

SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

Statement of Profit and Loss Account as at 31st March, 2024

(All Amount in ₹ Hundred, unless otherwise Stated)

Particulars	Note No	Figures as at 31-03-2024	Figures as at 31-03-2023
I. Revenue from operations	15	-	-
II. Other Income	16	-	-
III. Total Income (I + II)		-	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stock-in-Trade		-	-
Change in Inventories		-	-
Employee benefit expense	17	0.00	0.00
Financial costs	18	-	-
Depreciation and amortization expense	19	30.00	30.00
Other expenses	20	109.00	161.71
Total Expenses		139.00	191.71
V. Profit before exceptional and extraordinary items and tax (III - IV)		(139.00)	(191.71)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(139.00)	(191.71)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(139.00)	(191.71)
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		(139.00)	(191.71)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations (XII - XIII)		-	-
XIV. Profit/(Loss) from Discontinuing operations		-	-
XV. Profit/(Loss) for the period (XI + XIV)		(139.00)	(191.71)
XVI. Earning per equity share:			
(1) Basic		(0.01)	(0.02)

Notes Forming Part of Accounts

Notes referred (15 to 21) to above form an integral part of the Profit & Loss Account.

In terms of Separate report of even date

For Anil Mihir And Associates

Chartered Accountants

Firm Registration No. 303038E

Abhattacharya

(CA AMIT BHATTACHARYA)

Partner

Membership No.- 413281

UDIN:- 24413281BKDAMM5880



For Sapteshwari Homes Private Limited

Deepak

Deepak Kumar Singh

(Director)

DIN: 05322717

Suchit

Suchit Kumar

(Director)

DIN: 09441263

SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar
FY:- 2023-2024

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

Note No. : 1

Significant Accounting Policies :

a. Basis of Preparation of Financial Statement

The financial statements have been prepared and presented under historical cost convention on accrual basis and in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the companies Act, 2013. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results and estimates are recognised in the period in which results are known/ materialised.

c. Government Grants

Any government grant is recognised when there is reasonable assurance of its receipt. A capital grant relating to specific assets is reduced from the gross value of the fixed assets and capital grant for Project Capital Subsidy is credited to Capital Reserve. Revenue grant is recognised in the Statement of Profit & Loss.

d. Property, Plant & Equipment

Tangible Assets

(a) Property, plant and equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Depreciation on property, plant & equipment has been provided on written down value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis.

(b) Depreciation on property, plant & equipment has been provided on written down value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis. Depreciation methods, estimated useful lives and residual value.

Depreciation is calculated using the Reducing balance method to allocate their cost, net of their residual values, over their estimated useful lives as per the Depreciation Schedule.

Intangible Assets

Intangible property, plant and equipment are capitalised where it is expected to provide future enduring economic benefits and amortised on a straight line basis

The Costs are capitalised in the year in which the relevant intangible asset is implemented for use. As per the Depreciation Schedule

SAPTESHWARI HOMES PVT. LTD. SAPTESHWARI HOMES PVT. LTD.

(Signature)

Director

(Signature)

Director



e. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss as and when it arises. Impairment loss recognised in prior years is reversed when there is an indication that impairment loss recognised for the asset no longer exists or may have decreased.

f. Classification of Assets and liabilities as Current and Non-Current

All assets and liabilities are classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Companies Act, 2013. Based on the nature of products 12 months in business, for the purpose of current - non-current classification of assets and liabilities.

g. Investments

Investments are classified as Current and Non-Current. Current Investments are those investments which are readily realisable, and are to be held not more than one year from the date of investment. All other investments are classified as long-term investments.

Non-Current Investments are stated at cost determined for each category of investments.

h. Revenue Recognition :

Revenue from other services is recognised as they are rendered. Interest is recognised on time proportion basis. Income from capital gain of the Company is recognised on accrual of the receipt thereof.

k. Depreciation/ Amortisation

Depreciation on Fixed Assets has been provided on Written Down Value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis.

