LEGEND ASHOKA HOUSING PRIVATE LIMITED

VIKASH NAGAR, DIGGHI KALA WEST DISTT.-VAISHALI HAJIPUR-844101

CIN-U45200BR2016PTC025684

PAN-AACCL9961C

BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	Sch. 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	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	- 6,61,725.49	- 5,63,951.19
(c) Money received against share warrants	3	-	-
(2) Share Application money pending allotment	4	-	-
(3) Non-Current Liabilities			
(a) Secured Loan	5	-	-
(b) Deferred Tax Liabilities (Net)	6	-	-
(c) Other Long Term Liabilities	7	11,00,000.00	-
(d) Long Term Provision	8	-	-
(4) Current Liabilities			
(a) Current Liability	9	-	2,57,16,554.00
(b) Trade Payables	10	-	-
(c) Other Current Liabilities	11	10,000.00	10,000.00
(d) Short-Term Provisions	12	-	-
Total Equity & Liabilities		5,48,274.51	2,52,62,602.81
II.ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets	13		
(i) Gross Block		2,69,375.00	2,69,375.00
(ii) Depreciation		2,13,298.44	2,15,240.78
(iii) Net Block		56,076.56	54,134.22
(b) Non-current investments	14	-	-
(c) Deferred tax assets (net)	15		-
(d) Long term loans and advances	16	-	
(e) Other non-current assets	17	-	-
(2) Current Assets			
(a) Current investments	18	-	-
(b) Inventories(WIP)	19	-	2,36,08,153.00
(c) Trade receivables	20	-	-
(d) Cash and cash equivalents	21	4,68,620.46	9,89,542.00
(e) Short-term loans and advances	22	23,577.49	6,10,773.59
Total Assets		5,48,274.51	2,52,62,602.81

NOTES TO ACCOUNTS -

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

UDIN-23530480BGVYNH7819

FOR RAMESH KUMAR SINGH & CO.
CHARTERED ACCOUNTANTS

(RAMESH KUMAR SINGH)
PROPRIETOR
Membership No. : 530480
Place- Hajipur
DATE:-23.10.2023

Ramesh Kumar Singh & Co. Chartered Accountants Vaishali

FOR **LEGEND ASHOKA HOUSING PRIVATE LIMITED**

Legend Ashoka Housing Pvt. Ltd.
Rajnish Kr. Singh
Director

Rajnish Kr Singh	Kamal Kumari
(Director)	**(Director)**
73466886	73,51,495

LEGEND ASHOKA HOUSING PRIVATE LIMITED

VIKASH NAGAR, DIGGHI KALA WEST DISTT.-VAISHALI HAJIPUR-844101

CIN-U45200BR2016PTC025684

PAN-AACCL9961C

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH 2023

Sr. No	Particulars	Sch. No.	*Figures as at the end of current reporting period*	*Figures as at the end of previous reporting period*
I	Revenue from operations	17	3,95,89,307.00	75,05,731.00
II	Other Income	18	-	-
III	***III. Total Revenue (I +II)***		3,95,89,307.00	75,05,731.00
IV	***Expenses:***			
	Cost of materials consumed	19	1,41,97,582.00	1,30,40,881.83
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	2,36,08,153.00	- 76,14,764.00
	Employee Benefit Expense	21	3,68,522.00	3,65,242.00
	Financial Costs	22	6,524.00	2,616.61
	Depreciation and Amortization Expense	23	8,809.30	10,751.64
	Other Administrative Expenses	24	14,97,491.00	17,56,688.00
	Total Expenses (IV)		3,96,87,081.30	75,61,416.08
V	Profit before exceptional and extraordinary items and tax	(III - IV)	- 97,774.30	- 55,685.08
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		- 97,774.30	- 55,685.08
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		- 97,774.30	- 55,685.08
X	***Tax expense:***			
	(1) Current tax		-	-
	Provision for Tax			
	(2) Deferred tax Assets			-
	Deferred tax Liabilities			
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	- 97,774.30	- 55,685.08
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		- 97,774.30	- 55,685.08
XVI	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

UDIN-23530480BGVYNH7819

FOR RAMESH KUMAR SINGH & CO.
CHARTERED ACCOUNTANTS

(RAMESH KUMAR SINGH)
PROPRIETOR
Membership No. : 530480
Place- Hajipur
DATE:-23.10.2023

Ramesh Kumar Singh & Co. Vaishali Chartered Accountants

FOR LEGEND ASHOKA HOUSING PRIVATE LIMITED

Legend Ashoka Housing Pvt. Ltd.

