



Independent Auditor's Report

To the Members of

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 2022**, the **Statement of Profit and Loss** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2022**, and **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the **financial position** and **financial performance** of the Company in accordance



with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are **not** applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (3) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (4) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (5) On the basis of the written representations received from the directors as on **March 31, 2022** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2022** from being appointed as a director in terms of Section 164 (2) of the Act.
- (6) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, does **not** apply to this Company.
- (7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (a) The Company does not have any pending litigations which would impact its financial position.
 - (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d) (i) the management has represented that, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary



shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

(iii) the auditor has performed audit procedures and examined the appropriateness of such representation given by the management and to report that nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

(e) The company has not declared any dividend during the year.

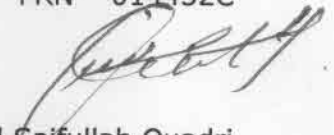
Place: Patna
Date: 23/09/2022



For S S Quadri & Co.

Chartered Accountants

FRN - 014432C


CA. Syed Saifullah Quadri
Proprietor
M. No - 401009

UDIN - 22401009 AZXY 5671.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Balance Sheet as at 31/03/2022

(Amount in ₹ Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	13,154.68	(341.30)
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables	7	-	922.00
(c) Other Current Liabilities	8	33,323.21	30,850.00
(d) Short-Term Provisions	9	5,481.62	118.00
Total Equity and Liabilities		52,959.51	32,548.70

II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	-	-
(c) Deferred Tax Assets (Net)		15.80	21.07
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	-	-

2 Current Assets

(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	-	-
(d) Cash and Cash Equivalents	17	8,276.74	9,899.37
(e) Short-Term Loans and Advances	18	818.40	880.00
(f) Other Current Assets	19	43,848.57	21,748.26

Total Assets		52,959.51	32,548.70
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Contingent Liabilities and Commitments
In terms of our report of even date.

20
See accompanying notes to the financial statements.

Place: PATNA
Date : 23/09/2022

Nasir Asrar
NASIR ASRAR
Director, DIN - 08723292

For S S Quadri & CO.
Chartered Accountants
FRN -014932C

(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009

Shomail Fatima
SHOMAIL FATIMA
Director, DIN - 08723313



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
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SAMANPURA, PATNA-800014, BIHAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	98,650.00	-
II Other Income	B	-	-
III Total Income (I+II)		98,650.00	-
IV EXPENSES:			
Cost of Materials Consumed	C	77,301.51	-
Purchase of Stock-in-Trade			
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	2,340.00	-
Finance costs	F	-	-
Depreciation and amortization expenses			
Other Expenses	G	869.52	362.37
Total expenses (IV)		80,511.03	362.37
V Profit/(Loss) before exceptional items and tax	(III-IV)	18,138.97	(362.37)
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	18,138.97	(362.37)
VIII Extraordinary items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	18,138.97	(362.37)
X Tax expense: -			
(1) Current Tax		4,637.72	-
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTA	5.27	(21.07)
XI Profit/(Loss) for the period from continuing operation	(IX-X)	13,495.98	(341.30)
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	13,495.98	(341.30)
XVI Earnings per equity share:			
(1) Basic	In ₹	1,349.60	(34.13)
(2) Diluted	In ₹	1,349.60	(34.13)

In terms of our report of even date.

Place: PATNA

Date : 23/09/2022

Shomail Fatima
SHOMAIL FATIMA
Director, DIN - 08723313

Nasir Asrar
NASIR ASRAR
Director, DIN - 08723292

See accompanying notes to the financial statements.

For S S Quadri & CO.
Chartered Accountants
FRN - 014432C

Syed Saifullah Quadri
(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009



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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Equity Note. - 1

AUTHORISED SHARE CAPITAL

(10,000 Equity Shares of Rs. 100 Each)

10,000.00

10,000.00

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

(1,000 Equity Shares of Rs. 100 Each)

1,000.00

1,000.00

1,000.00

1,000.00

Reconciliation Of Number of Shares: -

Number Of Equity Shares as at the beginning of the Financial year

1,000.00

Add :- Number of Shares Issued during the period

1,000.00

Number Of Equity Shares as at the end of the financial Years

1,000.00

1,000.00

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2021-22	2021-22	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2020-21	2020-21	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	100.00
2	SHOMAIL FATMA	200	20.00	100.00
		1000	100.00	200.00

Shares held by Shareholder More than 5% Share at the end of the year

S. No.	Name of the Share Holders	No of Share	% age of Share	% age of Share
1	NASIR ASRAR	800	80.00	80.00
2	SHOMAIL FATMA	200	20.00	20.00
		1000	100.00	100.00

Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.100 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

Nasir Asrar

Shomail Fatma



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SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Reserve & Surplus		
Note. - 2		
(a) Capital Reserves		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(b) Capital Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(c) Securities Premium		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(d) Debenture Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(e) Revaluation Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(f) Share Options Outstanding Account		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(g) Other :- Capital Subsidy		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(h) Surplus (Statement of Profit & Loss)		
Opening balance	(341.30)	-
Add : Addition during the year	13,495.98	(341.30)
	13,154.68	(341.30)
Less : Deduction during the year		
: Dividend	-	-
: -Bonus Shares	-	-
: -Transfer	-	-
Closing balance	13,154.68	(341.30)
TOTAL (A+B+C+D+E+F+G+H)	13,154.68	(341.30)

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SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Long-Term Borrowing		
Borrowings:		
Note. - 3		
<u>Secured Borrowings: -</u>		
Term loans		
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand		
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Long term/current maturities of finance lease obligation	-	-
Other loans advances (specify nature)	-	-
Total (A)	-	-
<u>Un-Secured Borrowings: -</u>		
Term loans		
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand		
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Long term/current maturities of finance lease obligation	-	-
Other loans advances (specify nature)	-	-
Total (B)	-	-
Total (A) + (B)	-	-

Nami Anar

Dawail Felina



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Other Long-Term Liabilities

Note. - 4

- (a) Trade payables
(b) Others (specify nature)

[Sub Note -1]

-	-
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Long-Term Provisions

Note. -5

- (a) Provisions for employee benefits
(b) Others (specify nature)

-	-
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Short-Term Borrowings

Note. - 6

Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- From Banks
From other Parties

Deferred Payment Liabilities

- Loans and advances from Related Parties
Long term/current maturities of finance lease obligation
Current Maturities of Long Term Borrowings
Other loans advances (specify nature)

Total (A)

-	-
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Un-Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- From Banks
From other Parties

Deferred Payment Liabilities

- Loans and advances from Related Parties
Long term/current maturities of finance lease obligation
Current Maturities of Long Term Borrowings
Other loans advances (specify nature)

Total (B)

-	-
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Total (A) + (B)

-	-
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Handwritten signatures and notes:
Anand
Bansil
Jatun

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Trade Payable

Note. - 7 [Sub Note -1]

For trade payables outstanding, ageing schedules is given:

Trade Payables Ageing Schedule

- 922.00

- 922.00

Other Current liabilities:

Note. - 8

- (a) Current maturities of finance lease obligations;
- (b) Interest accrued but not due on borrowings
- (c) Interest accrued and due on borrowings;
- (d) Advance against Flat Booking
- (e) Unpaid dividends;
- (f) Application money received for allotment of securities and due for
- (g) Unpaid matured deposits and interest accrued thereon
- (h) Unpaid matured debentures and interest accrued thereon;
- (i) Other payables :
 - GST Payable
 - TDS Payable

24,922.38 29,380.96

6,178.62 1,469.04

2,222.21 -

33,323.21 30,850.00

Short-Term Provisions

Note. - 9

- Provision for Audit Fee
- Provision for Tax
- Expenses Payable

826.00 118.00

4,637.72 -

17.90 -

5,481.62 118.00

Non-Current Investments

Note No. - 11

- (a) Investment Property;
- (b) Investments in Equity Instruments;
- (c) Investments in Preference Shares;
- (d) Investments in Government or Trust Securities;
- (e) Investments in Debentures or Bonds;
- (f) Investments in Mutual Funds;
- (g) Investments in Partnership Firms;
- (h) Other non-current investments (specify nature).

- -

- -

- -

- -

- -

- -

- -

- -

- -

Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	Not Applicable	Not Applicable
Aggregate provision for diminution in value of investments.	Not Applicable	Not Applicable

Muhammad *Banwail* *fatima*



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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Long-Term Loans and Advances:

Note No. - 12

- (a) Capital Advances;
- (b) Loans and advances to related parties (giving details thereof);
 - Secured, considered good;
 - Unsecured, considered good;
 - Doubtful
- (c) Other Loans and Advances (specify nature).