Leasehold assets are to be amortised in equal installments over the period of lease.

i. Deferred Tax Assets/ Liability

Current tax is determined as the amount of tax payable in respect of taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

Deferred income tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, using the Tax rates and laws that are applicable as on the Balance Sheet Date. Deferred tax assets are not recognized on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

j. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimates in measurement are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable.

Contingent liabilities are not recognised but are disclosed in the financial statements. Claims against the Group where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised nor disclosed in the financial statements.

k. Earning per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the number of equity shares outstanding during the period.

l. Disclosure pertaining to Small and Medium Sized Company

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standard) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with Accounting Standards as applicable to a Small and Medium Sized Company.

m. Accounting of Modvat

The Company follows the exclusive method for accounting of modvat. Accordingly, Materials and Consumables are accounted for net of excise duty paid on the purchase thereof.

n. Preliminary Expenditure

Preliminary expenditure are to be amortised over a period of 5 years in equal installments commencing from the year of commercial production.

o. Duties, taxes and cess

Duties, taxes and cess which are subsequently recoverable from taxing authorities are accounted for separately as advance payments and is adjusted towards duties, taxes and cess payable on sales.

SAPTESHWARI HOMES PVT. LTD.

SAPTESHWARI HOMES PVT. LTD.

Director

Director



SAPTESHWARI HOMES PRIVATE LIMITED

REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor

Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

Notes annexed to and forming part of the accounts as at 31st March, 2024

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Current year	Previous year
	Amount	Amount
2.Share Capital		
<u>Authorised</u>		
100,000 (1,00,000) Equity Shares of Rs. 10/- each	10,000.00	10,000.00
<u>Issued, Subscribed and Paid up</u>		
10,000 (10,000) Equity Shares of Rs. 10/- each, fully Paid up	1,000.00	1,000.00
	1,000.00	1,000.00

Particulars	Year ending 31/03/2024			Year ending 31/03/2023		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	100,000	10.00	10,000.00	100,000	10.00	10,000.00
ii) Issued, Subscribed and Paid-up	10,000	10.00	1,000.00	10,000	10.00	1,000.00
iii) Reconciliation of No. of share						
Outstanding Share Capital		0.00	-			-
as on opening date	0	0.00	0.00	0	0.00	0.00
Share capital raised during the year						
a) Fresh Issue	0.00	10.00	0.00	10,000	10.00	1,000.00
b) Issued as fully paid up bonus shares						
(Bonus shares have been issued from						
share premium account)						
Outstanding Share Capital						
as on closing date	10,000	10.00	1,000.00	10,000	10.00	1,000.00

Particulars	No. of shares	Par value	Amount	Period of issue
<u>Share allotted as fully paid-up pursuant to contract without payment being received in cash</u>	-	-	-	-
Share allotted as fully paid up by way of Bonus Share from 12.09.2008 to 31.03.2022.	-	-	-	-
Aggregate number and class of shares bought back	-	-	-	-

Right, Preferences and Restrictions attached to shares**Equity Shares**

The company has only class of Equity having a par value Rs.100 per share. Each shareholder is eligible for one vote per share held. The Dividend proposed by the Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of Liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of Shares held by each shareholder holding more than 5% shares

Name of the Shareholders	As at 31/03/2024		As at 31/03/2023	
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
Deepak Kumar Singh	2,500.00	25.00	2,500.00	25.00
Dileep Kumar Verma	2,500.00	25.00	2,500.00	25.00
Pushpa Kumari	2,500.00	25.00	2,500.00	25.00
Suchit Kumar	2,500.00	25.00	2,500.00	25.00
	10,000.00	100.00	10,000.00	100.00

SAPTESHWARI HOMES PVT. LTD.

Anil Kumar R.

Director

SAPTESHWARI HOMES PVT. LTD.

Anil Kumar R.