Rajnish Kr. Singh

Director

	Rajnish Kr Singh (Director)	Kamal Kumari (Director)
DIN NO	7,34,66,886	73,51,495

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31St March 2023

Schedule : 1 Share Capital

Sr. No	Particulars	Current Year	Previous Year
1	AUTHORIZED CAPITAL		
	10,000 Equity Shares of Rs. 10/- each.	1,00,000.00	1,00,000.00
		1,00,000.00	1,00,000.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL		
	To the Subscribers of the Memorandum		
	Subscribed & Paid up Share capital by allotment		
	10000 Equity Shares of Rs. 10/- each, Fully	1,00,000.00	1,00,000.00
3	Security Primium Account	-	-
	Total in	1,00,000.00	1,00,000.00

Schedule : 2 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Surplus (Profit & Loss Account):-		
	Balance brought forward from previous year	- 5,63,951.19	- 5,08,266.11
	Add: Profit for the period	- 97,774.30	- 55,685.08
	Less: Tax on Regular Assessment Paid	-	-
	Closing Balance tranferer to Balance Sheet	- 6,61,725.49	- 5,63,951.19
2	Capital Reserve		
	a) Gasifier Subsidy		
3	Capital Redemption Reserve		
4	Securities Premium reserve		
5	Debenture Redeemption Reserve		
6	Revaluation Reserve		
7	Shares Option Outstanding Account		
	Total in	- 6,61,725.49	- 5,63,951.19

Schedule : 3 Money received against Share Warrants

Sr. No	Particulars	Current Year	Previous Year
	Total in	-	-

Schedule : 4 Share Application Money Pennding allotment

Sr. No	Particulars	Current Year	Previous Year
	Total in	-	-

Schedule : 5 Secured Loan

Sr. No	Particulars	Current Year	Previous Year
1	*Term Loan From Bank*	-	

Legend Ashoka Housing Pvt. Ltd.
Director

Ramesh Kumar Singh & Co. Chartered Accountants Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31St March 2023

		-	-
2	*Working Capital Loan from Bank*	-	-
		-	-
		-	-
3	*Loan From other*	-	
		-	-
	Total in	-	-

Schedule : 6 Deffered Tax Liabilities

Sr. No	Particulars	Current Year	Previous Year
			-
	Total in	-	-

Schedule : 7 Other Long Term Liabilities

Sr. No	Particulars	Current Year	Previous Year
	RAJNISH KUMAR SINGH	-	-
	KAMAL KUMARI	-	-
	BISHNUKANT PATHAK	-	-
	MIRTUNJAY KUMAR SINGH	11,00,000.00	-
	OTHERS		-
	Total in	11,00,000.00	-

Schedule : 8 Long Term Liabilites

Sr. No	Particulars	Current Year	Previous Year
	Total in	-	-

Schedule : 9 Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
1	Salary Payable	-	-
2	Rent payable	-	-
3	Director Remuneration		-
	Advances FROM Customers-Opening Balance	-	1,11,47,547.00
4	Advances FROM Customers-During the year	-	1,45,69,007.00
	Total in	-	2,57,16,554.00

Schedule : 10 Trades Payable

Sr. No	Particulars	Current Year	Previous Year
	Sundry Creditors	-	-
1		-	-
2		-	-
3		-	-
4		-	-
	Total in	-	-

Schedule : 11 Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year

Legend Ashoka Housing Pvt. Ltd.