-	-
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Note Repayable on demand or without specifying any terms or period of repayment

S.no.	Type of Borrower	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
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- 1 Promoters
- 2 Directors
- 3 KMPs
- 4 Related Parties

Total	-	-
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Other Non-Current Assets:

Note No. - 13

- (i) Long-term Trade Receivables (including trade [Sub Note -2]
 - (a) Secured, considered good;
 - (b) Unsecured, considered good;
 - (c) Doubtful
- (ia) Security Deposit
- (ii) Others (specify nature)

-	-
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Current Investments

Investment

Note No. - 14

- (a) Investments in Equity Instruments;
- (b) Investment in Preference Shares;
- (c) Investments in Government or Trust Securities;
- (d) Investments in Debentures or Bonds;
- (e) Investments in Mutual Funds;
- (f) Investments in Partnership Firms;
- (g) Other Investments (specify nature).

-	-
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Navin Anand
Dharmendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof;	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	Not Applicable	Not Applicable
Aggregate provision made for diminution in value of investments.	Not Applicable	Not Applicable

Inventories

Note No. - 15

- (a) Raw Materials;
- (b) Work-in-Progress;
- (c) Finished Goods;

- -
- -
- -

Method of valuation shall be stated.

As Per Notes on Accounts

Trade Receivables

Note No. - 16 [Sub Note -2]

For Trade Receivables Outstanding, Ageing Schedules is given:

- (a) Secured, considered good;
- (b) Unsecured, considered good;
- (c) Doubtful

- -
- -
- -

Cash and Cash Equivalents

Note No. - 17

- (a) Balances with banks; (Canara CA A/c_2003201012162)
- (b) Cheques, drafts on hand;
- (c) Cash on hand;
- (d) Fixed Deposit with Bank

6,019.40 3,474.74
- -
2,257.34 6,424.63
- -

8,276.74 9,899.37

Fixed deposits with more than twelve months maturity Value is Rs;	Not Applicable	Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable

Navin Kumar

Shamail Fatima



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Short-Term Loans and Advances:

Note. - 18

(a) Loans and advances to related parties (giving details thereof);

Secured, considered good;

Nasir Bashir

Shomail Fatima

642.40

704.00

176.00

176.00

Unsecured, considered good;

Doubtful.

(b) Others (specify nature).

818.40

880.00

Other Current Assets

Note. - 19

(i) Advances other than capital assets - MD Firoz

3,990.00

(ii) Project Cost

39,740.57

21,748.26

(iii) TDS_2022

118.00

43,848.57

21,748.26

Contingent Liabilities and Commitments

Note. - 20

(i) Contingent liabilities :

(a) Claims against the company not acknowledged as debt.

(b) Guarantees excluding financial guarantees

(c) Other money for which the company is contingently liable

(ii) Commitments :

(a) Estimated amount of contracts remaining to be executed on

(b) Uncalled liability on shares and other investment partly paid

(c) Other (specify nature)

Note No. - A

Revenue From Operations

(a) Sale of Products

(b) Sale of Services / Revenue Recognized

(c) Other operating revenues;

98,650.00

98,650.00

Note No. - B

Other Income

(a) Interest Income (in case of a company other than a finance company)

Nasir Khan
Shomail Fatima



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - C		
Cost of Materials Consumed		
Opening Stocks of Raw Material	-	-
Add: -Purchase of Raw Materials	-	-
Add: Direct Expenses/ Project Exp	77,301.51	-
	77,301.51	-
Less: Closing Stocks of Raw material	-	-
	77,301.51	-
Note No. - D		
Changes in Inventories of Finished Goods		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
TOTAL	A	-
Changes in Work-in-Progress		
Opening Stocks WIP	-	-
Closing Stocks WIP	-	-
TOTAL	B	-
TOTAL	A+B	-
Note No. - E		
Employee benefits expense		
Salaries and Wages	2,340.00	-
Director Salary	-	-
	2,340.00	-
Note No. - F		
Finance Cost		
(a) Interest expense;	A	-
(b) Other Borrowing Costs	B	-
	A+B	-
Note No. - G		
Other Expenses		
Statutory Audit Fee	708.00	118.00
Professional Fee	64.90	59.00
Misc Expenses	52.21	-
Bank charges	29.81	26.06
ROC Filing Exp	12.00	58.00
GST Late Fine	2.60	-
Preliminary Expense	-	101.31
	869.52	362.37



Navin Arora *Banwail fatima*

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Trade Payables Ageing Schedule**Sub Note. - 1**

Particulars	Outstanding for following periods from due date of payment (2021-22)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Outstanding for following periods from due date of payment (2020-21)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	922.00	-	-	-	922.00
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	922.00	-	-	-	922.00



Signature
Signature

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

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SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2022

Trade Receivables ageing schedule

Subnote. -2

Particulars	Receivables for following periods from due date of payment (2021-22)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Receivables for following periods from due date of payment (2020-21)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total	-	-	-	-	-

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SAMANPURA, PATNA-800014, BIHAR

Property, Plant and Equipment and Intangible Assets
Note No. - 10

(i) Property, Plant and Equipment as on 31-03-2022

Sl. No.	Particulars	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		Original Cost	Addition	Sale/Scrap	up to 31.03.2021	During the Year	Total As on 31.03.2022	As at 31.03.2021 As at 31.03.2022
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-

(ii) Intangible Assets

Sl. No.	Particulars	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		Original Cost	Addition	Sale/Scrap	up to 31.03.2021	During the Year	Total As on 31.03.2022	As at 31.03.2021 As at 31.03.2022
1	Goodwill	-	-	-	-	-	-	-
2	Brands / trademarks	-	-	-	-	-	-	-
3	Computer Software	-	-	-	-	-	-	-
4	Masterheads and Publishing titles	-	-	-	-	-	-	-
5	Mining Rights	-	-	-	-	-	-	-
6	Copyrights, patents, Intellectual property rights, services and operating rights	-	-	-	-	-	-	-
7	Recipes, Formulas, models, designs and prototypes	-	-	-	-	-	-	-
8	Licenses and Franchise.	-	-	-	-	-	-	-
9	Others (specify nature)	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-



Handwritten signature: Dr. Anil Kumar Singh

HOME HEART CONSTRUCTIONS PRIVATE LIMITED
CIN-U45000BR2020PTC045747
FLAT NO- 303, USHAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

(iii) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP ageing schedule

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

b) For Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	-	-	-	-
Project 2	-	-	-	-

(iv) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development ageing schedule

Intangible assets under development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

Intangible assets under development	To be completed in			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	-	-	-	-
Project 2	-	-	-	-

Manish Kumar
Director



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, BIHAR
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E mail - homeheartcons@gmail.com

SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2022

BASIS OF PREPARATION OF FINANCIAL STATEMENTS: -

- a) The Financial Statements are prepared on historical cost convention and on accrual basis of accounting, unless otherwise stated, by following going concern assumption and conform in all material aspects to the statutory provisions, regulatory guidelines and Generally Accepted Accounting Principles in India. The financial statements comply with the applicable mandatory accounting standards issued by the Institute of Chartered Accountants of India and Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The accounting policies are consistently applied, except for the changes disclosed, if any, in the financial statements with those used in the previous year.
- b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of activities and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.
- c) The Company was incorporated on 14/03/2020.

USE OF ESTIMATES: -

- a) The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

FIXED ASSETS: -

- a) There is no fixed Assets with the Company.

DEPRECIATION, AMORTISATION AND DEPLETION: -

Since there is no fixed asset, no depreciation is charged

Mani-Atu *Daniel Jatin*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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INVESTMENTS: -

- a) Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investment are made, are classified as current investments. All other investments are classified as long-term investments. There is no such case.
- b) Investments are recorded at cost on the date of purchase. Current investments are stated at lower of cost or net realizable value. Long Term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value.
- c) There is no such case.

REVENUE RECOGNITION: -

- a) Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.
- b) Revenue has been recognized from activity of the Company.

EMPLOYEE BENEFITS: -

- a) Short Term Employee Benefits: -The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.
- b) Long term employees benefit if any arise is accounted for on paid basis.

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- a) Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made.
- b) Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted the current best estimates.
- c) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- d) There is no such case.

