



M. I. Hussain & Co.

Chartered Accountants

C/o Talat Bano, Amir Cottage, Ramna Road, Patna - 800004, Bihar.

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Independent Auditor's Report

To the Members of
NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT JAMAL ROAD,
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **NANDANI HOMES PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 2025**, 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 financial statements give the information required by the Companies Act, 2013 ("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, 2025**, and its **Loss** 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 Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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.



Emphasis of Matter (EOM):

- a) *We draw attention that the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software.*
- b) *Revenue has been recognised on sale of flats. Proportionate completion method has not been followed.*
- c) *Net worth of the Company is negative by ₹ 45,00,804.58 as on 31/03/2025, while previous year it was Rs. 12,55,648.68. The management say that the Company is doing business properly and It's going concern concept is intact*

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 Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, Loss 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 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.

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



Auditor's Responsibilities for the Audit of the Standalone 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

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:
 - (a) 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.
 - (b) 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 except for the matters stated in the paragraph 7(f) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - (c) The Financial Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on **March 31, 2025** taken on record by the Board



of Directors, none of the directors is disqualified as on **March 31, 2025** from being appointed as a director in terms of Section 164 (2) of the Act.

- (f) 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.
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31st March 2025 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable
- (h) 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) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- (e) The company has not declared any dividend during the year.
- (f) **Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on audit trail feature of the said software.**

For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315

Place: Patna
Date: 27/09/2025



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

(Md. Muhammad Imam Hussain)

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

WDIN: 25066920BMI BSR 1786

NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

BALANCE SHEET AS AT 31ST MARCH 2025

(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	21,000.00	21,000.00
(b) Reserves and Surplus	2	(66,008.05)	(33,556.49)
(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	3,601.21	2,754.47
(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		-	-
(c) Other Current Liabilities	8	18,300.34	876.74
(d) Short-Term Provisions	9	1,030,675.92	736,626.67
		1,000.00	3,108.49
Total Equity and Liabilities		1,008,569.43	730,809.88

II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		1,069.51	2,094.85
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	80,250.00	71,000.00
(c) Deferred Tax Assets (Net)		498.64	388.45
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	16,300.00	15,300.00

2 Current Assets

(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	-	1,000.00
(d) Cash and Cash Equivalents	17	48,967.24	31,684.30
(e) Short-Term Loans and Advances	18	87,075.55	73,856.24
(f) Other Current Assets	19	774,408.49	535,486.05

Total Assets		1,008,569.43	730,809.88
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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 : 27/09/2025

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315
NEYAZ AHMED
Director, DIN - 06977315



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

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

Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

RATANMALA KUMARI
Director, DIN - 02892033

UDIN: 25066920BMI BSR 1786

NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in ₹ Hundred)

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	27,056.25	100,750.00
II Other Income	B	671.42	71.10
III Total Income (I+II)		27,727.67	100,821.10
IV EXPENSES:			
Cost of Materials Consumed	C	21,645.00	60,372.93
Purchase of Stock-in-Trade			
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	26,110.00	20,355.00
Finance costs	F	-	-
Depreciation and amortization expenses		1,025.34	1,359.77
Other Expenses	G	11,509.08	13,935.39
Total expenses (IV)		60,289.42	96,023.09
V Profit/(Loss) before exceptional items and tax	(III-IV)	(32,561.75)	4,798.01
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	(32,561.75)	4,798.01
VIII Extraordinary items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	(32,561.75)	4,798.01
X Tax expense: -			
(1) Current Tax		-	4,488.15
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTL	(110.19)	(146.12)
XI Profit/(Loss) for the period from continuing operation	(IX-X)	(32,451.56)	455.98
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)	(32,451.56)	455.98
XVI Earnings per equity share:			
(1) Basic	In ₹	(15.45)	0.22
(2) Diluted	In ₹	(15.45)	0.22

In terms of our report of even date.
Place: Patna
Date : 27/09/2025

See accompanying notes to the financial statements.

Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033
RATANMALA KUMARI
Director, DIN - 02892033

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315
NEYAZ AHMED
Director, DIN - 06977315



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

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

UDIN: 25066920BMI BSR1786

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**Cash Flow Statement
As On 31/03/2025**

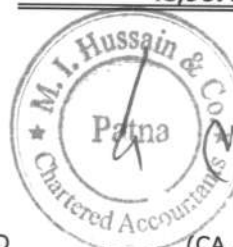
	Particulars	Amount	Amount
		(Amount in ₹ Hundred)	
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax		(32,561.75)
	Add Back: -		
	Depreciation	1,025.34	
	Preliminary Expenses w/off	-	
	Loss on sale of Assets	-	
	Interest expense	-	
	Others if any	-	
	Deduct: -		1,025.34
	Interest income	-	
	Profit on sale of Assets	-	
	Others if any	-	
	Operating profit before working capital changes		(31,536.41)
	Adjustments for:		
	Decrease/(Increase) in Receivables	-	
	Decrease/(Increase) in Inventories	-	
	Increase/(Decrease) in Payables	310,211.10	310,211.10
	Cash generated from operations		278,674.69
	Income Tax paid		-
	Cash flow before extraordinary item		278,674.69
	Proceeds from earthquake disaster settlement		-
	Net Cash flow from Operating activities		278,674.69
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	
	Sale of Fixed Assets	-	
	Increase in Advances & others	(13,219.31)	
	Increase in other CA	(248,172.44)	
	Interest income	-	
	Net Cash used in Investing activities		(261,391.75)
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		-
	Net increase in cash & Cash Equivalents		17,282.94
	Cash and Cash equivalents as at	31/03/2024	31,684.30
	Cash and Cash equivalents as at	31/03/2025	48,967.24

Cash & Cash Equivalents	As on	
	31/03/2025	31/03/2024
Cash in Hand	2,565.15	3,279.52
Cash at Bank	46,402.09	28,404.78
Cash & Cash equivalents as stated	48,967.24	31,684.30

Place: Patna
Date : 27/09/2025

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Director

NEYAZ AHMED
Director, DIN - 06977315



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

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

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Din-02892033

RATANMALA KUMARI
Director, DIN - 02892033

UDIN: 25066920BMI BSR1786

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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

(2,50,000 Equity Shares of Rs.10 Each)

25,000.00 **25,000.00**

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

(2,10,000 Equity Shares of Rs.10 Each)

21,000.00 21,000.00

21,000.00 **21,000.00**

Reconciliation Of Number of Shares: -

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

210,000.00 210,000.00

Add :- Number of Shares Issued during the period

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

210,000.00 **210,000.00**

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

S. No.	Promoters Name	2024-25	2024-25	
		No of Share	% of Total Share	% change During the Year
1	RATAN MALA KUMARI	5100	2.43	-
2	NEYAZ AHMED	204900	97.57	-
		210000	100.00	-

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

S. No.	Promoters Name	2023-24	2023-24	
		No of Share	% of Total Share	% change During the Year
1	RATAN MALA KUMARI	5100	2.43	-
2	NEYAZ AHMED	204900	97.57	-
		210000	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	NEYAZ AHMED	204900	97.57	97.57
2	RATAN MALA KUMARI	5100	2.43	2.43
		210000	100.00	100.00

Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.10 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.

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

		(Amount in ₹ Hundred)	
Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Reserve & Surplus			
Note. - 2			
(a) Securities Premium			
Opening Balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing Balance	A	-	-
(b) Revaluation Reserve			
Opening Balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing Balance	B	-	-
(c) Surplus (Statement of Profit & Loss)			
Opening Balance		(33,556.49)	(31,567.11)
Add : Addition during the year		(32,451.56)	455.98
		(66,008.05)	(31,111.14)
Less : Deduction during the year			
: - MAT Tax Credit/Liability adjustment		-	2,445.35
: -Transfer		-	-
		-	2,445.35
Closing Balance	C	(66,008.05)	(33,556.49)
TOTAL (A+B+C)		(66,008.05)	(33,556.49)

Long-Term Borrowing

Borrowings:

Note. - 3

Secured Borrowings: -

Term loans

From Banks

Installments Due Within One Year

Loans and advances from Related Parties

Total (A)

Un-Secured Borrowings: -

Term loans

Loans Repayable on Demand

From Banks

Installments Due Within One Year

From other Parties

Loans and advances from Related Parties

Total (B)

Total (A) + (B)

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
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Director
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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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	[Sub Note -1]		
(i) Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		3,601.21	2,754.47
(b) Others (specify nature)		-	-
		3,601.21	2,754.47