Director

Ramesh Kumar Singh & Co. Chartered Accountants

Vishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31St March 2023

1	Audit Fee Payable	10,000.00	10,000.00
2	Secretarial Audit Fee Payable	-	
3	Others	-	-
	Total in	**10,000.00**	**10,000.00**

Schedule : 12 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
1	**Provision For Employees Benefit**		
	EPF Payable	-	-
2	**Others**		
	Electricity & Power Charges Payable	-	-
	Employee Insurance Payable	-	-
	Employee Profidend Fund Payable	-	-
	Internet Expenses Payable	-	-
	Mobile Expenses Payable	-	-
	Secueity Expenses Payable	-	-
	Telephone Expenses Payable	-	-
	Wages Payable	-	-
	Provision for Taxation	-	-
	Total in	**-**	**-**

Legend Ashoka Housing Pvt. Ltd.

Director

Ramesh Kumar Singh & Co. ★ Chartered Accountants ★ Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2023

Schedule : 14 Non Current Investment

Sr. No	Particulars	Current Year	Previous Year
1	Investment in Property	-	-
2	Investment in Equity Instrument	-	-
3	Investment in Preference shares	-	-
4	Investment in Government or Trust Securities	-	-
5	Investment in Debentures & Bonds	-	-
6	Investment in Mutual Fund	-	-
	- In Reliance Energy Fund	-	-
7	Investment in Partnership Firm	-	-
8	Other	-	-
	- Gold	-	-
	- Fixed Deposit with Banks-Earmarked	-	-
	Total in	-	-

Schedule : 15 Deffered Tax Assets

Sr. No	Particulars	Current Year	Previous Year
	Total in	-	-

Schedule : 16 Long Term Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
I)	Security Deposit		
	Secured, Considered Good :		
	Earnest Money Deposit	-	-
	Mobile Conection Security Deposit	-	-
		-	-
		-	-
	Total in	-	-

Schedule : 17 Other Non Current Assets

Sr. No	Particulars	Current Year	Previous Year
1	Long Term Trade Recievables	-	-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others (Preliminery Expences)	-	-
	Total in	-	-

Schedule :18 Current Investments

Sr. No	Particulars	Current Year	Previous Year
1	Investment in Equity	-	-

Legend Ashoka Housing Pvt. Ltd.
Director

Rajnesh Kumar Singh & Co. Chartered Accountants Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2023

2	Investment in Prefrence Shares	-	-
3	Investment in Govt Securities	-	-
4	Investment in debentures & Bonds	-	-
5	Investment in Mutual Fund	-	-
6	Investment in Partnership Firm	-	-
7	In Short term Fixed Deposits	-	-
	Total in	**-**	**-**

Legend Ashoka Housing Pvt. Ltd.

Director

Ramesh Kumar Singh & Co. ★ Chartered Accountants ★ Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2023

Schedule : 19 Inventories

Sr. No	Particulars	Current Year	Previous Year
1	Raw Material/Closing Stock	-	2,36,08,153.00
2	Work-in-Progress	-	-
3	Finished Goods	-	-
4	Stock-in-Trade	-	
5	Stores & Spares	-	-
6	Loose Tools	-	-
7	Other With Job Worker	-	-
8	Goods-in-transit		-
	Total in	**-**	**2,36,08,153.00**

Schedule : 20 Trade Recievables (Sundry Debtors)

Sr. No	Particulars	Current Year	Previous Year
1	**Outstanding for more than six months**	-	
	a) Secured, Considered Good :		-
	b) Unsecured, Considered Good :		
	c) Doubtful :		
2	**Others**		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :		-
	c) Doubtful :		
	Total in	**-**	**-**

Schedule : 21 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	**Cash-in-Hand**		
	Cash Balance	4,22,546.00	6,69,575.00
	Petty Cash Balance	-	-
	Sub Total (A)	**4,22,546.00**	**6,69,575.00**
2	**Bank Balance**		
	With BANK -KAMAL ENCLEVA-25181.00	46,074.46	3,19,967.00
	BOB-20893.46		
	Sub Total (B)	**46,074.46**	**3,19,967.00**
3	**Cheques on Hand** **(C)**	-	-
	Total [A + B + C]	**4,68,620.46**	**9,89,542.00**

Schedule : 22 Short Terms Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
I)	**Loans & Advances to related parties and Other**	-	
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful :	-	
II)	**Others**	-	
	Advance to Suppliers	23,577.49	6,10,773.59
	TDS	-	

Legend Ashoka Housing Pvt. Ltd.