Muhammad Anwar

Daniel Fatima



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INCOME TAXES: -

- a) Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.
- b) Provision for tax has been made in the accounts.
- c) **DEFERRED TAX:** -Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

PERIOD As on	DTL	DTA	Net DTA/DTL	NATURE
31/03/2021		2,107.00		DTA
During the Year	527.00			DTL
31/03/2022			1,580.00	DTA

PRIOR PERIOD ITEMS: -

- a) Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The details are below: -

Particulars	Year	Dr to P/L A/c	Cr to P/L A/c
NIL	NIL	NIL	NIL

CASH FLOW STATEMENT: -

- a) Cash flow are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payment and item of income or expenses associated with investing or financing cash flow. The cash flows from operating, investing and financing activities of the Company are segregated. The summary of Cash and Cash equivalents is as: -

Mani Man
Banail Sahar



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Particulars	As on 31/03/2022	As on 31/03/2021
Opening balance	9,89,937.20	-
Cash Flow During the Year	-1,62,263.16	9,89,937.20
Closing Balance	8,27,674.04	9,89,937.20

EARNING PER SHARE: -

- a) Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earning considered in ascertaining the company's earnings per share is the net profit after tax for the period.

Particulars	As on 31/03/2022	As on 31/03/2021
Profit/(Loss)	13,49,597.97	(34,219.80)
No of Equity Shares	1,000	1,000
EPS	1349.60	(34.13)
Diluted EPS	1349.60	(34.13)

NETWORTH: -

- a) "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

S.No.	Particulars	Amount (in Rupees)	
		31/03/2022	31/03/2021
(a)(i)	Paid up share capital	1,00,000.00	1,00,000.00
(ii)	Free reserves	13,15,468.14	-
(iii)	Securities Premium Account	-	-
	Total	14,15,468.14	1,00,000.00
(b) (i)	Accumulated Loss	-	34,219.80
(ii)	Balance of deferred revenue expenditure	-	-
(iii)	Accumulated unprovided depreciation	-	-
(iv)	Miscellaneous expense and	-	-

Navin Kumar
Ramail
fatima



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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	preliminary expenses		
(v)	Other intangible Assets		-
	Total	-	34,219.80
(c)	Net worth (a) - (b)	14,15,468.14	65,870.20

RELATED PARTY TRANSACTIONS: -

a) **Related Party:** - Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.

b) **Significant influence:** -Participation in the financial and/or operating policy decisions of an enterprise, but not control of those policies.

c) **Related Party Transaction:** -A transfer of resources or obligations between related parties, regardless of whether or not a price is charged. There is no such transactions.

Subsidiaries: -

- a) A company in which another company (the holding company) holds, either by itself and/or through one or more subsidiaries, more than one-half in nominal value of its equity share capital; or
- b) A company of which another company (the holding company) controls, either by itself and/or through one or more subsidiaries, the composition of its board of directors.
- c) There is no such case

Fellow Subsidiaries: -

- a) A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- b) There is no such case

Associates: -

2(6) "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company: -

Name	Significant Influence	Remarks
Not Applicable		

Nasir Khan
Bansil Satish



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Key Management Personnel: -

Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise.

Name	Designation	DIN
NASIR ASRAR	DIRECTOR	08723292
SHOMAIL FATIMA	DIRECTOR	08723313

Relatives of Key Management Personnel: -

in relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or be influenced by, that individual in his/her dealings with the reporting enterprise.

Name	Relationship	Relation With	Designation
Not Applicable			

Board of Directors: -

Name	Designation	DIN	Date Appointed	Date Resigned
NASIR ASRAR	DIRECTOR	08723292	14/03/2020	NA
SHOMAIL FATIMA	DIRECTOR	08723313	14/03/2020	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
NASIR ASRAR	DIRECTOR	NIL	
SHOMAIL FATIMA	DIRECTOR	NIL	

FOREIGN CURRENCY TRANSACTIONS

- Foreign Currency Transactions are recorded at the spot rate of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of Profit and Loss of the year.
- There is no income in foreign exchange.
- There is no expenditure in foreign exchange.

MSMED Act 2006

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



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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- b) Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006 have not been given

DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

- a) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

- a) CSR Activities are not applicable to this Company.

DETAILS OF BENAMI PROPERTY HELD

- a) The Company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 during the financial year.

WILFUL DEFAULTER

- a) The Company has not been declared by any bank or financial Institution or other lender, as a willful defaulter during the financial year.

RELATIONSHIP WITH STRUCK OFF COMPANIES

- a) The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

- a) The Company has **not** taken any Loan from any bank or financial Institution or other lender during the year; hence Registration of Charge is not required.

COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES: -

- a) Not Applicable.

RATIOS DISCLOSURES: -

RATIOS	31-03-2022	31-03-2021	% of Variance
Current Ratio	1.36	1.02	33.76
Debt-Equity Ratio	-	-	-
Debt Service Coverage Ratio	-	-	-
Return on Equity Ratio	0.95	-0.52	284.02
Inventory Turnover Ratio	-	-	-

Navin Kumar
Banail Fatima



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Trade Receivables Turnover Ratio	-	-	-
Trade Payables Turnover Ratio	-	-	-
Net Capital Turnover Ratio	6.97	-	100.00
Net Profit Ratio	13.68	-	100.00
Return on Capital Employed	128.15	-55.01	332.94
Return on investment	95.35	-51.81	284.02

Note: -

- a) The items included in numerator and denominator for computing the above ratios: -

RATIOS	Numerator	Denominator
Current Ratio	CURRENT ASSETS	CURRENT LIABILITIES
Debt-Equity Ratio,	DEBT/LOAN	SHAREHOLDER'S EQUITY
Debt Service Coverage Ratio	EBITDA	TOTAL DEBT SERVICE
Return on Equity Ratio,	PROFIT AFTER TAX	SHAREHOLDER'S EQUITY
Inventory Turnover Ratio	SALES ACCOUNTS	AVERAGE STOCK
Trade Receivables Turnover Ratio	NET CREDIT SALES	AVERAGE ACCOUNTS RECEIVABLE
Trade Payables Turnover Ratio	NET CREDIT PURCHASES	AVEARGE ACCOUNTS PAYABLES
Net Capital Turnover Ratio	NET ANNUAL SALES	CAPITAL EMPLOYED
Net Profit Ratio	NET PROFIT	NET SALES
Return on Capital Employed,	EBIT	CAPITAL EMPLOYED
Return on investment	NET PROFIT (PAT)	CAPITAL EMPLOYED

- b) Explanation for change in the ratio by more than 25% as compared to the preceding year: -

- Current Ratio:** - Current assets are more than the current liabilities in proportion to previous year. This is the reason for change in the ratio by more than 25%
- Return on Equity Ratio:** - The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%
- Net Capital Turnover Ratio:** - During Previous year there was no sale while during the year there is sale. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%

Navin Kumar
Bimal Kumar



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- iv) **Net Profit Ratio:** - During Previous year there was no sale while during the year there is sale. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%.
- v) **Return on Capital Employed:** - During Previous year there was no sale while during the year there is sale. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%.
- vi) **Return on investment:** - During Previous year there was no sale while during the year there is sale. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%.

COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

- a) Not Applicable

UNDISCLOSED INCOME: -

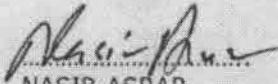
- a) Not Applicable

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

- a) Not Applicable

NOTES ON ACCOUNTS: -

1. The previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current presentation.
2. Current Liabilities and Current Assets have been taken at their book value subject to confirmation by management.
3. Expenses supported by internal voucher have been certified as bonafide business Expenditure by the management.
4. Provision has been made for the expenses of the year.



NASIR ASRAR
DIRECTOR
DIN-08723292



SHOMAIL FATIMA
DIRECTOR
DIN-08723313

Place: - Patna
Date: - 23/09/2022



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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To,

S S Quadri & CO.
Chartered Accountants,
501, 503 Jagat Trade Centre
Fraser Road, Patna - 800001

Dear Sir,

Re: Audit for the year ended 31st March 2022

This representation letter is provided in connection with your audit of the financial statements of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** for the year ended 31st March 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** as of 31st March 2022 and of the results of operations for the year then ended.

We acknowledged our responsibility for preparation of financial statements in accordance with the requirements of the Companies Act, 2013 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India wherever applicable.

