ORB Developer Private Limited

Regd Office : H No 96, Gandhi Nagar, Boring Road, Patna -1

Balance Sheet as at 31st March, 2025

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Note No.	Figures as at 31-03-2025	Figures as at 31-03-2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	20,000.00	20,000.00
(b) Reserves and Surplus	3	49,444.58	41,538.03
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	7,525.94	535.94
(b) Deferred tax liabilities (Net)	5	495.41	419.73
(c) Other Long term liabilities	6	-	-
(d) Long term provisions	7	-	-
(4) Current Liabilities			
(a) Short-term borrowings	8	97,475.26	98,680.92
(b) Trade payables	9	64,955.20	57,279.48
(c) Other current liabilities	10	40,540.42	37,551.81
(d) Short-term provisions	11	2,720.02	4,511.40
Total		**283,156.82**	**260,517.31**
II. Assets			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant & Equipment	12	895.99	1,034.38
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	-	-
(d) Long term loans and advances	15	-	-
(e) Other non-current assets	16	1,460.18	8,044.95
(2) Current assets			
(a) Current investments	17	-	-
(b) Inventories	18	242,548.56	88,111.34
(c) Trade receivables	19	-	-
(d) Cash and cash equivalents	20	10,922.44	108,198.77
(e) Short-term loans and advances	21	22,257.68	51,541.70
(f) Other current assets	22	5,071.97	3,586.18
Total		**283,156.82**	**260,517.31**

Notes Forming Part of Accounts

Notes referred (1 to 22) to above form an integral part of the Balance Sheet.

In terms of Separate report of even date

For Arun Kumar Bal Krishna Prasad & Co.
Chartered Accountants

(Arun Kumar)
Proprietor
FRN 008087C Membership No. 076873
UDIN : 25076873BMMKRQ5138
Place : Patna
Date: 14th Aug 2025

ARUN KUMAR BAL KRISHNA PRASAD & CO. M.No:076873 Patna

For ORB Developer Private Limited

Rakesh Kumar Singh
(Managing Director)
DIN: 00392098

Preeti Singh
(Director)
DIN: 00349054

Place : Patna
Date:- 28th July 2025

ORB DEVELOPER PRIVATE LIMITED PATNA

ORB Developer Private Limited
Regd Office : H No 96, Gandhi Nagar, Boring Road, Patna -1

Notes annexed to and forming part of the accounts as at 31st March, 2025

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Current Year Amount	Previous Year Amount
2 Share Capital		
Authorised		
20,000 (20,000) Equity Shares of Rs. 100/- each	20,000.00	20,000.00
Issued, Subscribed and Paid up		
20,000 (20,000) Equity Shares of Rs. 100/- each fully paid	20,000.00	20,000.00
	20,000.00	**20,000.00**

Particulars	Period ending 31/03/2025			Year ending 31/03/2024		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	20,000	100.00	20,000.00	20,000	100.00	20,000.00
ii) Issued, Subscribed and Paid-up	20,000	100.00	20,000.00	20,000	100.00	20,000.00
iii) **Reconciliation of No. of share Outstanding Equity Share Capital**						
as on opening date	20,000	100.00	20,000.00	20,000	100.00	20,000.00
Share capital raised during the year						
a) Fresh issue	-	-	-	-	-	-
b) Issued as fully paid up bonus shares (Bonus shares have been issued from share premium account)	-	-	-	-	-	-
Outstanding Share Capital as on closing date	**20,000**	**10.00**	**20,000.00**	**20,000**	**100.00**	**20,000.00**

Particulars	No. of shares	Par value	Amount	Period of issue
A) Share allotted as fully paid-up pursuant to contract with out payment being received in cash	-	-	-	-
B) Share allotted as fully paid up by way of Bonus Share	-	-	-	-
C) Aggregate number and class of shares bought back	-	-	-	-

