.A. SANTOSH KUMAR ★ PATNA ★ Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2024

13 (a) Property, Plant and Equipment-Tangible assets

₹ in Hundreds except per share data and as stated otherwise

Particulars	Rate of Dep.	Date of Purchase / Put to use	No. of days used during the year	Original Cost/ Cost of Acquisition	Gross block: As at 1st April 2023	Gross block: Additions/ Adjustments	Gross block: Deductions/ Adjustments	Gross block: As at 31st March,2024	Depreciation: As at 1st April 2023	Depreciation: For the year	Depreciation: On Deductions/ Adjustments	Depreciation: As at 31st March,2024	Net block: As at 31st March,2024	Net block: As at 31st March,2023
Owned assets														
Plant & Machinery														
- Electrical Fittings	25.89%			-	-			-	-	-	-	-	-	-
- Plant & Machinery					-			-	-	-	-	-	-	-
								-		-	-	-	-	-
Computer					-			-	-	-	-	-	-	-
Vehicle					-			-	-	-	-	-	-	-
Others					-	-	-	-	-	-	-	-	-	-
Sub-total (a)				-	-	-	-	-	-	-	-	-	-	-
Assets taken on finance lease (Specify each class separately)														
Assets given on operating lease (Specify each class separately)					-	-	-	-	-	-	-	-	-	-
Sub-total (b)		-			-	-	-	-	-	-	-	- #	-	-
CSR assets														
Others (Specify nature)														
Sub-total (c)					-	-	-	-	-	-	-	-	-	-
Total (a+b+C)					-	-	-	-	-	-	-	-	-	-
Previous year					-	-	-	-	-	-	-	-	-	

13 (b) Property, Plant and Equipment- Intangible assets

	Purchase / Put to use	Gross block: As at 1st April 2023	Gross block: Additions/ Adjustments	Gross block: Deductions/ Adjustments	Gross block: As at 31st March,2024	Amortization: As at 1st April 2023	Amortization: For the year	Amortization: On Deductions/ Adjustments	Amortization: As at 31st March,2024	Net block: As at 31st March,2024	Net block: As at 31st March,2023
Goodwill		-	-	-	-	-	-	-	-	-	-
Brand/Trademark		-	-	-	-	-	-	-	-	-	-
Computer Software		-	-	-	-	-	-	-	-	-	-
Others (specify nature)		-	-	-	-	-	-	-	-	-	-
Total (a+b)		-	-	-	-	-	-	-	-	-	-
Previous year		-	-	-	-	-	-	-	-	-	-

Capital Work in Progress

Opening Balance	-
Add: Additions during the year	
Less: Capitalized during the year	
Closing Balance	

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.
Notes forming part of the Financial Statements for the year ended 31st March, 2024

Ratios

S No.	Ratio	31st March 2024		31st March 2023		Ratio as on	Ratio as on	Variation	Reason (If variation is more than 25%)
		Numerator	Denominator	Numerator	Denominator	31st March 2024	31st March 2023		
(a)	Current Ratio	1,210,200.00	981,000.00	-	-	1.23	#DIV/0!	#DIV/0!	
(b)	Debt-Equity Ratio	-	1,000,000.00	-	-	-	#DIV/0!	#DIV/0!	
(c)	Debt Service Coverage Ratio	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
(d)	Return on Equity Ratio	-750,800.00	1,000,000.00	-	-	-0.75	#DIV/0!	#DIV/0!	
(e)	Inventory Turnover Ratio	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
(f)	Trade Receivables Turnover Ratio	-	-	-	-	#DIV/0!	#DIV/0!	-	
(g)	Trade Payables Turnover Ratio	941,000.00	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
(h)	Net Capital Turnover Ratio	2,492.00	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
(i)	Net Profit Ratio	-750,800.00	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
(j)	Return on Capital Employed	-750,800.00	1,000,000.00	-	-	-0.75	#DIV/0!	#DIV/0!	
(k)	Return on Investment	-750,800.00	1,000,000.00	-	-	-0.75	#DIV/0!	#DIV/0!	

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

REGISTERED OFFICE
Shahpuria Disha Homes Private Limited, C/o Smt. Kavita Devi, Flat no 201 R P Enclave, Patliputra, Phulwari, Patna-800013,Bihar
Cont. No. +07970530507# Email ID : piyushr0997@gmail.com
CIN : U41001BR2023PTC064914

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2024 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE.

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1 Basis of preparation of financial statements :-
The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and the provisions of The Companies Act, 2013.

1.2 Fixed Assets :-
Fixed assets are stated at cost less accumulated depreciation. All costs, including freight, carriage etc. till commencement of commercial production are capitalised.

1.3 Depreciation :-
Depreciation on fixed assets is provided on written down value method at the rates and in the manner prescribed in schedule II of the Companies Act, 2013. In case of addition of assets, the depreciation will be calculated on proportionate basis including the month in which the asset is acquired. In case of disposal of assets, the depreciation is calculated similarly excluding the month in which the respective asset is disposed off.