We confirm, to the best of our knowledge and belief, the following representations subject to Notes on accounts: -

1. The financial statements have been prepared under the Historical Cost Convention on the basis of a going concern and in accordance with the Accounting Standards notified under The Companies Act' 2013 & The Institute of Chartered Accountants of India, wherever applicable.
2. The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis unless otherwise stated.
3. The Company has a satisfactory title to all assets and there are no liens or encumbrances on the Company assets, except for those that are disclosed in Notes on Accounts to the financial statements.
4. At the balance sheet date, there were no outstanding commitments for capital expenditure
5. The Company has not made any investment.
6. We have recorded all known liabilities in the financial statements.
7. No guarantees have been to third parties.

8. Contingent liabilities disclosed in the notes to the financial statements (Note No. 32) do not include any contingencies which are likely to result in a loss and which, therefore, require adjustment of assets or liabilities
9. Claims of whatsoever nature are accounted for on cash basis.
10. There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto
11. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
12. The financial statements are free of material misstatements, including omissions.
13. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
14. We have complied with all the relevant provisions of statute as applicable to us and our records and minutes in this respect are up-to-date and are open for inspection in the course of your audit.
15. No personal expenses of employees and directors have been charged to the revenue account, other than those payable under contractual obligation or in accordance with generally accepted business practices.
16. The company has neither granted and nor taken unsecured loans to and from companies covered in the register maintained under section 189 of the Companies Act, 2013.
17. Details of contracts or arrangements that need to be entered in the register maintained under section 189 of the Companies Act, 2013 have been so entered.
18. The company does not have a formal Internal Audit System.
19. None of the directors are disqualified under section 164 of the Companies Act, 2013.
20. The company has complied with provisions of section 177 and section 188 in respect of transactions with related parties.
21. All the related parties transaction are entered in the ordinary course of business at arm's length basis.
22. The company has not accepted any deposits from public during the year.
23. The Company has been regular in depositing undisputed statutory dues, including Income-tax and any other material statutory dues with the appropriate authorities during the period. There are no undisputed statutory demands outstanding as on balance sheet date for a period exceeding six months.
24. There has been no fraud on or by the Company was noticed or reported during the period.

25. 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;
26. 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;

We are enclosing herewith the financial statements duly approved by the Board of Directors.

Thanking you
Yours faithfully,


.....
NASIR ASRAR
DIRECTOR
DIN-08723292


.....
SHOMAIL FATIMA
DIRECTOR
DIN-08723313

Place: - Patna
Date: - 23/09/2022



Independent Auditor's Report

To the Members of
HOME HEART CONSTRUCTIONS PRIVATE LIMITED
CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** ("**the Company**") which comprises the **Balance Sheet** as at **March 31, 2023**, the **Statement of Profit and Loss** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2023**, and **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are **not** applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (3) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (4) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (5) On the basis of the written representations received from the directors as on **March 31, 2023** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023** from being appointed as a director in terms of Section 164 (2) of the Act.
 - (6) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, does **not** apply to this Company.
 - (7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- (a) The Company does not have any pending litigations which would impact its financial position.
- (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (d) (i) the management has represented that, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

(iii) the auditor has performed audit procedures and examined the appropriateness of such representation given by the management and to report that nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



- (e) The company has not declared any dividend during the year.
- (f) The company, in respect of financial years commencing on or after the 1st April, 2022, has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention. The clause is not applicable for the year under Audit.

Place: Patna
Date: 22/09/2023



For S S Quadri & Co.
Chartered Accountants
FRN - 014432C

[Signature]
CA. Syed Saifullah Quadri
Proprietor
M. No - 401009

UDIN - 23401009 BQK/BHV3746.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Balance Sheet as at 31/03/2023

(Amount in ₹ Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	14,742.00	13,154.68
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables	7	-	-
(i) Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		19,979.70	-
(c) Other Current Liabilities	8	61,183.14	33,323.21
(d) Short-Term Provisions	9	1,948.18	5,481.62
Total Equity and Liabilities		98,853.10	52,959.51

II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	10.53	15.80
(c) Deferred Tax Assets (Net)	12	-	-
(d) Long-term Loans and Advances	13	-	-
(e) Other Non-Current Assets		-	-

Current Assets

(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	12,169.39	8,276.74
(d) Cash and Cash Equivalents	17	176.00	818.40
(e) Short-Term Loans and Advances	18	86,497.18	43,848.57
(f) Other Current Assets	19	-	-

Total Assets		98,853.10	52,959.51
---------------------	--	------------------	------------------

Contingent Liabilities and Commitments
In terms of our report of even date.

20
See accompanying notes to the financial statements.

Place: PATNA
Date: 22/09/2023

Shomail Fatima
SHOMAIL FATIMA
Director, DIN - 08723313

Nasir Asrar
NASIR ASRAR
Director, DIN - 08723292

For S S Quadri & Co.
Chartered Accountants
FRN - 014139C

(CA. Syed Saifullah Quadri)
Proprietor
R. No-401009



UDIN - 234010098GWBH3746

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in ₹ Hundred)

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	36,190.47	98,650.00
II Other Income	B	1.20	-
III Total Income (I+II)		36,191.67	98,650.00
IV EXPENSES:			
Cost of Materials Consumed	C	26,739.34	77,301.51
Purchase of Stock-in-Trade		-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	2,700.00	2,340.00
Finance costs	F	119.47	-
Depreciation and amortization expenses		-	-
Other Expenses	G	2,487.71	869.52
Total expenses (IV)		34,046.52	80,511.03
V Profit/(Loss) before exceptional items and tax	(III-IV)	2,145.14	18,138.97
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	2,145.14	18,138.97
VIII Extraordinary Items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	2,145.14	18,138.97
X Tax expense: -			
(1) Current Tax		552.47	4,637.72
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTA	5.27	5.27
XI Profit/(Loss) for the period from continuing operation	(IX-X)	1,587.40	13,495.98
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) from Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	1,587.40	13,495.98
XVI Earnings per equity share:			
(1) Basic	In ₹	158.74	1,349.60
(2) Diluted	In ₹	158.74	1,349.60

In terms of our report of even date.

See accompanying notes to the financial statements.

Place: PATNA
Date: 22/09/2023SHOHAIL FATIMA
Director, DIN - 08723313NASTIR ASKAR
Director, DIN - 08723292For S S Quadri & CO.
Chartered Accountants
FRN - 014432C(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Equity

Note - 1

AUTHORISED SHARE CAPITAL
(10,000 Equity Shares of Rs. 100 Each)

10,000.00 10,000.00

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL
(1,000 Equity Shares of Rs. 100 Each)

1,000.00 1,000.00

1,000.00 1,000.00

Reconciliation Of Number of Shares:-

Number Of Equity Shares as at the beginning of the financial year

1,000.00 1,000.00

Add :- Number of Shares issued during the period

Number Of Equity Shares as at the end of the financial years

1,000.00 1,000.00

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2022-23	2021-22	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2021-22	2020-21	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

Shares held by Shareholder More than 5% Share at the end of the year

S. No.	Name of the Share Holders	No of Share	% age of Share	% age of Share
1	NASIR ASRAR	800	80.00	80.00
2	SHOMAIL FATMA	200	20.00	20.00
		1000	100.00	100.00

Terms / Rights attached to Equity Shares

The company has only one class of equity share having per value of Rs.100 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

Nasir Asrar *Shomail Fatma*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Reserve & Surplus		
Note - 2		
(a) Capital Reserves		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(b) Capital Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(c) Securities Premium		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(d) Debenture Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(e) Revaluation Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(f) Share Options Outstanding Account		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(g) Other :- Capital Subsidy		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing balance	-	-
(h) Surplus (Statement of Profit & Loss)		
Opening balance	13,154.68	(341.30)
Add : Addition during the year	1,587.40	13,495.98
	14,742.08	13,154.68
Less : Deduction during the year		
: Dividend	-	-
: -Bonus Shares	-	-
: -Transfer	-	-
Closing balance	14,742.08	13,154.68
TOTAL (A+B+C+D+E+F+G+H)	14,742.08	13,154.68

Manish Kumar
Bhaskar Jaiswal



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Long-Term Borrowing		
Borrowings:		
Note - 3		
Secured Borrowings: -		
Term loans	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Long term/current maturities of finance lease obligation	-	-
Other loans advances (specify nature)	-	-
Total (A)	-	-
Un-Secured Borrowings: -		
Term loans	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Loans Repayable on Demand	-	-
From Banks	-	-
Installments Due Within One Year	-	-
From other Parties	-	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Long term/current maturities of finance lease obligation	-	-
Other loans advances (specify nature)	-	-
Total (B)	-	-
Total (A) + (B)	-	-