Long-Term Provisions
Note. -5

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

Short-Term Borrowings
Note. - 6

Secured Borrowings: -

Loans Repayable on Demand

From Banks		-	-
From other Parties		-	-
Loans and advances from Related Parties		-	-
Current Maturities of Long Term Borrowings		-	-
Other loans advances (specify nature)		-	-
Total (A)		-	-

Un-Secured Borrowings: -

Loans Repayable on Demand

From Banks		-	-
From other Parties		-	-
Loans and advances from Related Parties		-	-
Current Maturities of Long Term Borrowings		-	-
Other loans advances (specify nature)		-	-
Total (B)		-	-
Total (A) + (B)		-	-

Trade Payable
Note. - 7

For trade payables outstanding, ageing schedules is given:

Trade Payables Ageing Schedule	[Sub Note -1]	18,300.34	876.74
		18,300.34	876.74

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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

Other Current liabilities:
Note. - 8

Advance Against Booking:-		
Vrindavan Heights	121,213.35	700,531.50
Other Projects	856,153.36	-
	-	-
GST Payable Up to 31.03.2023	1,371.59	1,371.59
GST Payable for 2023-24	116.21	1,663.93
GST Payable for 2024-25	3,195.80	
TDS Payable up to 31.03.2023	4,313.96	4,313.96
TDS Payable_2023-24	-	1,459.50
TDS Payable_2024-25	933.88	-
Tax Liability up to 31.03.2023	8,289.35	8,289.35
Tax Liability-2023-24	748.49	
Other Payable	13,123.06	3,123.06
Salary Payable	14,079.80	11,171.78
Expenses Payable	2,209.00	2,342.00
Payable to Director	2,568.09	-
Fee Payable	2,254.00	2,360.00
Audit Fee payable	106.00	-

1,030,675.92	736,626.67
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Short-Term Provisions
Note. - 9

Provision for Audit Fee	106.00	106.00
Provision for Consultancy Fee	894.00	2,254.00
Provision for TAX after MAT Tax Adjusment	-	748.49

1,000.00	3,108.49
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Non-Current Investments
Note No. - 11

(a) Investment in Helios Plantation	80,250.00	71,000.00
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80,250.00	71,000.00
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Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	80,250.00	71,000.00
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; - (Neyaz Ahmed).
Unsecured, considered good;
Doubtful
- (c) Other Loans and Advances

-	-
-	-
-	-
-	-

-	-
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Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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 receivables on deferred credit terms);
(a) Secured, considered good;
(b) Unsecured, considered good;
(c) Doubtful

[Sub Note -2]

16,300.00 15,300.00
- -
- -

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

- -
- -

16,300.00 15,300.00

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

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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;	-	1,000.00
(b) Unsecured, considered good;	-	-
(c) Doubtful	-	-

-	1,000.00
---	-----------------

Cash and Cash Equivalents

Note No. - 17

(a) Balances with banks;		
SBI-36506321128	6,409.20	12,985.51
ICICI-061605001481	2,565.15	3,279.52
ICICI-057905003668	105.34	346.57
ICICI-625905052492 (VRINDAVAN HEIGHTS, RERA 100%)	26,552.46	473.80
ICICI-057905501631 (AMAN SKS COMPLEX C and D, RERA 70%)	550.00	500.00
(b) Cheques, drafts on hand;	-	-
(c) Cash on hand;	-	-
(d) Fixed Deposit with Bank	11,372.11	12,760.98
(e) Interest Accrued on FD	1,200.00	1,200.00
	212.98	137.92

48,967.24	31,684.30
------------------	------------------

Fixed deposits with more than twelve months maturity Value is Rs.	1,200.00	1,200.00
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.	1,200.00	1,200.00

Short-Term Loans and Advances:

Note. - 18

(a) Loans and advances to related parties (giving details thereof);		
Secured, considered good;		
(i) Advance Against remuneration: -		
Neyaz Ahmad	-	8,529.69
Ratan Mala Kumari	-	2,000.00
(ii) NANDANI AND TBIPL INFRA PRIVATE LIMITED	9,500.00	
(CIN:-U68200BR2024PTC068827)		
Unsecured, considered good;	-	-
Doubtful.	-	-
(b) Others (specify nature).	-	-
Advance Rent	521.30	521.30
Business Advance	77,054.25	62,805.25

