



Independent Auditor's Report

To the Members of

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **HOME HEART CONSTRUCTIONS PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 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) The Net-worth of the Company is negative by Rs. 6,28,675.76, The management states that there is no impact on GOING-CONCERN of the Company.

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.

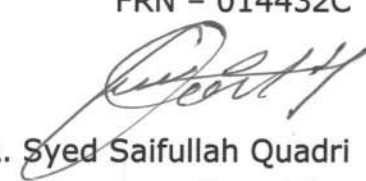
(e) The company has not declared any dividend during the year.

(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.**

Place: Patna
Date: 29/09/2025



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


CA. Syed Saifullah Quadri
Proprietor
M. No - 401009

UDIN- 25401009BM IOXP 4343.

HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
SAMANPURA, PATNA-800014, 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
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I. EQUITY AND LIABILITIES

(1) Shareholder's Funds

(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	(7,286.76)	18,400.65
(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	23,266.07	20,713.70
(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		38,772.77	5,157.01
(c) Other Current Liabilities	8	124,034.87	94,893.04
(d) Short-Term Provisions	9	1,531.64	2,566.37

Total Equity and Liabilities		181,318.59	142,730.76
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II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	-	-
(c) Deferred Tax Assets (Net)		-	5.26
(d) Long-term Loans and Advances	12	176.00	176.00
(e) Other Non-Current Assets	13	3,957.25	5,408.60

2 Current Assets

(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	-	-
(d) Cash and Cash Equivalents	17	29,008.29	33,614.52
(e) Short-Term Loans and Advances	18	-	-
(f) Other Current Assets	19	148,177.05	103,526.38

Total Assets		181,318.59	142,730.76
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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 : 29/09/2025

Shomail Fatima
SHOMAIL FATIMA
Director, DIN - 08723313

Nasir Asrar
DIRECTOR
NASIR ASRAR
DIN - 08723292

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

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



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, BIHAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in ₹ Hundred)			
Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	152,473.69	93,262.76
II Other Income	B	64.71	269.05
III Total Income (I+II)		152,538.40	93,531.81
IV EXPENSES:			
Cost of Materials Consumed	C	172,878.34	83,359.63
Purchase of Stock-in-Trade		-	-
Change in Inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	2,750.00	3,700.00
Finance costs	F	-	-
Depreciation and amortization expenses		-	-
Other Expenses	G	2,592.21	1,528.17
Total expenses (IV)		178,220.55	88,587.80
V Profit/(Loss) before exceptional items and tax	(III-IV)	(25,682.15)	4,944.01
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	(25,682.15)	4,944.01
VIII Extraordinary items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	(25,682.15)	4,944.01
X Tax expense: -			
(1) Current Tax		-	1,280.17
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTA	5.26	5.27
XI Profit/(Loss) for the period from continuing operation	(IX-X)	(25,687.41)	3,658.57
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)	(25,687.41)	3,658.57
XVI Earnings per equity share:			
(1) Basic	In ₹	(2,568.74)	365.86
(2) Diluted	In ₹	(2,568.74)	365.86

In terms of our report of even date.

See accompanying notes to the financial statements.

Place: PATNA
Date : 29/09/2025

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

Shomail Fatima

SHOMAIL FATIMA
Director, DIN - 08723313



NASIR ASRAR
Director, DIN - 08723292

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



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SAMANPURA, PATNA-800014, 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

Equity

Note. - 1

AUTHORISED SHARE CAPITAL

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

10,000.00

10,000.00

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

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

1,000.00

1,000.00

1,000.00

1,000.00

Reconciliation Of Number of Shares: -

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

1,000.00

1,000.00

Add :- Number of Shares Issued during the period

-

-

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

1,000.00

1,000.00

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

S. No.	Promoters Name	2024-25	2024-25	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

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

S. No.	Promoters Name	2023-24	2023-24	
		No of Share	% of Total Share	% change During the Year
1	NASIR ASRAR	800	80.00	-
2	SHOMAIL FATMA	200	20.00	-
		1000	100.00	-

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

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

Terms / Rights attached to Equity Shares

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

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

Nasir Asrar *Shomail Fatma*



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"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

Reserve & Surplus

Note. - 2

(a) Securities Premium

Opening balance -
Add : Addition during the year -
Less : Deduction during the year -
Closing balance -

A

-	-
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(b) Revaluation Reserve

Opening balance -
Add : Addition during the year -
Less : Deduction during the year -
Closing balance -

B

-	-
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(c) Surplus (Statement of Profit & Loss)

Opening balance 18,400.65 14,742.08
Add : Addition during the year (25,687.41) 3,658.57
(7,286.76) 18,400.65