Navin Kumar *Bhupendra Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other Long-Term Liabilities		
Note. - 4		

- (a) Trade payables
(i) Total outstanding dues of Micro Enterprises and Small Enterprises
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises
(b) Others (specify nature)

[Sub Note -1]

-	-
-	-
-	-
-	-
-	-

Long-Term Provisions

Note. -5

- (a) Provisions for employee benefits
(b) Others (specify nature)

-	-
-	-
-	-

Short-Term Borrowings

Note. - 6

Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- From Banks
From other Parties

Deferred Payment Liabilities

- Loans and advances from Related Parties
Long term/current maturities of finance lease obligation
Current Maturities of Long Term Borrowings
Other loans advances (specify nature)

Total (A)

-	-
---	---

Un-Secured Borrowings: -

Term loans

- From Banks
From other Parties

Loans Repayable on Demand

- From Banks
From other Parties

Deferred Payment Liabilities

- Loans and advances from Related Parties
Long term/current maturities of finance lease obligation
Current Maturities of Long Term Borrowings
Other loans advances (specify nature)

Total (B)

-	-
---	---

Total (A) + (B)

-	-
---	---

Nasir Ahmad

Bismail Fatima



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Trade Payable		
Note. - 7		

For trade payables outstanding, ageing schedules is given:

Trade Payables Ageing Schedule

[Sub Note -1]

19,979.70

-

19,979.70

-

Other Current liabilities:

Note. - 8

- (a) Advance against Flat Booking
(b) Other payables (specify nature):
GST Payable
TDS Payable
Other payable

49,693.32

24,922.38

-

-

7,607.22

6,178.62

-

2,222.21

3,882.60

61,183.14

33,323.21

Short-Term Provisions

Note. - 9

- Provision for Audit Fee
Expenses Payable
Provision for Tax

590.00

826.00

805.71

17.90

552.47

4,837.72

1,948.18

5,481.62

Non-Current Investments

Note No. - 11

- (a) Other non-current investments (specify nature):

-

-

-

-

Aggregate amount of quoted investments and market value

Not Applicable

Not Applicable

Aggregate amount of Unquoted Investment

Not Applicable

Not Applicable

Aggregate provision for diminution in value of investments.

Not Applicable

Not Applicable

Long-Term Loans and Advances:

Note No. - 12

- (a) Capital Advances;
(b) Loans and advances to related parties (giving details thereof):
Secured, considered good;
Unsecured, considered good;
Doubtful
(c) Other Loans and Advances (specify nature):

-

-

-

-

-

-

-

-

-

-

-

-

Manish Kumar

Bhupendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Note Repayable on demand or without specifying any terms or period of repayment

S.no.	Type of Borrower	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
-------	------------------	--	--

- 1 Promoters
- 2 Directors
- 3 KMPs
- 4 Related Parties

Total	-	-
-------	---	---

Other Non-Current Assets:

Note No. - 13

(i) Long-term Trade Receivables (including trade [Sub Note -2]

- (a) Secured, considered good;
- (b) Unsecured, considered good;
- (c) Doubtful

- (ia) Security Deposit
- (ii) Others (specify nature)

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Current Investments

Investment

Note No. - 14

(a) Other Investments (specify nature).

-	-
-	-

The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof;	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	Not Applicable	Not Applicable
Aggregate provision made for diminution in value of investments.	Not Applicable	Not Applicable

Inventories

Note No. - 15

(a) Others (specify nature).

-	-
-	-

Method of valuation shall be stated.

As Per Notes on Accounts

Mani Arun *Brunil fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Trade Receivables

Note No. - 16

[Sub Note -2]

For Trade Receivables Outstanding, Ageing Schedules is given:

- (a) Secured, considered good;
- (b) Unsecured, considered good;
- (c) Doubtful

-	-
-	-
-	-
-	-

Cash and Cash Equivalents

Note No. - 17

- (a) Balances with banks;
Canara CA A/c_2003201012162
HDFC CA A/c_7591

5,742.10 6,019.40
1,108.00 -

- (b) Cheques, drafts on hand;
- (c) Cash on hand;
- (d) Fixed Deposit with Bank - Canara Bank

4,326.09 2,257.34
1,001.20 -

12,169.39 8,276.74

Fixed deposits with more than twelve months maturity Value is Rs.	Not Applicable	Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated.	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable.

Short-Term Loans and Advances:

Note. - 18

- (a) Loans and advances to related parties (giving details thereof):

- Secured, considered good;
Nasir Bashir
Shomail Fatima

- 642.40
176.00 176.00

- Unsecured, considered good;
Doubtful.

- -
- -

- (b) Others (specify nature).

176.00 818.40

Nasir Bashir

Shomail Fatima



CIN-U45500BR2020PTCD45747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other Current Assets		
Note. - 19		
Advances other than capital assets - MD Firoz	3,080.00	3,390.00
Project Cost - Other Project	61,194.97	39,740.57
Project Cost - Mazhari Tower	22,222.21	-
TDS Receivable	-	118.00
	86,497.18	43,848.57

Contingent Liabilities and Commitments
Note - 20

- (i) **Contingent liabilities :**
 (a) Claims against the company not acknowledged as debt
 (b) Guarantees excluding financial guarantees
 (c) Other money for which the company is contingently liable
- (ii) **Commitments :**
 (a) Estimated amount of contracts remaining to be executed on
 (b) Uncalled liability on shares and other investment partly paid
 (c) Other (specify nature)

[illegible]

Note No. - A
Revenue From Operations

- (a) Sale of Products
(b) Sale of Services / Revenue Recognized
(c) Other operating revenues:

36,190.47	98,650.00
-----------	-----------

Note No. - B
Other Income

- (a) Interest Income - Intt on FD/TO

1.20	.
1.20	.

Note No. - C
Cost of Materials Consumed

- Opening Stocks of Raw Material
Add: -Purchase of Raw Materials
Add: Direct Expenses/ Project Exp

Less: Closing Stocks of Raw material

28,739.34	77,301.51
28,739.34	77,301.51
28,739.34	77,301.51

Novi Anni Benet fatini



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

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SAMANPUR, PATNA-800014, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - D		
Changes in Inventories of Finished Goods		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
TOTAL	A	
	-	-
Changes in Work-in-Progress		
Opening Stocks WIP	-	-
Closing Stocks WIP	-	-
TOTAL	B	
	-	-
TOTAL	A+B	
	-	-
Note No. - E		
Employee benefits expense		
Salaries and Wages	2,700.00	2,340.00
	2,700.00	2,340.00
Note No. - F		
Finance Cost		
(a) Interest expense:		
(A) Interest Expense on CC	-	-
(B) Interest Expense on TL	-	-
(C) Interest Expense	-	-
A	-	-
(b) Other Borrowing Costs		
(A) Inspection Charges	-	-
(B) Documentation Charge	119.47	-
(C) Bank Guarantee Charges	-	-
B	119.47	-
A+B	119.47	-
Note No. - G		
Other Expenses		
Statutory Audit Fee	590.00	700.00
Professional Fee	346.09	64.90
Misc Expenses	-	52.21
Bank charges	27.53	29.81
ROC Filing Exp	29.00	12.00
GST Late Fine	0.60	2.00
Interest on Tax	544.49	-
Interest & Late Fine of TDS	950.00	-
	2,487.71	859.52

Navin Kumar
Bhupendra Kumar
Patna



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Trade Payables Ageing Schedule

Sub Note. - 1

(Amount in ₹ Hundred)

Particulars	Outstanding for following periods from due date of payment (2022-23)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
(b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Outstanding for following periods from due date of payment (2021-22)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
(b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	-	-	-	-	-



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2023

Trade Receivables ageing schedule

Subnote. -2

Particulars	Receivables for following periods from due date of payment (2022-23)					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

Particulars	Receivables for following periods from due date of payment (2021-22)					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-






HOME HEART CONSTRUCTIONS PRIVATE LIMITED
 CDH-U455008R2020PTC045747
 FLAT NO- 303, USMAN KHAN APARTMENT
 SAMANPURA, PATNA-800016, BIHAR

Property, Plant and Equipment and Intangible Assets
 Note No. - 19

(Amount in ₹ Hundred)