Director



Details of Shareholding of Promoters

Name of the Shareholders	As at 31/03/2024		As at 31/03/2023		% Change During The Year*
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding	
Deepak Kumar Singh	2,500.00	25.00	2,500.00	25.00	0.00%
Dileep Kumar Verma	2,500.00	25.00	2,500.00	25.00	0.00%
Pushpa Kumari	2,500.00	25.00	2,500.00	25.00	0.00%
Suchit Kumar	2,500.00	25.00	2,500.00	25.00	0.00%
	10,000.00	100.00	10,000.00	100.00	

*% change during the year has been computed on the basis of shares at the beginning of the year

(All amounts in ₹ Hundred, unless otherwise stated)

3. Reserves & Surplus	Current Year	Previous Year
Surplus/ (Deficit) in Statement of Profit and Loss		
Opening Balances	(330.71)	(139.00)
Add: Profit for the year	-	-
Less: Income tax less provided in (FY 19-20)		
Amount transferred from:		
-(Profit and Loss)	(139.00)	(191.71)
Closing balance	(469.71)	(330.71)
Less: Miscellaneous Expenditure	60.00	90.00
(To the extent not written off)	-	-
	(529.71)	(420.71)

Share application money pending allotment	Current Year	Previous Year
Share Application Pending allotment	-	-

4. Long-term borrowings	Current Year	Previous Year
Loan from Directors / Shareholders / Relatives	-	-

Details of terms of repayment for the other long-term borrowing and security provided in respect of the secured other long-term borrowings :

Particulars	Terms of repayment and security	As at 31/03/2023		As at 31/03/2022	
		Secured	Unsecured	Secured	Unsecured
Loan and advances from Directors and relatives		-	-	-	-
		-	-	-	-

5. Other Long term liabilities	Current Year	Previous Year
	-	-
	-	-

Long-term provisions	Current Year	Previous Year
	-	-
	-	-

Short-term borrowings	Current Year	Previous Year
	-	-
	-	-

6. Trade payables	Current Year	Previous Year
Trade Payables- due to Micro Small & Medium Enterprises	-	-
Trade Payables- Others	-	-
	-	-

SAPTESHWARI HOMES PVT. LTD.

Deepak Kumar Singh

Director

SAPTESHWARI HOMES PVT. LTD.

Dileep Kumar Verma

Director



7. Other current liabilities		
Current Maturities of Long Term Debt	Current Year	Previous Year
Liabilities for Expenses		
Audit Fee Payable	59.00	59.00
Sri Ganesh Ji Maharaj	-	-
	59.00	59.00

8. Short-term provisions		
Provision for expenses	Current Year	Previous Year
Provision for Filing Fee	100.00	50.00
	100.00	50.00

10. Non-current Investments		
Investments (At Cost):	Current Year	Previous Year
A. Trade		
(a) Investment in equity instruments fully paid up of Associates	-	-
(b) Other non-current investments	-	-
Investment in Mutual Fund	-	-
	-	-

Particulars	As at 31st March 2024			As at 31st March 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments at Cost						
(a) Investment in equity instruments fully paid up of Associates	-	-	-	-	-	-
(b) Other non-current investments						
Investment in Mutual Fund Annexure 2	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

11. Long term loans and advances		
(a) Loan & Advances to related Parties	Current Year	Previous Year
Secured, considered good		
Unsecured, considered good		
(b) Other Loans & Advances : Annexure 3		
	-	-
	-	-

12. Other non-current assets		
Subscription Money Receivable	Current Year	Previous Year
	-	-
	-	-

Inventories		
(Valued at the lower of cost or Net realisable Value)	Current Year	Previous Year
(As taken, valued and certified by the management)		
Traded Goods	-	-
	-	-

SAPTESHWARI HOMES PVT. LTD.

Conductor R.

Director

SAPTESHWARI HOMES PVT. LTD.