1.4 Preliminary Expenses :-
The Preliminary Expenses are written off evenly in the period of five years from which it is incurred.

1.5 Contingencies :-
Contingent liabilities are not provided for in the accounts and are shown separately in the notes of accounts, if any .

1.6 Gratuity :
No provision of gratuity will be made in the accounts. It will be accounted for in the books as and when it is actually paid.

1.7 Revenue Recognition :
Income and Expenditure are recognised on accrual basis except rates & taxes are accounted on cash basis.

SHAHPURIA DISHA HOMES PVT. LTD
Mayank Roy
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR
PATNA
Chartered Accountant

1.8 Taxation :-

Provision for taxation is calculated on accounting profit as determined under The Companies Act, 2013.While the deferred tax assets/liability is accounted for differences being generated, if any on account of timing differences, in accordance with AS-22 on "Taxes of Income" issued by The Institute of Chartered Accountants of India.

2. NOTES ON ACCOUNTS

(i) Claims against the company not acknowledged as debts.

(ii) Payment to Auditors: 15,000/-

(iii) Related Party Disclosure :

List of relationship with related Parties with whom transactions have taken place during the year.

Name of Related Party	Name of Relationship
➢ SUNITA DEVI	Director
➢ MAYANK RAJ	Director
➢ PIYUSH RAJ	Director
➢ SANTOSH KUMAR JHA	Director
➢ ABHISHEK JHA	Director
➢ NIRAJ KUMAR JHA	Director

(iv) Earnings Per Share (EPS)

Basic earnings per share amounts are calculated by dividing Net Profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share are calculated by dividing the Net Profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares.

In terms of Accounting Standred-20, the calculation of EPS is given below :-

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

C.A. SANTOSH KUMAR PATNA Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

REGISTERED OFFICE
Shahpuria Disha Homes Private Limited, C/o Smt. Kavita Devi, Flat no 201 R P Enclave, Patliputra, Phulwari, Patna-800013,Bihar
Cont. No. +07970530507# Email ID : piyushr0997@gmail.com
CIN : U41001BR2023PTC064914

Particulars	31st March 2024	31st March 2023
Basic Earnings per Share	(75.08)	-
Nominal Value per Share	100/-	-

(v) The previous year's figures has been re-grouped, re-arranged and re-classified wherever considered necessary.

(vi) None of the employees of the company has been in receipt or entitled to receive remuneration of Rs.60,00,000 per annum or Rs.5,00,000 p.m. for any part of the year.

(vii) Wherever external vouchers were not available proper internal vouchers were prepared and duly approved by the management.

(viii) The company does not have any amount due including of interest to undertaking categorized as Micro, Small & Medium Enterprises under Micro, Small & Medium Enterprises Development Act, 2006.

(ix) ROC filing fees has been debited in Profit & Loss Account on actual payment basis.

As per our report of even date.

For and on behalf of the Board of Directors

C.A. SANTOSH KUMAR PATNA Chartered Accountant

SHAHPURIA DISHA HOMES PVT. LTD.

SHAHPURIA DISHA HOMES PVT. LTD.

DIRECTOR

DIRECTOR

C.A SANTOSH KUMAR
CHARTERED ACCOUNTANT
Proprietor
M. NO. 428890

MAYANK RAJ
DIN 10109355
Director

PIYUSH RAJ
DIN 09526537
Director

Place : Patna
Date : 30-09-2024

SHAHPURIA DISHA HOMES PVT. LTD.

CIN : U41001BR2023PTC064914

C/o SMT. KAVITA DEVI,W/O SRI MANOJ KUMAR JHA,FLAT NO 201 R P ENCLAVE KHETAN GALI, S.K.PURI, PATLIPUTRA, PATNA - 800013, BIHAR

List of Shareholders as on 31.03.2024

Sl No.	L.F. No	Name of Shareholders	Address	Father's Name/Karta/Director name	Equity Share @ Rs.100/- each	% holding of Share Capital
1	1	SUNITA DEVI	W/o Niket Kumar, Shahpur,N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India	Shri Yamuna Prasad Yadav	1,600	16.00%
2	2	MAYANK RAJ	S/o Niket Kumar,Shahpur N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India	Shri Niket Kumar	1,700	17.00%
3	3	PIYUSH RAJ	S/o - Niket Kumar, 121, Ward No. - 06 Opp. Durga Mandir, Shahpur, Dinapur Cum Khagaul, Dinapur-Cum-Khagaul Bihar 801503,Danapur Cantt Patna India	Shri Niket Kumar	1,700	17.00%
4	4	SANTOSH KUMAR JHA	Flat No 104,Kapileshwar Apartment Sahdev Path,Phulwari Patna Bihar 800023 India	Late Padmanand Jha	1,700	17.00%
5	5	ABHISHEK JHA	S/O Jitendra Jha, Flat No-204A, Maa Ambika Complex, Mahavir Path, West Patel Nagar Patna Bihar 800023, India	Shri Jitendra Jha	1,700	17.00%
6	6	NIRAJ KUMAR JHA	H No 139 Gali No.2, Khichripur, Kalyanvas, Delhi,110091 India	Shri Raj Shankar Jha	1,600	16.00%
				Total :	**10,000**	**100%**

For and on behalf of the Board of Directors

SHAHPURIA DISHA HOMES PVT. LTD.