(i) Property, Plant and Equipment as on 31-03-2023

Property, Plant and Equipment as on 31-03-2023											
Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2023	Up to 31.03.2023	DEPRECIATION		Total As on 31.03.2023	NET BLOCK	
		Original Cost	Addition	Reduction			During the Year	As at 31.03.2023		As at 31.03.2023	
1. Land		-	-	-	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-	-
(ii) Intangible Assets											
Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2023	Up to 31.03.2023	DEPRECIATION		Total As on 31.03.2023	NET BLOCK	
		Original Cost	Addition	Reduction			During the Year	As at 31.03.2023		As at 31.03.2023	
1. Pat.		-	-	-	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-	-

Manish *Devendra Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED
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 SAMANPUR, PATNA-800014, BIHAR

(iii) Capital-Work-in-Progress (CWIP)

(a) For Capital-work-in-progress, following aging schedule shall be given:

CWIP aging schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

(b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given:-

CWIP	To be completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-

(iv) Intangible assets under development

(a) For Intangible assets under development, following aging schedule shall be given:

Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given:-

Intangible assets under development	To be completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-

Narinder Kumar
Devendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

E mail - homeheartcons@gmail.com

SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2023

BASIS OF PREPARATION OF FINANCIAL STATEMENTS: -

- a) The Financial Statements are prepared on historical cost convention and on accrual basis of accounting, unless otherwise stated, by following going concern assumption and conform in all material aspects to the statutory provisions, regulatory guidelines and Generally Accepted Accounting Principles in India. The financial statements comply with the applicable mandatory accounting standards issued by the Institute of Chartered Accountants of India and Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The accounting policies are consistently applied, except for the changes disclosed, if any, in the financial statements with those used in the previous year.
- b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of activities and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities.
- c) The Company was incorporated on 14/03/2020.

USE OF ESTIMATES: -

- a) The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

FIXED ASSETS: -

- a) There is no fixed Assets with the Company.

DEPRECIATION, AMORTISATION AND DEPLETION: -

- a) Since there is no fixed asset, no depreciation is charged

Nasir Khan *Danail Fatima*



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INVESTMENTS: -

- a) The Company has not made any investment.

REVENUE RECOGNITION: -

- a) Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.
- b) Revenue has been recognized from activity of the Company.

EMPLOYEE BENEFITS: -

- a) Short Term Employee Benefits: -The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.
- b) Long term employees benefit if any arise is accounted for on paid basis.

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- a) Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made.
- b) Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted the current best estimates.
- c) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- d) There is no such case.

INCOME TAXES: -

- a) Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.
- b) Provision for tax has been made in the accounts.

Mani Ar *Binnul Fatima*



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- c) **DEFERRED TAX:** -Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

PERIOD As on	DTL	DTA	Net DTA/DTL	NATURE
31/03/2022		1,580.00		DTA
During the Year	527.00			DTL
31/03/2023			1,053.00	DTA

NETWORTH: -

- a) "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

S.No.	Particulars	Amount (In Rupees)	
		31/03/2023	31/03/2022
(a)(i)	Paid up share capital	1,00,000.00	1,00,000.00
(ii)	Free reserves	14,74,208.48	13,15,468.14
(iii)	Securities Premium Account		
	Total	15,74,208.48	14,15,468.14
(b) (i)	Accumulated Loss		
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total	-	-
(c)	Net worth (a) - (b)	15,74,208.48	14,15,468.14

PRIOR PERIOD ITEMS: -

- a) Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The details are below: -

Navin Kumar *Harshil* *Patel*



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Particulars	Year	Dr to P/L A/c	Cr to P/L A/c
NIL	NIL	NIL	NIL

RELATED PARTY TRANSACTIONS: -

- a) **Related Party:** - Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.
- b) **Significant influence:** -Participation in the financial and/or operating policy decisions of an enterprise, but not control of those policies.
- c) **Related Party Transaction:** -A transfer of resources or obligations between related parties, regardless of whether or not a price is charged. There is no such transactions.

Subsidiaries: -

- a) A company in which another company (the holding company) holds, either by itself and/or through one or more subsidiaries, more than one-half in nominal value of its equity share capital; or
- b) A company of which another company (the holding company) controls, either by itself and/or through one or more subsidiaries, the composition of its board of directors.
- c) There is no such case

Fellow Subsidiaries: -

- a) A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- b) There is no such case

Associates: -

2(6) "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company: -

Name	Significant Influence	Remarks
Not Applicable		

Nasir Arif *Boonind* *fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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Key Management Personnel: -

Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise.

Name	Designation	DIN
NASIR ASRAR	DIRECTOR	08723292
SHOMAIL FATIMA	DIRECTOR	08723313

Relatives of Key Management Personnel: -

in relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or be influenced by, that individual in his/her dealings with the reporting enterprise.

Name	Relationship	Relation With	Designation
Not Applicable			

Board of Directors: -

Name	Designation	DIN	Date Appointed	Date Resigned
NASIR ASRAR	DIRECTOR	08723292	14/03/2020	NA
SHOMAIL FATIMA	DIRECTOR	08723313	14/03/2020	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
NASIR ASRAR	DIRECTOR	NIL	
SHOMAIL FATIMA	DIRECTOR	NIL	

FOREIGN CURRENCY TRANSACTIONS

- Foreign Currency Transactions are recorded at the spot rate of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of Profit and Loss of the year.
- There is no income in foreign exchange.
- There is no expenditure in foreign exchange.

MSMED Act 2006

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

Nasir Asrar *Shomail Fatima*



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- b) Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006 have not been given

DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

- a) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

- a) CSR Activities are not applicable to this Company.

DETAILS OF BENAMI PROPERTY HELD

- a) The Company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 during the financial year.

WILFUL DEFAULTER

- a) The Company has not been declared by any bank or financial Institution or other lender, as a willful defaulter during the financial year.

RELATIONSHIP WITH STRUCK OFF COMPANIES

- a) The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

- a) The Company has **not** taken any Loan from any bank or financial Institution or other lender during the year; hence Registration of Charge is not required.

COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES: -

- a) Not Applicable.

Namit Kumar *Romail Fatima*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Mobile No-8969652817

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RATIOS DISCLOSURES: -

RATIOS	31-03-2023	31-03-2022	% of Variance
Current Ratio	1.19	1.36	12.83
Debt-Equity Ratio		-	
Debt Service Coverage Ratio		-	
Return on Equity Ratio	0.10	0.95	89.42
Inventory Turnover Ratio		-	
Trade Receivables Turnover Ratio		-	
Trade Payables Turnover Ratio		-	
Net Capital Turnover Ratio	2.30	6.97	67.01
Net Profit Ratio	4.39	13.68	67.94
Return on Capital Employed	13.63	128.15	89.37
Return on Investment	10.08	95.35	89.42

Note: -

- a) The items included in numerator and denominator for computing the above ratios: -

RATIOS	Numerator	Denominator
Current Ratio	CURRENT ASSETS	CURRENT LIABILITIES
Debt-Equity Ratio,	DEBT/LOAN	SHAREHOLDER'S EQUITY
Debt Service Coverage Ratio	EBITDA	TOTAL DEBT SERVICE
Return on Equity Ratio,	PROFIT AFTER TAX	SHAREHOLDER'S EQUITY
Inventory Turnover Ratio	SALES ACCOUNTS	AVERAGE STOCK
Trade Receivables Turnover Ratio	NET CREDIT SALES	AVERAGE ACCOUNTS RECEIVABLE
Trade Payables Turnover Ratio	NET CREDIT PURCHASES	AVERAGE ACCOUNTS PAYABLES
Net Capital Turnover Ratio	NET ANNUAL SALES	CAPITAL EMPLOYED
Net Profit Ratio	NET PROFIT	NET SALES
Return on Capital Employed,	EBIT	CAPITAL EMPLOYED
Return on Investment	NET PROFIT (PAT)	CAPITAL EMPLOYED

- b) Explanation for change in the ratio by more than 25% as compared to the preceding year: -

- i) **Return on Equity Ratio:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%

Handwritten signatures:
Nitin Kumar
Bhaskar Kumar
Rajendra Kumar



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, BIHAR

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- ii) **Net Capital Turnover Ratio:** - The sale is less than the previous year. This is the reason for change in the ratio by more than 25%
- iii) **Net Profit Ratio:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%.
- iv) **Return on Capital Employed:** - EBIT is less than the previous year. The Company is in profit during the year while it was in loss during previous year. This is the reason for change in the ratio by more than 25%
- v) **Return on Investment:** - The Company is in profit during the year but it is less than the previous year. This is the reason for change in the ratio by more than 25%

COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

- a) Not Applicable

UNDISCLOSED INCOME: -

- a) Not Applicable

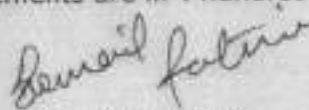
TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY: -

- a) Not Applicable

NOTES ON ACCOUNTS: -

1. The previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current presentation.
2. Current Liabilities and Current Assets have been taken at their book value subject to confirmation by management.
3. Expenses supported by internal voucher have been certified as bonafide business Expenditure by the management.
4. Provision has been made for the expenses of the year.
5. Figures reported in financial statements are in ₹ hundred.


