DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED
C/O .KAVITA DEVI .FLAT NO 201,R.P ENCLAVE KHETAN GALI ,WEST S.K. PURI ,PATNA ,BIHAR ,INDIA ,800013
BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	Note No	Figures as at the end of current reporting period - 31.03.2024	Figures as at the end of previous reporting period - 31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	300,000.00	300,000.00
(b) Reserves and Surplus	2	(77,327.00)	(82,215.00)
(c) Money received against share warrants		-	
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)	3	-	
(c) Other Long term liabilities	4	-	
(d) Long term provisions		-	
(4) Current Liabilities			
(a) Short-term borrowings	5	19,495,422.82	5,763,037.50
(b) Trade payables	6	-	
(c) Other current liabilities	7	2,087,094.00	31,093.00
(d) Short-term provisions	8	-	
Total		**21,805,189.82**	**6,011,915.50**
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	9	-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets (Preliminary Exp. not W/Off)	10	-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		19,069,990.82	5,376,335.82
(c) Trade receivables	11	-	
(d) Cash and cash equivalents	12	2,160,199.00	210,579.68
(e) Short-term loans and advances	13	575,000.00	425,000.00
(f) Other current assets			
Total		**21,805,189.82**	**6,011,915.50**
		-	-

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES 21
AS PER OUR REPORT ON EVEN DATE ATTACHED

For DUSHYANT KUMAR & CO
(Chartered Accountants)

DUSHYANT KUMAR & Co. Chartered Accountants PATNA

DUSHYANT KUMAR
(PARTNER)
FRN-020157C
M.NO-409195
DATE:-30/09/2024
PLACE:-PATNA
UDIN:26409195CSMYEG8713

FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED

KAVITA DEVI
DIRECTOR
DIN:08207979

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

ABHISHEK JHA
DIRECTOR
DIN:07403141

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED
Notes forming part of the financial statements

Particulars		Figures as at the end of current reporting period - 31.03.2024	Figures as at the end of previous reporting period - 31.03.2023
Note No. 1			
(1) Shareholder's Funds			
(a) Share Capital			
Authorized			
10,000 Equity Shares of Rs. 100/- each		1,000,000.00	1,000,000.00
		1,000,000.00	1,000,000.00
Issued , Subscribed & Paid up Equity Share Capital			
3000 Equity Shares of Rs. 100 Each		300,000.00	300,000.00
		300,000.00	**300,000.00**
Other Information :			
Reconciliation of the number of shares outstanding			
Equity shares			
Number of equity shares at the beginning of the reporting period		3,000.00	3,000.00
Equity shares issued during the year		-	-
Less Shares bought back during the year		-	-
Number of equity shares at the end of the Year		3,000.00	3,000.00
Particulars of Equity shareholders holding more than 5% Equity shares in the company			
Name of the Share holder	No. of Shares Held	%	%
KAVITA DEVI	1,500.00	0.50	0.50
SANTOSH KUMAR JHA	1,500.00	0.50	0.50
		-	-
Total	3,000.00	1.00	1.00
Note No. 2 Reserve and surplus			
Surplus/(Deficit) In the statement of Profit & Loss			
(a) Opening Balance		(82,215.00)	(92,235.00)
Add: Profit/(Loss) for the year		4,888.00	10,020.00
Amount transferred from:			
General Reserve			
Other Reserve			
Less: Interim Dividend			
Dividend Proposed to be distributed to equity shareholders			
Tax on dividend			
Transferred to:			
General Reserve			
Other Reserves			
Closing Balance		(77,327.00)	(82,215.00)
Total		**(77,327.00)**	**(82,215.00)**
Note No. 3 Deferred Taxes			
Deferred tax liabilities			
On difference between book balance and tax balance of fixed assets		-	
Deferred tax Assets			
On difference between book balance and tax balance of fixed assets			
Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961			
Unabsorbed depreciation carried forward			
Brought forward business losses			
Carry forward business losses			
Total (Rate of tax 30.90%)		-	-
Note No. 4 Other Long Term Liabilities			
Other Long Term liability			
Secured Loan-			
Total		-	-
Note No. 5 Short Term Borrowings			
Unsecured loan		19,495,422.82	5,763,037.50
Total		**19,495,422.82**	**5,763,037.50**

KUSHYANT KUMAR & CO. CA PATNA Chartered Accountants

Note No. 6 Trade Payables		
Sundry Creditors	-	-
Total	-	-
Note No. 7 Other Current Liabilites		
Audit Fee Payables	50,000.00	25,000.00
Salary Payable		-
Director Remuneration Payable		-
Expense Payable	6,093.00	6,093.00
Advance from Customer	2,031,001.00	
Total	**2,087,094.00**	**31,093.00**
Note No.8 Short Term Provision		
Provision for tax	-	
Service tax Payable		
TDS Payable		
Total	-	
Note No. 9 Fixed Assets		
Tangible assets		
Intangible assets		-
Total	-	-

Note No. 10 Other Non Current Assets		
Miscelleneous Expenditure Not Written Off	-	-
Other Unamortised Expenses		
Total	-	-
Note No. 10 Trade Receivable		
Trade receivables outstanding for a period exceeding six		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables		
Other Trade receivables		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables		
Total	-	-
Note No. 11 Cash and cash equiments		
(a) Cash in hand	507,765.00	207,765.00
(b) Cheques, drafts on hand		
(c) Balances with banks	1,652,434.00	2,814.68
(d) Others		-
Total	**2,160,199.00**	**210,579.68**
Note No. 12 Short Term Loans & Advance		
Security Deposit		
Earnest Money Deposit with Authority	-	
TDS Receivable		
Other Loans & Advance	575,000.00	425,000.00
Total	**575,000.00**	**425,000.00**