Oliver

Director



13. Trade Receivable		Current Year	Previous Year
Trade Receivables			
(a) Secured, considered good		-	-
(b) Unsecured, considered doubtful		-	-
		-	-

Ageing of Trade Receivables	As on 31st March, 2024					
Particulars	Outstanding for following periods from invoice date					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured						
(a) Undisputed Trade Receivables considered good	-	-	-	-	-	-
(b) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(ii) Unsecured	-	-	-	-	-	-
(a) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(b) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total Debtors	-	-	-	-	-	-

Ageing of Trade Receivables		As on 31st March, 2023				
Particulars	Outstanding for following periods from invoice date					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured	-	-	-	-	-	-
(a) Undisputed Trade Receivables considered good	-	-	-	-	-	-
(b) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(ii) Unsecured	-	-	-	-	-	-
(a) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(b) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total Debtors	-	-	-	-	-	-

Note: Ageing has been considered from the date of transaction.

(All amounts in ₹ Hundred, unless otherwise stated)

14. Cash & cash equivalents		Current Year	Previous Year
Cash balance on hand		-	-
Balances with Scheduled Banks :			
Federal Bank CA No. 19230200004440, IFSC : FDRLO001923		629.29	688.29
		-	-
		629.29	688.29
		629.29	688.29

Short term loans and advances		Current Year	Previous Year
		-	-
		-	-

Other Current Assets		Current Year	Previous Year
		-	-
		-	-
		-	-

15. Revenue from operations		Current Year	Previous Year
		-	-
		-	-

SAPTESHWARI HOMES PVT. LTD.

Bohara R.

SAPTESHWARI HOMES PVT. LTD.

Devi B.



16.Other Income	Current Year	Previous Year
	-	-
	-	-

Purchase of Stock-in-Trade	Current Year	Previous Year
Opening stock	-	-
Add: Purchases during the year	-	-
Less: Closing stock	-	-
	-	-

17.Employee benefit expense	Current Year	Previous Year
Payments to and provisions for employees		
Salaries & Allowances	-	-
Bonus	-	-
	-	-

18.Financial costs	Current Year	Previous Year
Interest expense on:		
1) Borrowing	-	-
	-	-

19.Depreciation & Amortization Expenses	Current Year	Previous Year
Depreciation	-	-
Preliminary Expenses written off	30.00	30.00
	30.00	30.00

20.Other Expenses	Current Year	Previous Year
Auditor's Remuneration	59.00	59.00
Bank Charges	-	0.71
Filing Exp.	50.00	102.00
Round off	-	-
	109.00	161.71

PARTICULARS	Current year	Previous year
1) Payment to auditor comprises (net of service tax input credit, where applicable):		
As auditors- statutory audit	59.00	59.00
	59.00	59.00

SAPTESHWARI HOMES PVT. LTD.

Gomkumar B.

Director

SAPTESHWARI HOMES PVT. LTD.

Olem N

Director



SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

The additional information relating to Profit and Loss account

- (a) Value of imports calculated on C.I.F. basic by the company during the financial year in respect of-

I.	Raw Material	No Imports by Company during the year
II.	Components and spare parts;	
III.	Capital goods;	

- (b) Expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters;

No Expenditure in foreign exchange for royalty, Know how Professional and consultancy fee done during the year by company

- (c) Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;

No Imports by Company during the year

- (d) The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of shares held by them on which the dividends were due and the year to which the dividends related;

No amount is remitted during the year in foreign exchange by company

- (e) Earnings in foreign exchange classified under the following heads, namely:-

I.	Export of goods calculated on F.O.B. basis	NIL
II.	Royalty, know-how, professional and consultation fees	
III.	Interest and dividend	
IV.	Other income, indicating the nature thereof.	



SAPTESHWARI HOMES PVT. LTD.

Anil Mihir

Director

SAPTESHWARI HOMES PVT. LTD.