Right, Preferences and Restrictions attached to shares

Equity Shares

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

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

Name of the Shareholders	As at 31/03/2025		As at 31/03/2024	
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
Rakesh Kumar Singh	13,655	68.28	13,655	68.28
Preeti Singh	6,345	31.73	6,345	31.73
	20,000	**100.00**	**20,000**	**100.00**

Details of Shareholding of Promoters at the end of the year

Name of the Shareholders	As at 31/03/2025		As at 31/03/2024		% Change During The Year*
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding	
Rakesh Kumar Singh	13,655	68.28	13,655	68.28	0.00%
Preeti Singh	6,345	31.73	6,345	31.73	0.00%
	20,000	**100.00**	**20,000**	**100.00**	

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

ARUN KUMAR BAL KRISHNA PRASAD & CO. M.No:076873 Patna

ORB DEVELOPER PRIVATE LIMITED PATNA

(All amounts in ₹ Hundred, unless otherwise stated)

3. Reserves & Surplus

	Current Year	Previous Year
(i) Capital Reserve/General Reserve/Other Reserve (Specify)		
Opening Balance	-	-
Add: Appropriation during the period	-	-
Less: Written back during the period	-	-
Closing Balance	-	-
(ii) Surplus/ (Deficit) in Statement of Profit and Loss		
Opening Balances	41,538.03	29,240.54
Add: Profit for the year (after Tax)	7,906.55	12,297.49
Add: Transfer from Reserve	-	-
Less: Transfer to Reserve	-	-
Closing balance	49,444.58	41,538.03
GRAND TOTAL	**49,444.58**	**41,538.03**

Share application money pending allotment

Share Application Pending allotment	Current Year	Previous Year
	-	-

4. Long-term borrowings

	Current Year	Previous Year
(i) Term Loans		
(a) From Banks	-	-
- Secured	-	-
- Unsecured	-	-
(b) From Other Parties	-	-
- Secured	-	-
- Unsecured	-	-
(ii) Bonds & Debenture	-	-
(iii) Other Long Term Loans	-	-
(a) From Directors	-	-
(b) From Shareholders	7,525.94	535.94
(c) From Director's Relatives/Friends	-	-
(iv) Deferred Payment Liabilities	-	-
(v) Deposits	-	-
	7,525.94	**535.94**

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

Particulars	Terms of repayment and security	As at 31/03/2025		As at 31/03/2024	
		Secured	Unsecured	Secured	Unsecured
Term Loan from Bank					
Term Loan from Others					
		-	-	-	-

5. Deferred Tax Liabilities (Net)

	Current Year	Previous Year
Deferred Tax Liabilities at the beginning of the year	419.73	335.31
Add: Provisions made during the year	75.68	84.42
Less: Adjustment if any	0.00	0.00
Deferred Tax Liabilities at the end of the year	**495.41**	**419.73**

6. Other Long term liabilities

	Current Year	Previous Year
a. Trade Payable	-	-
b. Others	-	-
	-	-

7. Long-term Provisions

	Current Year	Previous Year
a. Provisions for Employee Benefits	-	-
b. Others (Specify Nature)	-	-
	-	-

8. Short-term borrowings

	Current Year	Previous Year
a. Loans Repayable on Demands		
(A) From Banks	-	-
Secured (guranteed by the directors)	97,475.26	98,680.92
Unsecured	-	-
(B) From Other Parties	-	-
Secured	-	-
Unsecured	-	-
b. Loan and advances from Directors/Relatives of KMP and Related Parties	-	-
c. Deposits	-	-
d. Other Loans and Advances (Specify Nature)	-	-
	97,475.26	**98,680.92**

ARUN KUMAR & L.KRISHNA PRASAD & CO. M.No:076873

ORB DEVELOPER PRIVATE LIMITED PATNA

Details of Period and amount of default as on the balance sheet date in repayment of loans and interest	Current Year	Previous Year
(A) From Banks	-	-
(B) From Other Parties	-	-

9. Trade payables	Current Year	Previous Year
Trade Payables- due to Micro Small & Medium Enterprises	-	-
Trade Payables- Others	64,955.20	57,279.48
	64,955.20	57,279.48