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES 21

AS PER OUR REPORT ON EVEN DATE ATTACHED

For DUSHYANT KUMAR & Co
(Chartered Accountants)

DUSHYANT KUMAR & Co. CA PATNA Chartered Accountants

DUSHYANT KUMAR
(PARTNER)
FRN-020157C
M.NO-409195
DATE:-30/09/2024
PLACE:-PATNA

FOR' DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED

Kavita Devi

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

KAVITA DEVI
DIRECTOR
DIN:08207979

Abhishek Jha

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

ABHISHEK JHA
DIRECTOR
DIN:07403141

DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED
C/O .KAVITA DEVI .FLAT NO 201,R.P ENCLAVE KHETAN GALI ,WEST S.K. PURI ,PATNA ,BIHAR ,INDIA ,800013

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD OF 31st MARCH 2024

Particulars	Note No	Figures as at the end of current reporting period - 31.03.2024	Figures as at the end of previous reporting period - 31.03.2023
I. Revenue from operations	14	-	-
II. Other Income	15	4,888.00	10,020.00
III. Total Revenue (I +II)		**4,888.00**	**10,020.00**
IV. Expenses:			
Cost of materials consumed	16	13,542,820.00	5,248,665.80
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	17	(13,693,655.00)	(5,376,335.82)
Employee benefit expense	18	125,000.00	85,000.00
Financial costs		-	
Depreciation and amortization expense	19	-	-
Other expenses	20	25,835.00	42,670.02
Total Expenses		-	**(0.00)**
V. Profit before exceptional and extraordinary items and tax (III-IV)		4,888.00	10,020.00
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		4,888.00	10,020.00
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		**4,888.00**	**10,020.00**
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the perid from continuing operations(IX-X)		4,888.00	10,020.00
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		**4,888.00**	**10,020.00**
XVI. Earning per equity share:			
(1) Basic		1.63	3.34
(2) Diluted		1.63	3.34

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(Chartered Accountants)

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(PARTNER)
FRN-020157C
M.NO-409195
DATE:-30/09/2024
PLACE:-PATNA

DUSHYANT KUMAR & CO. PATNA Chartered Accountants

FOR' DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED

KAVITA DEVI
DIRECTOR
DIN:08202978

ABHISHEK JHA
DIRECTOR
DIN:07403141

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED
Notes forming part of the financial statements

Particulars		Figures as at the end of current reporting period - 31.03.2024	Figures as at the end of previous reporting period - 31.03.2023
Note No. 14 Revenue From Operation			
Sale of Goods		-	
Sale of Services		-	-
Other operating revenues		-	
Less:			
Discount			
Excise duty			
Total		-	-
Note No. 15 Other Incomes			-
Other Incomes			
Interest On Fd		4,888.00	10,020.00
Total		**4,888.00**	**10,020.00**
Note No. 16 Cost Of Material Consumed			-
Raw Material			
Printing Charge		-	
Direct Expense		13,542,820.00	5,248,665.80
		-	
Total		**13,542,820.00**	**5,248,665.80**
Note No. 17 Changes In Value Of Finished Goods, Work In Progress & Stock In Trade			-
Closing Stock			
Work-In-Progress		19,069,990.82	5,376,335.82
Total(A)		**19,069,990.82**	**5,376,335.82**
Opening Stock			
Work-In-Progress		5,376,335.82	
Total(B)		5,376,335.82	-
Net Changes In Opening & Closing Stock (A-B)		**(13,693,655.00)**	**(5,376,335.82)**
Note No. 18 Employee Benefit Expense			
Salaries and Wages		125,000.00	85,000.00
Director Remuneration			
Staff Welfare			
Total		**125,000.00**	**85,000.00**
Note No. 19 Depreciation & Amortisation			
Depreciation		-	
Adjustment Amortisation On Intangible Assets		-	
Total		-	-
Note No. 20 Other Expense			
Accounting charges		-	
Office Rent		-	
Printing and stationery		-	
Power and fuel			
Electricity expenses			
Bank Charges		835.00	1577.02
Misc. Expenses			13,545.00
Telephone Mobile & Internet Charges			
Convevence Expenses			
Traveling & Convevance			2548
Registration Expense		-	-
Postage & Courier			
General Insurance			
Repair & Maintenance			
Stamp Duty			
Trade Mark Exp.			
ROC Filling Fee			
Preliminary Exp. W/Off		-	-
Software Expense		-	-
Consultancy Charges			-
		835.00	**17,670.02**
Audit Fee			
(i) Payment to auditors Comprises(Net of service tax input credit Applicable)			
As Auditors- Statutory audit		25,000.00	25,000.00
For Taxation Matters		-	-
For Company Law Matters		-	
For Management Services		-	-
For Other Services			
		25,000.00	**25,000.00**
TOTAL		**25,835.00**	**42,670.02**

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AS PER OUR REPORT ON EVEN DATE ATTACHED

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(Chartered Accountants)

DUSHYANT KUMAR
(PARTNER)
FRN-020157C
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PLACE:-PATNA

FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED

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