87,075.55	73,856.24
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Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
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Ratanmala Kumari
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

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		
(i) Advances to Supplier	74,835.76	53,711.32
(ii) GST Input/ Cash Ledger	-	1,359.08
(iii) Project Cost:-		478,311.31
Vrindavan Heights	326,589.11	-
Other Projects	346,748.42	-
(iv) MAT Tax Credit	2,104.34	2,104.34
(v) Advance Against remuneration: -		
Neyaz Ahmad (Director, DIN - 06977315)	22,780.85	-
Ratan Mala Kumari (Director, DIN - 02892033)	1,350.00	-
	774,408.49	535,486.05

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 capital
 - (b) Uncalled liability on shares and other investment partly paid
 - (c) Other (specify nature)

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

Note No. - A
Revenue From Operations

- (a) Sale of Service
- (b) Sale of Flats

27,056.25 100,750.00

27,056.25 100,750.00

Note No. - B
Other Income

- (a) Interest on FD
- (b) Discount Income
- (c) Liability Written Off

75.06 71.10
6.36 -
590.00 -

671.42 71.10

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Neyaz Ahmed
Managing Director
Din-06977315



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Ratanmala Kumari
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED
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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

		(Amount in ₹ Hundred)	
Particulars		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		21,645.00	60,372.93
		21,645.00	60,372.93
Less: Closing Stocks of Raw material		-	-
		21,645.00	60,372.93
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		7,920.00	6,300.00
Staff Welfare Expense		1,390.00	255.00
Director Remuneration		16,800.00	13,800.00
		26,110.00	20,355.00

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Director
Din-02892033

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - F		
Finance Cost		

(a) Interest expense;

-	-
---	---

Note No. - G
Other Expenses

Statutory Audit Fee	106.00	106.00
Consultancy Fee	894.00	2,254.00
Professional fee	1,222.67	945.00
Bank Charges	177.89	289.20
Business Promotion	51.12	571.10
Travelling & Conveyance	740.68	220.34
Electricity & Fuel Expense	230.00	220.65
Miscellaneous Expenses	140.09	10.14
GST Late Fee & Interest	398.00	1,936.97
Newspaper & Periodicals	15.23	3.34
Office Maintaince	181.13	547.41
Office Rent	1,311.67	3,136.04
Printing & Stationary	297.18	133.20
Repair & maintainance	366.68	502.42
Roc Filing Expense	93.00	50.00
Telephone & Internet	82.13	317.79
Vehicle Running & Maintaince	2,484.49	2,691.80
Advertisement	100.00	-
Brokerage & Commission	350.00	-
GST Expense	935.90	-
BAD Debts	509.35	-
Office Expenses	521.87	-
Registration Fee	300.00	-

11,509.08	13,935.39
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Din-06977315

Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033



NANDANI HOMES PRIVATE LIMITED

CIN - U45202BR2010PTC015292

FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD

P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

Trade Payables Ageing Schedule**Sub Note. - 1****(Amount in ₹ Hundred)**

Particulars	Outstanding for following periods from due date of payment (2024-25)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	18,300.34	846.74	2,754.47	-	21,901.55
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	18,300.34	846.74	2,754.47	-	21,901.55

Particulars	Outstanding for following periods from due date of payment (2023-24)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	876.74	2,754.47	-	-	3,631.21
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	876.74	2,754.47	-	-	3,631.21

Neyaz Ahmed
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Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumar
For Nandani Homes Pvt. Ltd.
Ratanmala Kumar
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED

CIN - U45202BR2010PTC015292

FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD

P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

Trade Receivables ageing schedule**Subnote. -2**

Particulars	Receivables for following periods from due date of payment (2024-25)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	-	-	1,000.00	-	15,300.00
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	-	-	1,000.00	-	15,300.00
					16,300.00

Particulars	Receivables for following periods from due date of payment (2023-24)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	-	1,000.00	-	-	15,300.00
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	-	1,000.00	-	-	15,300.00
					16,300.00

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
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Ratanmala Kumari
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED
CIN - U45202BR2010PTC015292
FLAT NO. 304, SAKET PLAZA APARTMENT, JAMAL ROAD
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

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

(i) Property, Plant and Equipment as on 31-03-2025

(Amount in ₹ Hundred)