Less : Deduction during the year
: Dividend -
: -Bonus Shares -
: -Transfer -

Closing balance

C

(7,286.76)	18,400.65
------------	-----------

TOTAL (A+B+C)

(7,286.76)	18,400.65
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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: -

Loans Repayable on Demand

From Banks -
Installments Due Within One Year -

From other Parties -

Total (B)

-	-
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Total (A) + (B)

-	-
---	---

M. Anwar

Devil Fatmi



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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 19,841.07 17,288.70
(b) Others- Business advance 3,425.00 3,425.00
Adil Hasan

19,841.07 17,288.70

3,425.00 3,425.00

23,266.07 20,713.70

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 -

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 -

Current Maturities of Long Term Borrowings -

Other loans advances (specify nature) -

Total (B)

Total (A) + (B)

- -

- -

- -

- -

- -

- -

Adil Hasan

David Futin



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, 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
Trade Payable Note. - 7		

For trade payables outstanding, ageing schedules is given:

Trade Payables Ageing Schedule	[Sub Note -1]	38,772.77	5,157.01
		38,772.77	5,157.01

Other Current liabilities:

Note. - 8

(a) Advance against Flat Booking	88,515.03	69,198.28
(b) Advance against Flat Booking (MAZHARI TOWER)	-	16,714.99
(c) Other payables (specify nature).	-	-
GST Payable	9,049.16	8,854.57
Expenses Payable	701.10	125.20
Audit Fee Payable	696.20	-
TDS Payable	824.85	-
Advance from Intekhab Alam (Business Advance)	16,000.00	-
Retention Money (Contractor)	8,248.53	-
	124,034.87	94,893.04

Short-Term Provisions

Note. - 9

Provision for Audit Fee	765.82	1,286.20
Provision For Tax Audit Fee	765.82	-
Provision for Tax	-	1,280.17
	1,531.64	2,566.37

Non-Current Investments

Note No. - 11

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

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

Long-Term Loans and Advances:

Note No. - 12

(a) Capital Advances;	-	-
(b) Loans and advances to related parties (giving details thereof);		
Secured, considered good;	-	-
Shomail Fatima	176.00	176.00
Unsecured, considered good;	-	-
Doubtful	-	-
(c) Other Loans and Advances (specify nature).	-	-
	176.00	176.00

Alankar Arora *Shomail Fatima*



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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 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	-	-
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Other Non-Current Assets:

Note No. - 13

- (i) Long-term Trade Receivables (including trade
 - (a) Secured, considered good;
 - (b) Unsecured, considered good;
 - (c) Doubtful

[Sub Note -2]

- (la) Security Deposit
- (li) Others (specify nature)
Advances other than capital assets

3,957.25 5,408.60

3,957.25 5,408.60

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

Alaric Aswar *Daniel fatur*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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SAMANPURA, PATNA-800014, 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

Trade Receivables

Note No. - 16

[Sub Note -2]

For Trade Receivables Outstanding, Ageing Schedules is given:

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

-	-
-	-
-	-
-	-

Cash and Cash Equivalents

Note No. - 17

- (a) Balances with banks;
- Canara CA A/c_2003201012162
- HDFC CA A/c_0832_100%
- HDFC CA A/c_3372_70%
- HDFC CA A/c_7591_30%

248.31	107.62
0.00	0.00
1,432.46	21,953.31
2,495.75	5,282.00

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

23,705.19	5,209.49
1,126.58	1,062.11

29,008.29 33,614.52

Fixed deposits with more than twelve months maturity Value Is Rs.	1,126.58	1,062.11
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable

Short-Term Loans and Advances:

Note. - 18

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

-	-
-	-
-	-
-	-

Manish Anand
David Jatin



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT
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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 Assets		
Note. - 19		
Project Cost - Other Project	99,659.13	81,484.64
Project Cost - Mazhari Tower	-	10,644.59
Project Cost -New Project	240.00	
Advance Received from suppliers	47,892.93	11,389.80
GST Cash Ledger	-	7.36
Others	385.00	
	148,177.05	103,526.38

Contingent Liabilities and Commitments

Note. - 20

(i) Contingent liabilities :

- (a) Claims against the company not acknowledged as debt
- (b) Guarantees excluding financial guarantees
- (c) Other money for which the company is contingently liable

(ii) Commitments :

- (a) Estimated amount of contracts remaining to be executed on
- (b) Uncalled liability on shares and other investment partly paid
- (c) Other (specify nature)

-	-
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Note No. - A

Revenue From Operations

- (a) Sale of Products
- (b) Sale of Services / Revenue Recognized
- (c) Development Income