SHAHPURIA DISHA HOMES PVT. LTD.

Mayank Raj

MAYANK RAJ

DIRECTOR

Director

DIN -10109355

SHAHPURIA DISHA HOMES PVT. LTD.

PIYUSH RAJ

DIRECTOR

Director

DIN -09526537

Place : PATNA

Date : 30-09-2024

SHAHPURIA DISHA HOMES PVT. LTD.

CIN : U41001BR2023PTC064914

Registered Office :

C/o SMT. KAVITA DEVI,W/O SRI MANOJ KUMAR JHA,FLAT NO 201 R P ENCLAVE KHETAN GALI, S.K.PURI, PATLIPUTRA, PATNA - 800013, BIHAR

LIST OF DIRECTOR AS ON 31ST,MARCH 2024

Sl. No.	DIN	Name of the Director	Designation	Date of Appointment	Present Residential Address
1	10109354	SUNITA DEVI	Director	31/08/2023	W/o Niket Kumar, Shahpur,N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India
2	10109355	MAYANK RAJ	Director	31/08/2023	S/o Niket Kumar,Shahpur N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India
3	09526537	PIYUSH RAJ	Director	31/08/2023	S/o - Niket Kumar, 121, Ward No. - 06 Opp. Durga Mandir, Shahpur, Dinapur Cum Khagaul, Dinapur-Cum-Khagaul Bihar 801503,Danapur Cantt Patna India
4	06957055	SANTOSH KUMAR JHA	Director	31/08/2023	Flat No 104,Kapileshwar Apartment Sahdev Path,Phulwari Patna Bihar 800023 India
5	07403141	ABHISHEK JHA	Director	31/08/2023	S/O Jitendra Jha, Flat No-204A, Maa Ambika Complex, Mahavir Path, West Patel Nagar Patna Bihar 800023, India
6	07611062	NIRAJ KUMAR JHA	Director	31/08/2023	H No 139 Gali No.2, Khichripur, Kalyanvas, Delhi,110091 India

For and on behalf of the Board of Directors

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR
MAYANK RAJ
Director
DIN -10109355

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR
PIYUSH RAJ
Director
DIN -09526537

Place : PATNA
Date : 30-09-2024

SHAHPURIA DISHA HOMES PVT. LTD.

CIN : U41001BR2023PTC064914

Registered Office :

C/o SMT. KAVITA DEVI,W/O SRI MANOJ KUMAR JHA,FLAT NO 201 R P ENCLAVE KHETAN GALI, S.K.PURI, PATLIPUTRA, PATNA - 800013, BIHAR

LIST OF DIRECTOR AS ON 31ST,MARCH 2024

Sl. No.	DIN	Name of the Director	Designation	Date of Appointment	Present Residential Address
1	10109354	SUNITA DEVI	Director	31/08/2023	W/o Niket Kumar, Shahpur,N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India
2	10109355	MAYANK RAJ	Director	31/08/2023	S/o Niket Kumar,Shahpur N H 30 Opp. Durga Mandir, Dinapur-Cum-Khagaul Bihar 801503,Patna India
3	09526537	PIYUSH RAJ	Director	31/08/2023	S/o - Niket Kumar, 121, Ward No. - 06 Opp. Durga Mandir, Shahpur, Dinapur Cum Khagaul, Dinapur-Cum-Khagaul Bihar 801503,Danapur Cantt Patna India
4	06957055	SANTOSH KUMAR JHA	Director	31/08/2023	Flat No 104,Kapileshwar Apartment Sahdev Path,Phulwari Patna Bihar 800023 India
5	07403141	ABHISHEK JHA	Director	31/08/2023	S/O Jitendra Jha, Flat No-204A, Maa Ambika Complex, Mahavir Path, West Patel Nagar Patna Bihar 800023, India
6	07611062	NIRAJ KUMAR JHA	Director	31/08/2023	H No 139 Gali No.2, Khichripur, Kalyanvas, Delhi,110091 India

For and on behalf of the Board of Directors

SHAHPURIA DISHA HOMES PVT. LTD.
Mayank Raj
DIRECTOR

MAYANK RAJ
Director
DIN -10109355

SHAHPURIA DISHA HOMES PVT. LTD.
DIRECTOR

PIYUSH RAJ
Director
DIN -09526537

Place : PATNA
Date : 30-09-2024