Director

Ramesh Kumar Singh & Co. Vashali Chartered Accountants

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March 2023

	Total in	23,577.49	6,10,773.59

Legend Ashoka Housing Pvt. Ltd.

Director

Ramesh Kumar Singh & Co. Chartered Accountants Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March 2023

Schedule : 23 Revenue from Operations

Sr. No	Particulars	Current Year	Previous Year
1	RECEIPT/Works Contracts	-	-
2	Export Sales	-	-
3	Sales Local	3,95,89,307.00	75,05,731.00
4	Sales Against form -E1	-	-
5	Job Work Receipts	-	-
	Total in	3,95,89,307.00	75,05,731.00

Schedule : 24 Other Income

Sr. No	Particulars	Current Year	Previous Year
1	Interest on FDR's	-	-
2	Other Receipts	-	-
	Total in	-	-

Schedule : 25 Cost of Material Consumed

Sr. No	Particulars	Current Year	Previous Year
a)	**PURCHASES OF RAW MATERIALS AND STORES**		
1	Purchases/Direct Cost	1,13,60,261.00	99,79,501.83
		-	-
		-	-
		-	-
		-	-
	Sub-total (a)	1,13,60,261.00	99,79,501.83
b)	**DIRECT/PRODUCTIONS EXPENSES**		
	Labour Charges & Other charges	26,55,874.00	28,96,020.00
	Power & Fuel	1,81,447.00	1,65,360.00
	Freight & Forwarding	-	
		-	-
		-	-
	Sub-total (b)	28,37,321.00	30,61,380.00
	Total in	1,41,97,582.00	1,30,40,881.83

Schedule : 26 Change in Inventories

Sr. No	Particulars	Current Year	Previous Year
1	Opening Stock (WIP)	2,36,08,153.00	1,59,93,389.00
2	Closing Stock (WIP)	-	2,36,08,153.00
	Total in	2,36,08,153.00	- 76,14,764.00

Schedule : 27 Employement Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salaries, Bonus, PF & ESI	3,68,522.00	3,65,242.00
2	Directors Remuneration		
3	Staff Welfare Exps.	-	-

Ramesh Kumar Singh & Co. Vaishali Chartered Accountants

Legend Ashoka Housing Pvt. Ltd.

Rajnish Kr. Singh

Director

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March 2023

	Total in	3,68,522.00	3,65,242.00

Scedule :28 Financial Cost

Sr. No	Particulars	Current Year	Previous Year
1	Interest on Cash Credit Facality	-	-
2	Interest on Term loan	-	-
3	Interest on Car loan	-	-
4	Interest on Other loans		
5	Bank Charges	6,524.00	2,616.61
6	Bank Gurantee Charges	-	-
7	Int. on BIADA deffered Credit	-	-
	Total in	6,524.00	2,616.61

Schedule : 29 Depreciation & Amortised Cost

Sr. No	Particulars	Current Year	Previous Year
1	Depreciation	8,809.30	10,751.64
2	Preliminary Expenses W/O	-	-
	Other exps		-
	Total in	8,809.30	10,751.64

Schedule : 30 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Power & Fuel expences	68,449.00	68,547.00
2	Rent	1,86,000.00	1,86,000.00
3	Repair & Maintenance expences	12,463.00	32,564.00
4	Insurance expences	-	-
5	Commission Exps	1,65,142.00	1,45,842.00
6	Advertisement expences	35,687.00	35,687.00
7	Sale/Business Promotion expences	6,58,874.00	6,46,600.00
8	Travelling & Conveyance expences	74,588.00	74,588.00
9	Telephone & Mobile expences	69,857.00	69,857.00
10	Accounting/Staff Charges	1,44,558.00	1,45,663.00
11	Audit Fee	10,000.00	10,000.00
12	Legal Expences	65,423.00	42,653.00
13	Internet & Website Expences	-	-
14	Printing & Stationery Expenses	1,770.00	1,770.00
15	Postage & Telegram	142.00	142.00
16	Rates & Taxes	-	36.00
17	Office Exp.	1,284.00	1,248.00
18	Misc Exp.	3,254.00	2,95,491.00
19	Round off		
	Total in	14,97,491.00	17,56,688.00

Legend Ashoka Housing Pvt. Ltd.
Director

Ramesh Kumar Singh & Co. Chartered Accountants Vaishali

LEGEND ASHOKA HOUSING PRIVATE LIMITED.