NASIR ASRAR
DIRECTOR
DIN-08723292


SHOMAIL FATIMA
DIRECTOR
DIN-08723313

Place: - Patna
Date: - 22/09/2023





S S Quadri & Co.
Chartered Accountants

501, 503, Jagat Trade Centre,
Fraser Road, Patna-800 001.
9973537886, 9308947197
office.ssq@gmail.com

FORM No. 4
[See Regulation 9 (1)]

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,

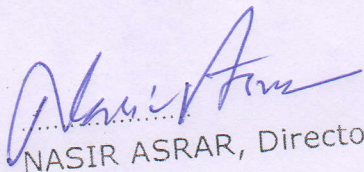
HOME HEART CONSTRUCTIONS PRIVATE LIMITED
FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA, Bihar, India, 800014.

Subject: Report on Statement of Accounts on project fund utilization and withdrawal by **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** (CIN - U45500BR2020PTC045747) for the period **01/04/2023 to 31/03/2024** with respect to Bihar RERA Registration No. - **BRERAP20135-1/41/R-1558/2023**.

1. This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read along with the Bihar Real Estate (Regulation and Development) Rules, 2017.
2. We have obtained all necessary information and explanation from the Company, during the course of our audit, which in our opinion are necessary for the purpose of this certificate.

We hereby confirm that We have examined the prescribed registers, books and documents and the relevant records of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** for the period ended **31-03-2024** and hereby certify that:

- i. M/s **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** have completed **37.93%** of the project titled **MAZHARI TOWER** Bihar RERA Reg No. **BRERAP20135-1/41/R-1558/2023**. located at **NEW KARIMGANJ, GAYA**.
- ii. Amount collected during the year **(01-04-2023 to 31-03-2024)** for this project is **Rs. 1,09,97,775.00** and amounts collected till date **(31-03-2024)** is **Rs. 1,09,97,775.00**


NASIR ASRAR, Director, DIN - 08723292

HOME HEART CONSTRUCTION PVT LTD.

DIRECTOR





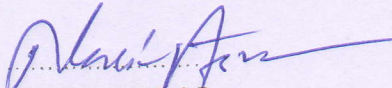
S S Quadri & Co.
Chartered Accountants

501, 503, Jagat Trade Centre,
Fraser Road, Patna-800 001.
9973537886, 9308947197
office.ssq@gmail.com

- iii. Amount withdrawn during the year (01-04-2023 to 31-03-2024) for this project from "30% RERA Bank Account, 70% RERA Bank Account and other Current Bank Account" is Rs. 81,65,471.40 and amount withdrawn till date (31-03-2024) for this Project from "30% RERA Bank Account, 70% RERA Bank Account and other Current Account" is Rs. 81,65,471.40.

3. We certify that the **HOME HEART CONSTRUCTIONS PRIVATE LIMITED** has utilized the amounts collected for **MAZHARI TOWER** project only for that project and the withdrawal from the designated bank account(s) (70% RERA Bank Account, 30% RERA Bank Account and other Current Account) of the said project has been in accordance with the proportion to the percentage of completion of the project, Subject to the following: -

- I) Net Amount Which can be Withdrawn from (70% RERA Bank Account & 30% RERA Bank Account) Designated Bank Account under this Certificate is **Rs. 12,34,950.19.**


NASIR ASRAR
Director, DIN - 08723292

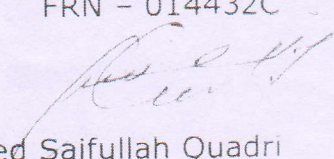
HOME HEART CONSTRUCTIONS PRIVATE LIMITED

DIRECTOR

Place: Patna
Date: 16/12/2024



For **S S Quadri & Co.**
Chartered Accountants
FRN - 014432C


CA. Syed Saifullah Quadri
Proprietor
M. No - 401009
UDIN - 24401009BKEFTC7178
501, 503 Jagat Trade Centre
Fraser Road, Patna - 800001
Contact: 9973537886
Email ID: -office.ssq@gmail.com

M.I.HUSSAIN & CO
CHARTERED ACCOUNTANTS

C/O - TALAT BANO, AMIR COTTAGE, RAMNA ROAD, PATNA - 800001 (BIHAR)

Fund Utilisation Certificate

For the Financial Year 2023-24

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN -U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT, SAMANPURA
PATNA, Bihar, India, 800014

Project Name: - MAZHARI TOWER

NEW KARIMGANJ, GAYA

RERA REG NO - BRERAP20135-1/41/R-1558/2023

Project Start and End period - 11/03/2023 To 20/03/2026

Designated Bank For the Project - Kankarbagh Colony, More

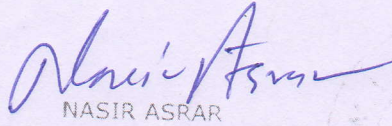
RERA 100%_A/c No -_HDFC A/C -50200078690832

RERA 70%_A/c No -_HDFC A/C -50200078723372

RERA 30%_A/c No -_HDFC A/C-50200078387591

Sl. No	Particulars	Amount
1	Amount Collected from the Allottees during the year Excluding GST	10,997,775.00
2	Total Amount Withdrawn from designated Bank (70%) for Project only	6,902,129.40
3	Expenditure Incurred For The Project For FY - 2023-24	7,178,200.59
4	Percentage of Work Done TILL 31-03-2024	37.93%

The Certificate is being issued on the basis of Bank Statements and Books of Accounts maintained by the Developer. Percentage of Work Done has been calculated on the basis of Cost of Developments as per RERA Application form and land Cost on actual payment basis. Cost of the project here means Cost of Developments as per RERA Application form and land Cost on actual payment basis. The Company has been Operating from RERA BANK Account.


NASIR ASRAR

Director, DIN -08723292

HOME HEART CONSTRUCTION PVT. LTD.

For M.I. Hussain & Co.

Chartered Accountants

FRN -326811E

(CA. Mohammad Imam Hussain)

Proprietor

M. No-066920

DIRECTOR:

UIN 24066410BK011252302

Place: Patna

Date:- 01/11/2024

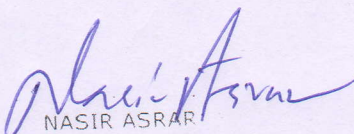
HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, BIHAR

Cash Flow Statement As On 31/03/2024

Particulars	Amount	
	(Amount in Hundred)	
A CASH FLOW FROM OPERATING ACTIVITIES		4,944.01
Net Profit Before Tax		
Add Back: -		
Depreciation		
Preliminary Expenses w/off		
Deferred Revenue Expenditure		
Interest expense		
Others if any		
Deduct: -		
Interest income		
Profit on sale of Assets		
Others if any		4,944.01
Operating profit before working capital changes		
Adjustments for:		
Decrease/(Increase) in Receivables		
Decrease/(Increase) in Inventories	38,938.93	38,938.93
Increase/(Decrease) in Payables		43,882.94
Cash generated from operations		
Income Tax paid		43,882.94
Cash flow before extraordinary item		
Proceeds from earthquake disaster settlement		43,882.94
Net Cash flow from Operating activities		
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		
Sale of Fixed Assets		
Increase in Advances & others	(22,437.80)	
Increase in other CA		
Interest income		(22,437.80)
Net Cash used in Investing activities		
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital		
Proceeds from Long term Borrowings		
Proceeds from Short term Borrowings		
Subsidy		
Interest paid		
Net Cash used in financing activities		21,445.14
Net increase in cash & Cash Equivalents	31/03/2023	12,169.39
Cash and Cash equivalents as at	31/03/2024	33,614.52
Cash and Cash equivalents as at		
Cash & Cash Equivalents	As on	
	31/03/2024	31/03/2023
	5,209.49	4,326.09
Cash in Hand	28,405.03	7,843.30
Cash at Bank	33,614.52	12,169.39
Cash & Cash equivalents as stated		

Place: PATNA
Date: 19/09/2024


NASIR ASRAR
Director, DIN - 08723292

For S S Quadri & CO.
Chartered Accountants
FRN - 014432C

(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009

HOME HEART CONSTRUCTION PVT LTD.