10. Other current liabilities	Current Year	Previous Year
Current Maturities of Long Term Debt	-	-
Current Maturities of Finance lease obligations	-	-
Interest Accrued but not dues on Borrowings	-	-
Interest Accrued and dues on Borrowings	-	-
Income received in advance	-	-
Unpaid Dividends	-	-
Application money received for allotment of securities and due for refund and interest accrued thereon	-	-
Unpaid matured deposits and interest accrued thereon	-	-
Unpaid matured debentures and interest accrued thereon	-	-
OTHERS (Specify Nature)		
a. Sundry Creditors for Revenue Expenses	36,087.32	32,578.27
b. Advances from customers (Flat Booking)	165.00	-
c. Statutory Dues	4,288.10	4,973.54
	40,540.42	37,551.81

11. Short-term provisions	Current Year	Previous Year
Provision for Employees benefits	-	-
OTHERS (Specify Nature)	2,720.02	4,511.40
a. Provisions for Income Tax	2,720.02	4,511.40

(All amounts in ₹ Hundred, unless otherwise stated)

13. Non-current Investments	Current Year	Previous Year
I. Trade Investments	-	-
Investment in Property	-	-
Investment in Equity Instruments	-	-
Investments in preference shares	-	-
Investments in Government or trust securities	-	-
Investments in debentures or bonds	-	-
Investments in Mutual Funds	-	-
Investments in partnership firms	-	-
Other non-current investments (specify nature)		
II. Other Investments	-	-
	-	-

Particulars	As at 31st March 2025			As at 31st March 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments at Cost						
(a) Investment in equity instruments						
fully paid up of Associates	-		-	-	-	-
Sub Total: A	-	-	-			
(b) Other non- current investments					-	-
Sub Total: B	-	-	-			
Total (A+B)	-	-	-	-	-	-

14. Deferred Tax Assets (net)	Current Year	Previous Year
Deferred Tax Assets at the beginning of the year	-	-
Add: Provisions made during the year	-	-
Less: Adjustment if any	-	-
Deferred Tax Assets at the end of the year	0.00	0.00

15. Long term loans and advances	Current Year	Previous Year
(a) Capital Advances	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		
(b) Security Deposits	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		
(c) Loans & Advances to related Parties (Specify if with Directors)		

KRISHNA PRASAD & CO. M.No. 076873 Patna

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ORB Developer Private Limited
Regd Office : H No 96, Gandhi Nagar, Boring Road, Patna -1

Note No.- 12
Property, Plant And Equipment

[All amounts in ₹ Hundred, unless otherwise stated]

Description of Assets	Gross Block				DEPRECIATION				Net Block
	As at 1st April 2024	Addition during the year	Sale during the year	As at 31st MARCH 2025	Up to 31st March 2024	for the year 2024-25	Adjustment during the period	Up to 31st March 2025	As at 31st Mar 2025
I. Tangible Assets									
a. Land	-	-	-	-	-	-	-	-	-
b. Building	-	-	-	-	-	-	-	-	-
c. Plant and Equipments	698.69	109.9	-	808.59	641.06	17.53	-	658.59	150.00
d. Furniture	1,037.66	30.00	-	1,067.66	930.34	28.58	-	958.92	108.74
e. Vehicles	14,717.98	-	-	14,717.98	13,970.51	193.53	-	14,164.04	553.94
f. Office Equipments	-	-	-	-	-	-	-	-	-
Computers	1,690.00	-	-	1,690.00	1,568.04	38.65	-	1,606.69	83.31
g. Others (Specify Natures)	-	-	-	-	-	-	-	-	-
Sub Total	18,144.33	139.90	0.00	18,284.23	17,109.95	278.29	0.00	17,388.24	895.99
Intangible Assets									
Goodwill/Brand/Trade Mark/Sc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	18,144.33	139.90	0.00	18,284.23	17,109.95	278.29	0.00	17,388.24	895.99