Sl. No.	Particulars	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		Original Cost	Addition	Sale/Scrap	up to 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025
1	Computer & Printer	669.00	-	-	664.55	4.45	669.00	-
2	Furniture & Fixture	2,472.70	-	-	1,652.52	214.09	1,866.61	606.09
3	Office Equipment	307.70	-	-	300.81	6.89	307.70	-
4	Mobile	1,199.87	-	-	575.79	410.49	986.28	213.59
5	Fridge	119.00	-	-	99.85	8.65	108.50	10.50
6	Aircondition	200.00	-	-	151.72	22.02	173.74	26.26
7	Television	145.00	-	-	121.68	10.54	132.22	12.78
8	Laptop	1,290.00	-	-	801.27	310.11	1,111.38	178.62
9	Vibrator	178.50	-	-	118.73	38.10	156.83	21.67
Current Year's Figures		6,581.77	-	-	4,486.92	1,025.34	5,512.26	1,069.51
Previous Year's Figures		4,751.77	1,830.00	-	3,127.15	1,359.77	4,486.92	2,094.85

(ii) Intangible Assets

Sl. No.	Particulars	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		Original Cost	Addition	Sale/Scrap	up to 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025
1	NIL	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-

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

(a) For Capital-work-in progress, following ageing 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	
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	
Project 1	-	-	-	-
Project 2	-	-	-	-

(iv) Intangible assets under development:

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

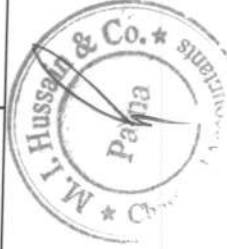
Intangible assets under development ageing schedule

Intangible assets under development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 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	
Project 1	-	-	-	-
Project 2	-	-	-	-

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Mobile No - 966199922

e-Mail - nandanihomespvtltd@gmail.com

SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2025

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 08/02/2010.

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) Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the

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future benefits from the existing asset beyond its previously assessed standard of performance

- b) None of the Fixed Assets has been valued during the year.

DEPRECIATION, AMORTISATION AND DEPLETION: -

- a) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

IMPAIRMENT: -

- a) An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.
- b) There is no such case

INVESTMENTS: -

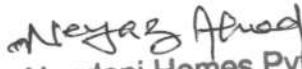
- a) Investment has been made in Helios Plantation of Rs. 71,00,000/- while previous year it was Rs.61,25,000/-

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 sale of flats. Interest on FD has been recognized.
- c) Proportionate completion method has not been followed. Revenue has not been recognised on this basis.

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.


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Managing Director
Din-06977315




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PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- 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.
- 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.
- Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- There is no such case.

INCOME TAXES: -

- 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.
- Provision for tax has been made in the accounts.
- MAT Tax details are: -

Financial Year	MAT Tax	Adjustment	Balance
2021-22	5,84,400.00	3,73,966.00	2,10,434.00

- 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
31/03/2024		38,845.00		DTA
During the Year		11,019.00		DTA
31/03/2025			49,864.00	DTA

Neyaz Ahmed
For Nandani Homes Pvt. Ltd.
Neyaz Ahmed
Managing Director
Din-06977315



Ratanmala Kumari
For Nandani Homes Pvt. Ltd.
Ratanmala Kumari
Director
Din-02892033

NANDANI HOMES PRIVATE LIMITED

CIN - U45202BR2010PTC015292

FLAT NO. 304, SAKET PLAZA APARTMENT JAMAL ROAD,
P.S. GANDHI MAIDAN, PATNA-800001, BIHAR

Mobile No - 966199922

e-Mail - nandanihomespvtltd@gmail.com

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

LEASESES: -

- a) Premise has been taken on lease.

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)	
		31/03/2025	31/03/2024
(a)(i)	Paid up share capital	21,00,000.00	21,00,000.00
(ii)	Free reserves	-	-
(iii)	Securities Premium Account	-	-
	Total	21,00,000.00	21,00,000.00
(b) (i)	Accumulated Loss	66,00,804.58	33,55,648.68
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total	66,00,804.58	33,55,648.68
(c)	Net worth (a) - (b)	-45,00,804.58	-12,55,648.68

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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.