Anil Mihir

Director

SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar
Notes annexed to and forming part of the accounts as at 31st March, 2024

Additional Information to the financial Statement

1 Contingent liabilities and commitments (to the extent not provided for)

Contingent liabilities

- Claims against the company not acknowledged as debt
- Guarantees/ Counter Guarantees
- Other money for which the company is contingently liable

Commitments

- Estimated amount of contract remaining to be executed on capital account and not provided for
- Uncalled liability on shares and other investments partly paid
- Other commitments

2023-24	2022-23
Nil	Nil
Nil	Nil
Nil	Nil

Nil	Nil
Nil	Nil
Nil	Nil

2 The company has not proposed or declared dividend to any shareholder for the financial year

3 Details of unutilised amounts out of issue of securities made for specific purpose

Nil	Nil
-----	-----

4 Details of unutilised amount of fund out of borrowed for specific purpose from Bank/ Fis

Nil	Nil
-----	-----

5 Board opinion on realisable value of Property, Plant and Equipment, Intangible assets Fixed Assets and non-current investments

In the opinion of the Board and to the best of their knowledge and belief, the value of realisation of current and other assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet

6 Auditors Remuneration

	2023-24	2022-23
Statutory Audit Fee	59.00	59.00
Tax Audit Fee	-	-
Fee for taxation matters	-	-
Fee for company law matters	-	-
Fee for management services	-	-
Fee for other services	-	-
Reimbursement of Expenses	-	-
Total	59.00	59.00

7 Earnings Per Share as required by Accounting Standard - 20

Particulars	2023-24	2022-23
Net profit after tax as disclosed in Profit & Loss Account (Amount in Rs without rounding Off)	(139)	(192)
Weighted average number of Equity Shares outstanding (No of Qty.)	10,000.00	10,000.00
Basic Earnings per share (Face value of Rs.10/- per share)	(0.01)	(0.02)

SAPTESHWARI HOMES PVT. LTD.

Sanjay K.

Director

SAPTESHWARI HOMES PVT. LTD.

Devi

Director



SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

8 Related party disclosures as required by Accounting Standard - 18.

Key Management Personnel & their relatives:-

Description of Relationship	Names of related parties
Director	
Director	
Relative of KMP	
Relative of KMP	

31/03/2024

Transactions with Key Management Personnel

Particulars	Associates	KMP	Relatives of KMP	Entities in which KMP relatives of KMP have
1 Interest paid to				
2 Rent Paid to				
3 Balances Outstanding at the end of the year				
Long Term Loans and advance (Given)				
Unsecured Loan (taken)				
4 Balances Outstanding at the end of the Previous year				
Long Term Loans and advance (Given)				
Unsecured Loan (taken)				

Related party relationship are as identified by the company on the basis of available information and accepted by the auditors as correct.

9 Particulars of loans and advances given to or guarantees or securities provided in connection with loans and advances to or Investments made in related parties during the financial year : Nil

10 Additional information pursuant to the provisions of the Companies, Act, 2013 :

Details of consumption of imported and indigenous items *	2023-24		2022-23	
	Value	%	Value	%
Raw Material	Nil	Nil	Nil	Nil
Indigenous	Nil	Nil	Nil	Nil
Imported				
Stores, spare parts (medicines & Raw Material)				
Indigenous	Nil	Nil	Nil	Nil
Imported	Nil	Nil	Nil	Nil

11 Figures for the previous year have been regrouped/reclassified wherever necessary to conform to current period's classification.

12 Title deeds of Immovable Property not held in name of the Company

The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter (as defined under CA 2013)/ director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company, also indicate if in dispute
PPE	Land	There is one Immovable property but it is in the name of Company , so there is no requirement to fill this table				
	Building					
Investment	Land					
	Building					
Non-current others	Land					
	Building					



SAPTESHWARI HOMES PVT. LTD.

Banku R.

Director

SAPTESHWARI HOMES PVT. LTD.

Abhishek

Director

SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

13 Ratio Analysis

Financial Ratio	Numerator	Denominator	Current Year			Previous Year			% Variance
			Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
(a) Current Ratio,	Current Assets	Current Liability	629.29	159.00	3.96	688.29	109	6.31	2.35
(b) Debt-Equity Ratio,	Total Borrowing	Equity + Reserve & Surplus	0	470.29	0.00	-	387.58	0.00	0.00
(c) Debt Service Coverage Ratio,	Net cash accrual+ Term Loan+ Interest	Term Loan+ Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(d) Return on Equity Ratio,	PAT	Equity + Reserve & Surplus	(139.00)	470.29	-0.30	(191.71)	387.58	-0.49	-0.20
(e) Inventory turnover ratio,	Net Sales	Average inventory	Nil	Nil	Nil	Nil	Nil	Nil	Nil

SAPTESHWARI HOMES PVT. LTD.