Description of Assets	Gross Block				DEPRECIATION				Net Block
	As at 1st April 2023	Addition during the year	Sale during the year	As at 31st MARCH 2024	Up to 31st March 2023	for the year 2023-24	Adjustment during the period	Up to 31st March 2024	As at 31st Mar 2024
Tangible Assets									
a. Land	-	-	-	-	-	-	-	-	-
b. Building	-	-	-	-	-	-	-	-	-
c. Plant and Equipments	698.69		-	698.69	628.11	12.95	-	641.06	57.63
d. Furniture	1,037.66	-	-	1,037.66	898.45	31.89	-	930.34	107.32
e. Vehicles	14,717.98	-	-	14,717.98	13,709.37	261.14	-	13,970.51	747.47
f. Office Equipments	-		-	-	-	-	-	-	-
Computers	1,573.00	117.00	-	1,690.00	1,564.41	3.63	-	1,568.04	121.96
g. Others (Specify Natures)	-	-	-	-	-	-	-	-	-
Sub Total	18,027.33	117.00	0.00	18,144.33	16,800.34	309.61	0.00	17,109.95	1,034.38
Intangible Assets									
Goodwill/Brand/Trade Mark/Sc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	18,027.33	117.00	0.00	18,144.33	16,800.34	309.61	0.00	17,109.95	1,034.38

Signed for Identification Only
For Arun Kumar Bal Krishna Prasad & Co.
Chartered Accountants

(Partner)
Certificate
FRN 008087C Membership No.- 076873
Place : Patna
Date:- 14th Aug 2025

ARUN KUMAR BAL KRISHNA PRASAD & CO. M.No:076873 Patna

For ORB Developer Private Limited

Rakesh Kumar Singh
(Managing Director)
DIN: 00392098
Place : Patna
Date:- 28th July 2025

Preeti Singh
(Director)
DIN: 00349054

ORB DEVELOPER PRIVATE LIMITED PATNA

Secured, considered good
Unsecured, considered good
Doubtful

(d) **Other Loans & Advances :**
Secured, considered good
Unsecured, considered good
Doubtful

16. Other non-current assets

		Current Year	Previous Year
i.	Long-term Trade Receivables (including trade receivables on deferred credit terms)		
	Secured, considered good		
	Unsecured, considered good		
	Doubtful		
ii.	Others (Specify Nature)		
	a. Preliminary Expenses/other Misc Expenses to the Extent not written off		
	b. Term Deposit with Union Bank for more then 12 months	1,460.18	8,044.95
		1,460.18	8,044.95

17. Current Investments

		Current Year	Previous Year
a.	Investments in Equity Instruments		
b.	Investment in Preference Shares		
c.	Investments in Government or trust securities		
d.	Investments in debentures or bonds		
e.	Investments in Mutual Funds		
f.	Investments in partnership firms		
g.	Other investments (specify nature)		

18. Inventories

		Current Year	Previous Year
a.	Raw materials		
b.	Work-in-progress		
c.	Finished goods	242,548.56	88,111.34
d.	Stock-in-trade (in respect of goods acquired for trading)		
e.	Stores and spares		
f.	Loose tools		
g.	Others (specify nature)		
	(Inventories are Valued at the lower of cost or Net realizable Value)		
	(As taken, valued and certified by the management)		
		242,548.56	88,111.34

19. Trade Receivable

	Current Year	Previous Year
Trade Receivables		
(a) Secured, considered good		
(b) Unsecured, considered doubtful		

Ageing of Trade Receivables	As on 31st March, 2025						
Particulars	Outstanding for following periods from invoice date						
	Less than 6 months		6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) **Secured**							
(a) Undisputed Trade Receivable's considered good	-		-	-	-	-	-
(b) Disputed Trade Receivable's - considered good	-		-	-	-	-	-
(c) Undisputed Trade Receivable's - considered doubtful							-
(d) Disputed Trade Receivable's - considered doubtful							-
(ii) **Unsecured**	-		-	-	-	-	-
(a) Undisputed Trade Receivable's considered good	-		-	-	-	-	-
(b) Disputed Trade Receivable's - considered good							-
(c) Undisputed Trade Receivable's - considered doubtful	-		-	-	-	-	-
(d) Disputed Trade Receivable's - considered doubtful	-		-	-	-	-	-
Total Debtors	-		-	-	-	-	-