VIKASH NAGAR, DIGGHI KALA WEST DISTT.-VAISHALI HAJIPUR-844101

CIN-U45200BR2016PTC025684

PAN-AACCL9961C.

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

A. SIGNIFICANT ACCOUNTING POLICIES:

(1) BASIS OF ACCOUNTING

The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013.

(2)FIXED ASSETS:

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of CENVAT credits, where applicable. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate. All the cost is capitalized as the production has not been yet started.

(3) DEPRECIATION:

Depreciation on fixed assets is provided using the written down value method based on useful lives of assets as estimated by the management. Depreciation is charged on a pro-rata basis for assets purchased/sold during the year. Depreciation is provided according to rate specified in the Companies Act 2013 schedule II.

(4) REVENUE RECOGNITION:

During the year, revenue has been recognized as and when service has been provided. All income and expenditure items' having bearing on the financial statement are recognized on accrual basis.

(5) WARRANTY:

Product warranty costs are determined and provided for, in the year in which the revenues are recognized, based on past experience.

(6) INVENTORIES:

Ramesh Kumar Singh & Co. ★ Chartered Accountants ★ Vaishali

Legend Ashoka Housing Pvt. Ltd.
Rajnish M. Singh
Director

Inventories are stated at the lower of cost and net realizable value, except stores and spares and loose tools, which are stated at cost or under. `Cost' is arrived at using FIFO/weighted average methods and includes appropriate overheads in case of work in progress and finished goods. Finished goods are stated inclusive of excise duty.

(7) TAXATION:

Provision for Income Tax, comprising current tax and deferred tax, is made on the basis of the results of the year. In Accordance with Accounting Standard 22, Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India, the deferred tax for timing differences between the book and the tax profits for the year is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date.

Deferred tax assets arising from temporary timing differences are recognized to the extent there is a reasonable certainty that the assets can be realized in the future.

(8) CREDITORS:

The all trade creditor shown in the books is supplier of the Raw material. Other creditor is the labor, which is not paid during the year.

(9) SHORT TERM BORROWING

Short term Borrowing show the company taken the advance from his customer. The all advance taken by the company from his customer is properly mentioned in the books of account.

(10) LONG TERM BORROWING

The company has not been taken any long term loan from any Bank, Financial Institution, and any other parties, Director or other related parties. The company also not issued any debenture for meets his financial requirement.

(11) INVESTMENT

The company has not made any investment during the year in any quoted or unquoted securities during the year.

Legend Ashoka Housing Pvt. Ltd.
Director

Ramesh Kumar Singh & Co.
Vaishali
Chartered Accountants

B. NOTES TO ACCOUNT

1. Claims against the company not acknowledged as debt-Nil
2. Amount of contracts remaining to be executed on capital account and not provided.
3. Quantitative details as required under schedule VI part II is not Applicable.
4. Previous Year's figures has been regrouped or rearranged, whenever found necessary to bring them in conformity with the current year's figures and we are further reporting that the books of accounts of the company are insufficient & receipt, expenses & other accounts are subject to confirmation.
5. Some transactions are done on the Cash basis & some are from Bank. Proper expenses vouchers are not provided before us. Again certain statutory compliance like, ESI, PF, RERA are subject to confirmation of the management of the company.

For Ramesh Kumar Singh & Co.
(Chartered Accountants)

For on behalf of Board of Directors
LEGEND ASHOKA HOUSING PRIVATE LIMITED .

Legend Ashoka Housing Pvt. Ltd.

Director

(CA Ramesh Kumar Singh)
Proprietor
M.No- 530480

(Director) (Director)

Place:-Hajipur

Date: 30.09.2023

Ramesh Kumar Singh & Co. Vaishali Chartered Accountants