SAPTESHWARI HOMES PVT. LTD.

Director

Director



(f)	Trade Receivables turnover ratio,	Credit Sales	Average trade receivables	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(g)	Trade payables turnover ratio,	Credit purchase	Average trade payables	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(h)	Net capital turnover ratio,	Revenue from Operations	Working Capital = Total Current Asset - Total Current Liabilities	0	470.29	-	-	579.29	102.69	Nil	Nil
(i)	Net profit ratio,	PAT	Total income	(139.00)	-	#DIV/0!	(191.71)	0	-	#DIV/0!	Nil
(j)	Return on Capital employed,	Earning Before interest and taxes	Capital Employed	(139.00)	470.29	(0.30)	(191.71)	387.58	(0.49)	-0.20	Nil
(k)	Return on investment.*	---	---	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

*As the Company has investment but no dividend is received during the year and in previous year, so return of investment is calculated

SAPTESHWARI HOMES PVT. LTD.

SAPTESHWARI HOMES PVT. LTD.

Chakraborty

Director

Director



SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar

14 Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment during the year.

15 Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

The Company has not granted any Loans or Advances in the nature of loans during the year to its promoters, directors, KMPs and the related parties.

16 Capital-Work-in Progress (CWIP)

(a)	CWIP aging schedule					Total*	
CWIP	Amount in CWIP for a period of				Current Yr	Prev Year	
	Less than 1 year	1-2 years	2-3 years	More than 3 years			
Projects in progress	There is no capital WIP						
Projects temporarily							
Previous Year							
*Total shall tally with CWIP amount in the balance sheet.							

(b)	For capital-work-in progress, whose completion is					
CWIP	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	There is no capital WIP					
Projects temporarily						
Previous Year						
**Details of projects where activity has been suspended shall be given separately.						

17 Intangible assets under development:

(a) 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	Current Yr	Prev Year
Projects in progress	There is no Intangible Assets WIP					
Projects temporarily						
Previous Year						
* Total shall tally with the amount of Intangible assets under development in the balance sheet.						

(b) For Intangible assets under development, whose						
Intangible assets under development	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Project 1	There is no Intangible Assets WIP					
Project 2*						
Previous Year						
**Details of projects where activity has been suspended shall be given separately.						

18 Details of Benami Property

The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for the holding any Benami property.

19 Borrowings from banks or financial institutions-Quarterly Returns/ Statements

Company has not borrowed from banks or financial institutions on the basis of security of current assets during the year.



SAPTESHWARI HOMES PVT. LTD.

SAPTESHWARI HOMES PVT. LTD.

Director

Director

20 Wilful defaulter

The company has not been declared a wilful defaulter during the year by any bank or financial Institution or other lender.

21 Relationship with Struck off Companies :

The company does not have any transaction during the year with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

22 Registration of charges or satisfaction with Registrar of Companies

The company was not required to get charges or satisfaction of charges to be registered with Registrar of Companies as it did not have any borrowing during the year.

23 Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

24 Compliance with approved Scheme(s) of Arrangements

The Company did not enter into any Scheme of Arrangements during the year, requiring approval thereof by, nor any such scheme was approved by the Competent Authority during the year, in terms of sections 230 to 237 of the Companies Act, 2013.

25 Utilisation of Borrowed funds and share premium:

(A) The Company has not advanced or given loan or invested funds through any intermediary during the year, to any other person(s) or entity(ies), including foreign entities, being Ultimate Beneficiary, identified in any manner whatsoever by or on behalf of the company.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities, (Funding Party) with the understanding that the company shall 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).

26 Undisclosed income

The Company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, therefore there is no such previously unrecorded transactions relating to the such income in question.