Name of related parties	Key Management Personnel	Relatives of Key Management Personnel	Associates	Total
Remuneration	16,80,000.00			16,80,000.00

Subsidiaries: -

- 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
- 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.
- There is no such case

Fellow Subsidiaries: -

- A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- 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		

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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
RATANMALA KUMARI	Director	02892033
NEYAZ AHMED	Director	06977315

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
RATANMALA KUMARI	Director	02892033	08/02/2010	NA
NEYAZ AHMED	Director	06977315	18/09/2014	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
RATANMALA KUMARI	Director	4,80,000.00	NA
NEYAZ AHMED	Director	12,00,000.00	NA

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.

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MSMED Act 2006

- a) The 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

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) Not Applicable.

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

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RATIOS DISCLOSURES: -

RATIOS	31-03-2025	31-03-2024	% of Variance
Current Ratio	0.87	0.87	0.03
Debt-Equity Ratio		-	
Debt Service Coverage Ratio		-	
Return on Equity Ratio	0.72	-0.04	Not relevant
Inventory Turnover Ratio		-	
Trade Receivables Turnover Ratio	-	0.03	
Trade Payables Turnover Ratio	1.43	0.10	
Net Capital Turnover Ratio	-0.60	-8.02	Not relevant
Net Profit Ratio	-119.94	0.45	
Return on Capital Employed	72.35	-38.21	Not relevant
Return on investment	72.10	-3.63	Not relevant

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)	INVESTMENT

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

- i) **Current Ratio:** - The Ratio is not applicable since change is less than 25%.

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- ii) **Debt-Equity Ratio:** - The Ratio is not applicable.
- iii) **Debt Service Coverage Ratio:** - The Ratio is not applicable.
- iv) **Return on Equity Ratio:** - The ratio is irrelevant since Shareholder's Equity is negative.
- v) **Inventory Turnover Ratio:** - The Ratio is not applicable.
- vi) **Trade Receivables Turnover Ratio:** - Net Credit sale is NIL. This is the reason for change in the ratio by more than 25%.
- vii) **Trade Payables Turnover Ratio:** - Net Credit purchase is more than the previous year. This is the reason for change in the ratio by more than 25%
- viii) **Net Capital Turnover Ratio:** - The ratio is irrelevant since Shareholder's Equity is negative.
- ix) **Net Profit Ratio:** - Company is in loss during the year. This is the reason for change in the ratio by more than 25%.
- x) **Return on Capital Employed:** - The ratio is irrelevant since Shareholder's Equity is negative.
- xi) **Return on investment:** - The ratio is irrelevant since Shareholder's Equity is negative.

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) The company does not have any such immovable properties.

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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.
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. Net worth of the Company is negative by ₹ 45,00,804.58 as on 31/03/2025, while previous year it was Rs. 12,55,648.68. Financial position is improving. During the year MAT Tax Credit adjustment has been made in the Profit & Loss Account. The Company is in profit before tax. The Company is doing business properly. It's going concern concept is intact.
6. Figures reported in financial statements are in ₹ hundred.

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NEYAZ AHMED
DIRECTOR, DIN - 06977315

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Ratanmala Kumari
Director
Din-02892033
RATANMALA KUMARI
DIRECTOR, DIN - 02892033

Date: - 27/09/2025

Place: - Patna



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To,

Auditor

Dear Sir,

Re: Audit for the year ended **31st March 2025**

This representation letter is provided in connection with your audit of the financial statements of **NANDANI HOMES PRIVATE LIMITED** for the year ended **31st March 2025** for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of **NANDANI HOMES PRIVATE LIMITED** as of **31st March 2025** 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.

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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


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- Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
27. The company has not declared any dividend during the year.
28. There has been no change in the nature of business during the year
29. There is no capital asset which was converted into stock in trade.
30. That there is no demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957.
31. All the loans or deposit or repayment thereof was made by account payee cheques or demand.
32. We have complied with Income Tax provisions in respect of deduction of TDS.
33. All the payments in respect of any revenue item has been made in compliance with the provisions of Section 40(A)(3) of the Income Tax Act'1961.
34. Our Books of Accounts and Other Records are kept at our address as mentioned above.
35. It is not possible to provide information of expenditure in respect of entities registered under GST & also in respect to entities not registered under GST.
36. the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software

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

Thanking you
Yours faithfully,


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Director
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RATANMALA KUMARI
DIRECTOR, DIN - 02892033

Date: - 27/09/2025
Place: - Patna