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

BAL KRISHNA PRASAD & CO. M. No. 076873

ORB DEVELOPER PRIVATE LIMITED PATNA

(b) Disputed Trade Receivable's - considered good							
(c) Undisputed Trade Receivable's - considered doubtful							
(d) Disputed Trade Receivable's - considered doubtful							
(iii) Unsecured							
(a) Undisputed Trade Receivable's considered good							
(b) Disputed Trade Receivable's - considered good							
(c) Undisputed Trade Receivable's - considered doubtful							
(d) Disputed Trade Receivable's - considered doubtful							
Total Debtors							

Note: Ageing has been considered from the date of transaction

20. Cash & cash equivalents

(All amounts in ₹ Hundred, unless o

	Current Year	Previous Year
Cash balance on hand	1,399.66	1,774.08
Balances with Scheduled Banks :		
Central Bank of India CA 3286378031	1,747.54	3,995.63
Central Bank of India CA 3763814818	-	-
Central Bank of India CA 0057		2,500.00
Punjab National Bank CA 859	267.14	74,016.47
HDFC Bank CA 2352000001712	-	111.07
Indusind Bank CA 200012443716	217.62	217.62
Uco Bank CA 18690200000797	203.75	5,109.10
Union Bank of India CA 512001010036705	106.46	4,841.98
Union Bank of India CA 512001010036706	6,074.81	13,796.42
Union Bank of India CA 7265010050032	905.45	1,836.40
TOTAL BANK BALANCE	**9,522.78**	**106,424.69**
	10,922.44	**108,198.77**

21. Short-term loans and advances

		Current Year	Previous Year
a.	Loans and advances to related parties		
	i. Secured, considered good	-	-
	ii. Unsecured, considered good	-	-
	iii. Advance to Suppliers		
	iv. Loans and Advance to Directors		
	v. Others Business Advances	22,257.68	51,541.70
	vi. Doubtfull	-	
b.	OTHERS (Specify Nature)		
		22,257.68	**51,541.70**

22. Other Current Assets

	Current Year	Previous Year
Tax Deducted at Source	1,017.43	1,665.02
Income Tax Refundable	157.80	157.80
GST Appeal Fees (refundable)	762.84	762.84
Advance Income Tax	2,250.00	1,000.00
GST Cash Ledger Dr Balance	883.90	0.52
	5,071.97	**3,586.18**

ARUN KUMAR BAL KRISHNA PRASAD & CO. M.No:076873 Patna

ORB DEVELOPER PRIVATE LIMITED PATNA

ORB Developer Private Limited

Regd Office : H No 96, Gandhi Nagar, Boring Road, Patna -1

NOTES ANNEXED TO AND FORMING INTEGRAL PART OF THE FINANCIAL STATEMENT
For the year Ended on 31st March 2025.

Note No. : 1

A) Significant Accounting Policies :

a. **Disclosure pertaining to Small and Medium Sized Company**

The Company is a Small and Medium Sized Company (SMC). The immediate previous year turnover of the company is less than 40 Crore and Paidup capital is less than 4 Crore, hence as per section 2(85) of the Companies Act 2013, its clasified as small company. defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

b. **Basis of Preparation of Financial Statement**

The financial statements have been prepared and presented under historical cost convention on accrual basis and in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standard) Rules, 2021 and the relevant provisions of the companies Act, 2013 in respect of exemption given to SMC companies. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year subject to amendments if any.

c. **Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are bases upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results and estimates are recognised in the period in which results are known/ materialized. Depending upon the total Income of the company the board decided that the figure appearing in the Financial Statements shall be rounded off to the extent ₹ "Hundred", unless otherwise stated.

d. **Government Grants**

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

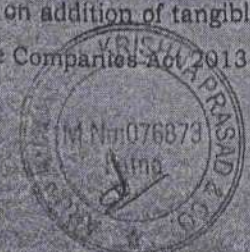
e. **Property, Plant & Equipment**

Tangible Assets

(a) Property, plant and equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any.