27 Corporate Social Responsibility (CSR)

The company is not covered during the year under section 135 of the Companies Act, 2013. Therefore, the provisions related to Corporate Social Responsibility are not applicable to the Company during the year.

28 Details of Crypto Currency or Virtual Currency

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

29 Others :

- 1 Expenses supported by internal voucher have been certified as bona fide business expenditure by the Directors.
- 2 Cash balance is as certified by the directors.

Chartered Accountants

Firm Registration No. 0303038E

Amit Bhattacharya
(Amit Bhattacharya)
Partner

Membership No.- 413281

Place : Patna

Date:- 26th August, 2024



Deepak Kumar Singh
Deepak Kumar Singh
(Director)
DIN: 05322717

Suchit Kumar
Suchit Kumar
(Director)
DIN: 09441263

Place : Patna

Date:- 26th August, 2024

SAPTESHWARI HOMES PRIVATE LIMITED
REG. OFFICE 509, MANGAL TOWER, 5TH FLOOR, ESTATE TIMBER PREMISES,
OLD H. B. ROAD, RANCHI-834001. (JHARKHAND)

Note No.- 9

Property, Plant And Equipment

Description of Assets	Gross Block			DEPRECIATION			Net Block As at 31st Mar 2024
	As at 1st April 2023	Addition during the year	Sale during the year	As at 31st MARCH 2024	Up to 31st March 2023	Adjustment during the period 2023-24	Up to 31st March 2024
Tangible Assets							
Office Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible Assets							
Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description of Assets	Gross Block			DEPRECIATION			Net Block As at 31st Mar 2023
	As at 1st April 2022	Addition during the year	Sale during the year	As at 31st MARCH 2023	Up to 31st March 2022	Adjustment during the period 2022-23	Up to 31st March 2023
Tangible Assets							
Office Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible Assets							
Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Designed for Identification Only
 for Anil Mihir And Associates
 Chartered Accountants
 Firm Registration No. 303038E



ABHAY BHATTACHARYA
 Partner
 Membership No.- 413281

For Sapteshwari Homes Private Limited

Deepak Kumar Singh
 (Director)
 DIN: 05322717

Suchit Kumar
 (Director)
 DIN: 09441263

Place : Patna
 Date:- 26th August, 2024

SAPTESHWARI HOMES PRIVATE LIMITED

**REG. OFFICE : C/O Saroj Devi, Ram Janki Path, Ground Floor
Kapil Niwas Kali Mandir, Hanuman Nagar, Patna 800020, Bihar**

Annexure - "A"

Depreciation Chart For Assessment Year '2024-2025' as per Income Tax Act, 1961

Sl. No.	Description/ Block of Assets	Rate	Opening WDV	Additions		Deductions		Closing Balance	Normal Depreciation	Addition Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
				180 days or more	Less than 180 days	180 days or more	Less than 180 days						
1	Office Building	10%	-	-	-	-	-	-	-	-	-	-	N
	Total Rs.												N

For Sapteshwarl Homes Private Limited

Deepak
Deepak Kumar Singh
(Director)
DIN: 05322717

Place : Patna
Date:- 26th August, 2024

**In terms of Separate report of even date
For Anil Mihir And Associates
Chartered Accountants
Firm Registration No. 303038E**

Abhattacharya

(CA AMIT BHATTACHARYA)
Partner
Membership No.- 413281

Place : Patna
Date:- 26th August, 2024



Deferred Taxation Calculation

Depreciation as per Companies Act: -

Depreciation as per Income Tax Act: -

Particulars	Opening	Charge/(Credit) to P/L	Closing
Deferred Tax Liability	-	FALSE	-
Total (A):	-	FALSE	-
Deferred Tax Asset	-	-	-
Total (B):	-	-	-
Total (A-B):	-	-	-
If negative, credit P/L			If negative, DTA
If positive, debit P/L			If positive, DTL



SAPTESHWARI HOMES PVT. LTD.

Ankur B.

Director

SAPTESHWARI HOMES PVT. LTD.

Devi

Director