DIRECTOR



M.I.HUSSAIN & CO
CHARTERED ACCOUNTANTS

C/O - TALAT BANO, AMIR COTTAGE, RAMNA ROAD, PATNA - 800001 (BIHAR)

To,

Home Heart Constructions Private Limited

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA, Bihar, India, 800014.

Bihar RERA Registration No.- **BRERAP20135-1/41/R-1558/2023** located at NEW
KARIMGANJ, GAYA.

Subject: Report on Statement of Accounts on project fund utilization and withdrawal by
Home Heart Constructions Pvt. Ltd. (CIN - U45500BR2020PTC045747) for the period
01/04/2023 to 31/03/2024 with respect to Bihar RERA Registration No. -
BRERAP20135-1/41/R-1558/2023.

1. This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read along with the Bihar Real Estate (Regulation and Development) Rules, 2017.

2. We have obtained all necessary information for the purpose of this certificate.

3. We hereby confirm that we have examined the books and documents, and the relevant records of **Home Heart Constructions Pvt. Ltd.** for the period **01/04/2023 to 31/03/2024** and hereby certify that:

Home Heart Construction Pvt Ltd has completed **37.93%** of the project titled **MAZHARI TOWER;** Bihar RERA Registration No. **BRERAP20135-1/41/R-1558/2023.**

located at NEW KARIMGANJ, GAYA.

- ii. Amount collected during the period from **01/04/2023 to 31/03/2024** for this project Excluding GST is Rs. **1,09,97,775.00** and amounts collected till **31/03/2024** is Rs. **1,09,97,775.00.**

Amount withdrawn during the period from **01/04/2023 to 31/03/2024** for this project from **70% Amount** is Rs. **69,02,129.40** and withdrawn till **31/03/2024** is Rs. **69,02,129.40.**

4. We certify that **Home Heart Construction Pvt Ltd** has utilized the amounts collected for **MAZHARI TOWER** for that project and the developer has been operating from RERA Bank Account. It is important to note that we have not certified Estimated cost of the Project, it has been taken as per Rera Application Form.

Place: Patna
Date: 01/11/2024



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

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

UDIN 24066920BK DMLB 1315

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

DIRECTORS' REPORT

Dear Members,

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

Your Directors have pleasure in presenting the **4TH Annual Report** together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2024.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2024:

(Amount in ₹)		
Particulars	Year ended 31 st March 2024	Year ended 31 st March 2023
Turnover	93,26,276.00	36,19,046.50
Other Income	26,904.00	120.00
Total Income	93,53,180.93	36,19,166.50
Profit Before Tax (PBT)	4,94,400.53	2,14,514.34
Less: Current Tax	1,28,017.00	55,247.00
: MAT Credit Entitlement	NIL	NIL
: Deferred Tax	527.00	527.00
: Income Tax earlier Years	55,247.00	4,63,772.00
Profit For The Year (PAT)	3,65,856.53	1,58,740.34
Add: Balance in Profit and Loss Account (c/f)	14,74,208.48	13,15,468.14
Closing Balance	18,40,065.01	14,74,208.48

2. STATE OF AFFAIRS

- The Company is engaged in the business of Construction. The NIC Code of the Product/service is 4520.
- There has been no change in the business of the Company during the financial year ended **31st March, 2024**.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

3. CHANGE IN DIRECTORSHIP

There has been **no** change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

Name of the Directors	DIN	Date of Appointment	Date of Resignation
NASIR ASRAR	08723292	14/03/2020	
SHOMAIL FATIMA	08723313	14/03/2020	

4. MEETINGS OF BOARD OF DIRECTORS

4 (Four) Board Meetings were held during the Financial Year ended March 31, 2024 i.e. (Dates of Board Meetings) in compliance with provisions of section 173.

The names of members of the Board, their attendance at the Board Meetings is as under:

Name of the Directors	BOARD MEETINGS			
	25/06/2023	22/09/2023	23/12/2023	28/03/2024
NASIR ASRAR	YES	YES	YES	YES
SHOMAIL FATIMA	YES	YES	YES	YES

5. PARTICULARS OF LOANS AND INVESTMENT

The Company has not made any Investment, given guarantee and securities during the year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

6. WEB LINK OF ANNUAL RETURN, IF ANY

The Company doesn't have any website. Therefore, no need for publication of Annual Return.

7. AUDITOR

Statutory Auditors

As per the provisions of section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its 1ST

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

Annual General Meeting ('AGM') held on 31/12/2021 approved the appointment of M/s. S S QUADRI & CO. (FRN: 014432C) as Statutory Auditor for the period of 5 years commencing from the conclusion of 1ST AGM till the conclusion of the 6TH AGM to be held in the year 2026.

The Notes on Accounts read with the Auditors' Reports are self-explanatory and therefore, do not call for any further comments or explanations. The Statutory Auditor's Report does not contain any qualification, reservation or adverse remark.

8. BOARD'S COMMENT ON THE AUDITORS' REPORT

The Auditor's Report does not contain any qualification, reservations, adverse remarks, or disclaimers. Notes to accounts are self-explanatory and does not call for any further comments.

9. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments occurred between the end of the financial year to which the financial statements relate and the date of this Report, which affect the financial position of the company.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

11. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

The policy on prevention of sexual harassment at workplace aims at prevention of harassment of employees (whether permanent, temporary, ad-hoc, consultants, interns or contract workers irrespective of gender) and lays down the guidelines for identification, reporting and prevention of undesired behavior. The Company has duly constituted internal complaints committee as per the said Act.

During the year ended March 31, 2024, there will nil complaints recorded pertaining to sexual harassment.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

12. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended March 31, 2024 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

There are no materially significant related party transactions during the year under review made by the Company with promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

13. MANAGEMENT RESPONSIBILITY FOR AUDIT TRAIL

As per Rule 3(1) of the Companies (Accounts) Rules, 2014 every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

Your Company is maintaining its books of account manually during the year. Consequently, the company is not required to comply with the provisions related to audit trail and reporting under Rule 11 (g) of the Companies (Audit and Auditors) rules 2014 is not applicable.

14. MSMED Act 2006

- a) Your Company has not received any information from the suppliers regarding their status under MSMED Act 2006.
- b) Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006 have not been given.

15. DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2024, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, M/s S S QUADRI & CO. (FRN: 014432C) The Directors further confirm that:

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

- a)** In the preparation of the annual accounts for the financial year ended March 31, 2024 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b)** The Directors have 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** of the Company for the year ended on that date.
- c)** The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.
- d)** The Directors have prepared the annual accounts on a 'going concern' basis.
- e)** The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f)** The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. COMPLIANCE WITH SECRETARIAL STANDARD

The Company has complied with the applicable secretarial standards (as amended from time to time) on meetings of the Board of Directors and shareholders issued by the Institute of Company Secretaries of India and approved by Central Government under section 118 (10) of the Companies Act, 2013.

17. DEPOSITS

The Company has not accepted any deposits u/s 73 of Companies Act, 2013 during the year.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

18. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government of India, Governments of various states in India, Governments of various countries and concerned Government departments and agencies, authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For HOME HEART CONSTRUCTIONS PRIVATE LIMITED:



NASIR ASRAR
(DIN: 08723292)
DIRECTOR



SHOMAIL FATIMA
(DIN: 08723313)
DIRECTOR

Place: PATNA

Date: 19/09/2024

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT,
SAMANPURA, PATNA (BIHAR) 800014 INDIA

Email Id: – homeheartcons@gmail.com

FORM NO. AOC -2**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.**

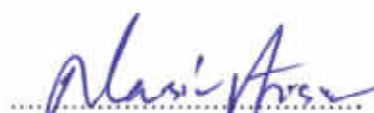
Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms-length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions **not** at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. Details of material contracts or arrangements or transactions at Arm's length basis.

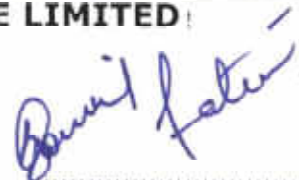
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Date of approval by the Board	NIL
f)	Amount paid as advances, if any	NIL

For HOME HEART CONSTRUCTIONS PRIVATE LIMITED:NASIR ASRAR
(DIN: 08723292)

DIRECTOR

Place: PATNA

Date: 19/09/2024

SHOMAIL FATIMA
(DIN: 08723313)
DIRECTOR