(b) Depreciation on property, plant & equipment has been provided on written down value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis. Depreciation is calculated using the reducing balance method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

(c) Depreciation on addition of tangible assets, if any, calculated on the basis of rate given in Schedule II of the Companies Act 2013 as per details given below: -



Class of assets	Estimated useful life (in years)	Rate of Depreciation
Computer & Printer	3 Years	As per depreciation Sch
Plant and Machinery	15 Years	As per depreciation Sch
Furniture and Fixture	15 Years	As per depreciation Sch

Intangible Assets

Intangible property, plant and equipment are capitalised where it is expected to provide future enduring economic benefits and amortized on a straight line basis.
The Costs are capitalised in the year in which the relevant intangible asset is implemented for use.

Class of assets	Estimated useful life (in
NIL	NIL

f. **Impairment of Assets**

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

g. **Classification of Assets and liabilities as Current and Non-Current**

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

h. **Investments**

Investments are classified as Current and Non-Current. Current Investments are those investments which are readily realizable, and are to be held not more than one year from the date of investment. All other investments are classified as long-term investments.
Non-Current Investments are stated at cost determined for each category of investments.

i. **Inventories**

The Company main business activity is to construct residential/commercial complex, there fore the cost incurred for construction activity on incompleted project which is not sold as on the date of Balance sheet transfer to WIP as per method priscribed in AS 7 further valued and certified by the Managment at cost or net realisable value which ever is lower is recognised as cost of WIP. The value of WIP as on 31.03.2025 is Rs 2,42,54,855.96 (Previous Year Rs 88,11,133.62)

j. **Revenue Recognition :**

Revenue Income from Main Business activity.

Revenue Income from main business activity that is Construction of Commercial/residential buildings and allied acitivity is recognised on due basis as and when earned/ completion of respective project under partly completion method.
Revenue from other services is recognised as and when they are rendered or earned. Interest income is recognised on time proportion basis.

k. **Depreciation/ Amortization**

Depreciation on Fixed Assets has been provided on Written Down Value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis.
Leasehold assets are to be amortized in equal installments over the period of lease.

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l. **Deferred Tax Assets/ Liability**

Current tax is determined as the amount of tax payable in respect of taxable income for the current accounting period in accordance with the provisions of the I. Tax Act, 1961.
Deferred income tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, using the Tax rates and laws that are applicable as on the Balance Sheet Date. Deferred tax assets are not recognized on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

m. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimates in measurement are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable.
Contingent liabilities are not recognised but are disclosed in the financial statements. Claims against the Group where the possibility of materialization is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.

n. **Earning per share**

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

o. **Accounting of Modvat**

As the company doesn't have manufacturing activity, hence this clause not applicable.

p. **Preliminary Expenditure**

Preliminary expenditures are to be amortized over a period of 10 years in equal installments commencing from the year of commercial production. However, as per decision taken during the previous year (2022-23), about the abandon projects the Company has resolved to write off the total project expenditure over a period of three years, in equal annual installments (i.e., one-third each year), commencing from the year of such decision. Hence this is the third year and company written off Rs 804492/-

q. **Duties, taxes and cess**

Duties, taxes and cess which are subsequently recoverable from taxing authorities are accounted for separately as advance payments and is adjusted towards duties, taxes and cess payable. During the year the amount paid to GST as per various order debited here along with other statutory payments.

r. **Related Party Disclousers**

The disclosure in respect of Tranjactions related with related party is given in separate schedule and it will valued and incurred at arms length price.

