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INDEPENDENT AUDITORS' REPORT

TO, THE MEMBERS OF ANCHITA DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **ANCHITA DEVELOPERS PRIVATE LIMITED *("the Company")*** which comprises the Balance Sheet as at March 31, 2025 and 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 (hereinafter referred to as "the Financial Statements").

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 Standards prescribed under section 133 of the act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit for the year ended on that date.

Basis of 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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.

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Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

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report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
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 accounts as required by law have been kept by the Company so far as it appears from our examination of those books;

   c. the Balance Sheet, the Statement of Profit and Loss 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 prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.

   e. On the basis of 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

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director in terms of Section 164 (2) of the Act.

f. Since the Company's status as per last audited financial statements is small company, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls .

g. With respect to the matter to be included in the Auditor's Report under section 197 (16): The company is a private limited company under the definition of the Act, hence the provisions of section 197 (read with schedule V) of the Act is not applicable to the company.

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:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a) The management has represented that, to the best of its knowledge and belief, 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 or entity, 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 person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity 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

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person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has not a feature of recording audit trail (edit log) facility.

For, B. K Pandey & Co.
Chartered Accountants
FRN.- 010480C

Date:-30-10-2025
Place:- Patna

B.K. PANDEY & CO. PATNA Chartered Accountants

(CA B. K. Pandey)
Proprietor
Membership No. 079263
UDIN: 25079263LAPDVF5416

Board Report in accordance with Companies Act 2013

DIRECTORS' REPORT OF ANCHITA DEVELOPERS PRIVATE LIMITED FOR THE FINANCIAL YEAR 2024-2025

To,
The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2025.

Financial Highlights (Standalone and Consolidated)
During the year under review, performance of your company as under:

(Rupees in Lakhs)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Turnover	58624000.00	27,25,000.00
Profit/(Loss) before taxation	5430867.76	43,039.69
Less: Tax Expense	1412019.00	11,188.00
Profit/(Loss) after tax	4018848.76	31,851.69
Add: Balance B/F from the previous year	(658797.65)	(6,90,649.34)
Balance Profit / (Loss) C/F to the next year	3360051.11	(6,58,797.65)

State of Company's Affairs and Future Outlook
Nature of Business: Builder
Sale Growth: Optimum as the project disposed entirely.
Profit Growth: Optimum as the project disposed entirely
Future Plan: Company is planning to improve the business in terms of quantity, quality and profit and for this purpose the management has framed a lot of policies and strategies.

Change in nature of business, if any
No change.
Dividend
No Dividend Declared

Amounts Transferred to Reserves
Nil

Changes in Share Capital, if any
During the Financial Year 2024-2025, the share capital of the Company has not changed under Private Placement/Preferential allotment/Rights issue /Employee Stock Option Scheme of the Company.

Disclosure regarding Issue of Equity Shares with Differential Rights
Not Applicable

Board Report in accordance with Companies Act 2013

Disclosure regarding issue of Employee Stock Options
Not Applicable

Disclosure regarding issue of Sweat Equity Shares
Not Applicable

Number of Board Meetings
During the Financial Year 2024-2025, 06 meetings of the Board of Directors of the company were held.

Particulars of Loan, Guarantees and Investments under Section 186

Details of Loans:

SL No	Date of making loan	Details of Borrower	Amount	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if reqd)	Rate of Interest	Security
			Nil						

Details of Investments:-

SL No	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if reqd)	Expected rate of return
			Nil				

Details of Guarantee / Security Provided:

SL No	Date of providing security/guarantee	Details of recipient	Amount	Purpose for which the security/guarantee is proposed to be utilized by the recipient	Date of BR	Date of SR (if any)	Commission
			Nil				

Particulars of Contracts or Arrangements with Related Parties
Nil

Explanation to Auditor's Remarks
No Specific remark by auditor

Material Changes Affecting the Financial Position of the Company
Nil

Board Report in accordance with Companies Act 2013

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo: Not Applicable

Details of Subsidiary, Joint Venture or Associates
Nil

Risk Management Policy
Not Applicable

Details of Directors and Key Managerial Personnel
Details of Directors and KMP appointed or resigned during the year: No any Director is appointed or resigned during the year.
Details of directors retiring by rotation in the ensuing Annual General Meeting: No any Director is retired by rotation.

Details of significant & material orders passed by the regulators or courts or tribunal
Nil

Voluntary Revision of Financial Statements or Board's Report
Nil
Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements
There is adequate financial control.

Deposits
I. Nil

Receipt of any commission by MD / WTD from a Company or for receipt of commission / remuneration from it Holding or subsidiary
Nil

Secretarial Audit Report
Not Applicable
Corporate Social Responsibility (CSR) Policy
Not Applicable

Fraud Reporting (Required by Companies Amendment Bill, 2014)
Details regarding fraud which have been reported to the Audit Committee / Board but not to CG have to be disclosed: Nil.

Statutory Auditors
NO change in Statutory Auditor

Cost Auditors

Board Report in accordance with Companies Act 2013

Not Applicable

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit /loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. *[List of laws applicable to the company may be mentioned here]*

f) [*additional point in case of Listed Entities*] - the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support

Director
DIN:- 01935968
For and on behalf of the Board of Directors

Place: Patna
Date: 20-09-2025