-	-
146,124.72	93,262.76
6,348.97	-
152,473.69	93,262.76

Note No. - B

Other Income

- (a) Interest Income - Intt on FD/TD
- (b) Liability Written back
- (c) Misc Income

64.47	60.91
-	208.14
0.24	-
64.71	269.05

Note No. - C

Cost of Materials Consumed

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

Less: Closing Stocks of Raw material

-	-
-	-
172,878.34	83,359.63
172,878.34	83,359.63
172,878.34	83,359.63

Manish Arora *Binod Jaiswal*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 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. - D			
Changes in inventories of Finished Goods			
Opening Stocks of Finished Goods		-	-
Closing Stocks of Finished Goods		-	-
TOTAL	A	-	-
Changes in Work-in-Progress			
Opening Stocks WIP		-	-
Closing Stocks WIP		-	-
TOTAL	B	-	-
TOTAL	A+B	-	-
Note No. - E			
Employee benefits expense			
Salaries and Wages		2,750.00	3,700.00
		2,750.00	3,700.00
Note No. - F			
Finance Cost			
(a) Interest expense;		-	-
(A) Interest Expense on CC		-	-
(B) Interest Expense on TL		-	-
(C) Interest Expense		-	-
A		-	-
(b) Other Borrowing Costs		-	-
(A) Inspection Charges		-	-
(B) Documentation Charge		-	-
(C) Bank Guarantee Charges		-	-
B		-	-
A+B		-	-
Note No. - G			
Other Expenses			
Statutory Audit Fee		765.82	696.20
Tax Audit Fee		765.82	-
Professional Fee		808.92	376.49
Bank charges		18.37	12.79
ROC Filling Exp		8.00	8.00
GST Intt & Late Fee		58.02	22.12
Interest & Late Fine of TDS and IT		141.46	70.48
Municipal Corporation Tax		-	342.09
Professional tax		25.00	-
Misc Expense		0.80	-
		2,592.21	1,528.17

Handwritten signatures:
Naveen Kumar
Dewil Jatin



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 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	-	-	-	-		-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-		-
(iv) Disputed Dues - Others	-	-	-	-		-
Total	-	-	-	-		-

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	-	-	-	-		-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-		-
(iv) Disputed Dues - Others	-	-	-	-		-
Total	-	-	-	-		-

Alavir Arora *Banwinder Jaitu*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

SAMANPURA, PATNA-800014, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 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	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

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



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

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

(Amount in ₹ Hundred)

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

Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2025	up to 31.03.2024	DEPRECIATION During the Year	Total As on 31.03.2025	NET BLOCK	
		Original Cost	Addition	Sale/ Scrap					As at 31.03.2025	As at 31.03.2024
1	NIL	-	-	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-

(ii) Intangible Assets

Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2025	up to 31.03.2024	DEPRECIATION During the Year	Total As on 31.03.2025	NET BLOCK	
		Original Cost	Addition	Sale/ Scrap					As at 31.03.2025	As at 31.03.2024
1	NIL	-	-	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-

Masir Anwar *Buniel Jatin*



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

(III) Capital-Work-In Progress (CWIP)

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

CWIP aging schedule

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

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

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

(iv) Intangible assets under development:

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

Intangible assets under development aging schedule

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

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

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

Alam Aram *Danish Fatur*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
FLAT NO- 303, USMAN KHAN APARTMENT
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SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2025

BASIS OF PREPARATION OF FINANCIAL STATEMENTS: -

- 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.
- 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.
- The Company was incorporated on 14/03/2020.

USE OF ESTIMATES: -

- 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: -

- There is no fixed Assets with the Company.

DEPRECIATION, AMORTISATION AND DEPLETION: -

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

INVESTMENTS: -

- The Company has not made any investment.

Mani Arora *Bimal Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

FLAT NO- 303, USMAN KHAN APARTMENT

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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) Proportionate completion method is a method of accounting which recognises revenue in the statement of profit and loss proportionately with the degree of completion of services under a contract.
- c) Construction contracts: -Where the outcome of a construction contract can be estimated reliably, revenue and costs are recognized by reference to the stage of completion of the contract activity at the balance sheet date. The Company uses the 'percentage of completion method' to determine the appropriate amount to recognize in a given period. The assessment of the stage of completion is dependent on the nature of the contract, but will generally be based on the estimated proportion of the total contract costs which have been incurred to date. If a contract is expected to be loss-making, a provision is recognized for the entire loss.
- d) The Proportionate completion method is only Applicable when following Conditions are Satisfied: -
 - i. All Critical Approval for Commencement of the Project has been obtained, like - JDA, MAP Plan, RERA etc.
 - ii. Construction & Development Cost excluding the Cost of Land shall be at least 25% of Project Cost of Construction.
 - iii. At Least 25% of Saleable Project Area is secured by Contract or Agreement with Buyers.
 - iv. At Least 10% of Total Revenue as Per Agreement of Sale or as per other valid documents are realised.
- e) Therefore, Revenue will be recognized at the end of the reporting period the above conditions have been satisfied for MAZHARI TOWER.
- f) The amount of project revenue recognised as revenue in the reporting period is Rs. 1,46,12,472.00.
- g) The percentage of completion method has been used to determine the project revenue recognised in the reporting period.
- h) The stage of completion of the project has been arrived at 'Cost incurred divided by Total Estimated Project Cost'.
- i) The recognised amount of costs incurred is Rs. 1,72,87,833.59 and recognised gross profits is Rs. 26,75,361.59.
- j) The amount of advances received and outstanding Rs. NIL.
- k) The retention amount is NIL.
- l) The amount of work in progress and the value of inventories is Rs. NIL.

Mahesh Kumar *Sanjay Kumar*



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747
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EMPLOYEE BENEFITS: -

- 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.
- Long term employees benefit if any arise is accounted for on paid basis.

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.
- 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		526.00		DTA
During the Year	526.00			DTL
31/03/2025			-	DTA

Manish Anand
Director



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

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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	1,00,000.00	1,00,000.00
(ii)	Free reserves		18,40,065.01
(iii)	Securities Premium Account		
	Total	1,00,000.00	18,40,065.01
(b) (i)	Accumulated Loss	7,28,675.76	
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total	7,28,675.76	-
(c)	Net worth (a) - (b)	-6,28,675.76	19,40,065.01

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

Mani Azman
David Fatin



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

CIN-U45500BR2020PTC045747

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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. There is no such transactions.

Subsidiaries: -

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

Fellow Subsidiaries: -

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

Associates: -

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

Name	Significant Influence	Remarks
Not Applicable		

Alav: Ar
Bavil fater



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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Key Management Personnel: -

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

Name	Designation	DIN
NASIR ASRAR	DIRECTOR	08723292
SHOMAIL FATIMA	DIRECTOR	08723313

Relatives of Key Management Personnel: -

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

Name	Relationship	Relation With	Designation
Not Applicable			

Board of Directors: -

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

REMUNERATION TO DIRECTORS: -

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

FOREIGN CURRENCY TRANSACTIONS

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

MSMED Act 2006

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

Nasir Asrar *Shomail Fatima*



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

DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

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

DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

DETAILS OF BENAMI PROPERTY HELD

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

WILFUL DEFAULTER

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

RELATIONSHIP WITH STRUCK OFF COMPANIES

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

REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

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

COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES: -

- a) Not Applicable.

COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

- a) Not Applicable

UNDISCLOSED INCOME: -

- a) Not Applicable

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

- a) Not Applicable

Mohit Arora
Director



HOME HEART CONSTRUCTIONS PRIVATE LIMITED

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RATIOS DISCLOSURES: -

RATIOS	31-03-2025	31-03-2024	% of Variance
Current Ratio	1.08	1.34	19.33
Debt-Equity Ratio			
Debt Service Coverage Ratio			
Return on Equity Ratio	4.09	0.19	2066.70
Inventory Turnover Ratio			
Trade Receivables Turnover Ratio			
Trade Payables Turnover Ratio			
Net Capital Turnover Ratio	-4.25	4.81	604.52
Net Profit Ratio	-16.85	3.92	529.46
Return on Capital Employed	408.51	25.48	1503.03
Return on investment	408.60	18.86	2066.70

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 ratio is less than 25%

Manish Kumar
Banshi Jaiswal



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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 not relevant, since shareholders equity is negative.
- v) **Inventory Turnover Ratio:** - The ratio is not applicable.
- vi) **Trade Receivables Turnover Ratio:** - The ratio is not applicable.
- vii) **Trade Payables Turnover Ratio:** - The ratio is not applicable.
- viii) **Net Capital Turnover Ratio:** - The ratio is not relevant, since shareholders equity is negative.
- ix) **Net Profit Ratio:** - There is 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 not relevant, since shareholders equity is negative.
- xi) **Return on investment:** - The ratio is not relevant, since shareholders equity is negative.

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.
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. The Net Worth of the Company is negative by Rs. 6,28,675.76, however there is no impact on GOING-CONCERN of the Company.
6. Figures reported in financial statements are in ₹ hundred.


NASIR ASRAR
DIRECTOR
DIN-08723292

Place: - Patna
Date: - 29/09/2025




SHOMAIL FATIMA
DIRECTOR
DIN-08723313