s. **The management has so certified and on that basis it has been taken that**

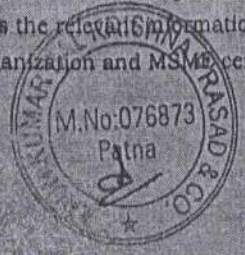
i. Cash balance as on 31.03.2025 has been taken on the basis of books of account which is physically verified by the management and found its correct as per certification issued by them.

ii. None of the directors of the company is disqualified from being appointed as directors as per Companies Act, 2013

iii. Part of the expenses not supported with third party vouchers has been considered as business expenses on the basis of management certification considering the nature of expenses.

iv. No personal expenses of Managing Director, Director and employees of the company has been charged to the revenue account, other than those payable under contractual obligation.

v. The closing balance of sundry creditors is not certified by third party confirmation letter, the same has been considered as payable at par on the basis of management certification. The trade payable as existed at the end of the year can't be further classified as "Dues to Micro & Small" and "Other Payable" as the relevant information not available on purchase invoice/bill of respective company/firm/organization and MSME certification.



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The additional information relating to Profit and Loss account

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

I.	Raw Material	*No Goods/ services Imported by the Company during the year under audit*
II.	Components and spare parts;	
III.	Capital goods;	

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

The company not made any payment/ expenditure in foreign exchange for royalty, Know how Professional and consultancy fee during the year under audit.

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

No Goods/ Services Imported by the company during the year under audit.

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

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

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

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

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Notes annexed to and forming part of the accounts as at 31st March, 2025

Additional Information to the financial Statement (All amounts in ₹ Hundred, unless otherwise stated)

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

Contingent liabilities

	2024-25	2023-24
Claims against the company not acknowledged as debt	Nil	Nil
Guarantees/ Counter Guarantees	Nil	Nil
Other money for which the company is contingently liable	Nil	Nil

Commitments

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

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

3 Details of unutilized amounts out of issue of securities made for specific purpose.

Nil	Nil

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

Nil	Nil

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

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

6 Auditors Remuneration

	2024-25	2023-24
Statutory Audit Fee	300.00	797.30
Tax Audit Fee	300.00	354.00
Fee for taxation matters	-	-
Fee for company law matters	-	-
Fee for management services	-	-
Fee for other services	-	-
Reimbursement of Expenses	-	-
Total	**600.00**	**1,151.30**

7 Earnings Per Share as required by Accounting Standard - 20

Particulars	2024-25	2023-24
Net profit after tax as disclosed in Profit & Loss Account ***(Amount in Rs without rounding Off)***	790,655.48	1,229,748.82
Weighted average number of Equity Shares outstanding (No of Qty.)	20,000.00	20,000.00
Basic Earnings per share (Face value of Rs.100/- per share)	39.53	61.49





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(All amounts in ₹ Hundred, unless otherwise stated)

13 Ratio Analysis

Financial Ratio		Numerator	Denominator	Current Year			Previous Year			% Variance	Reason for Variance
				Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
(a)	Current Ratio,	Current Assets	Current Liability	280,800.65	205,690.90	1.37	251,437.98	198023.61	1.27	7.52	Due to Increase in current assets
(b)	Debt-Equity Ratio,	Total Borrowing	Equity + Reserve & Surplus	7525.94	69,444.58	0.11	535.94	61,538.03	0.01	1,144.37	Due to increase in long term borrowings from Directors.
(c)	Debt Service Coverage Ratio,	Net cash accrual+ Term Loan+ Interest	Term Loan+ Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	As there is no Term Loan so there is no requirement of Debt Service coverage Ratio
(d)	Return on Equity Ratio,	PAT	Equity + Reserve & Surplus	7,906.55	69,444.58	0.11	12,297.49	61,538.03	0.20	-43.03	Due to increase in reserve and surplus
(e)	Inventory turnover ratio,	Net Sales	Average inventory	370,519.65	242,548.56	1.53	629,790.34	88,111.34	7.15	-78.63	Due to increase in inventory (WIP) as the project is completed
(f)	Trade Receivables turnover ratio,	Credit Sales	Average trade receivables	370,519.65	-	#DIV/0!	629,790.34	-	#DIV/0!	#DIV/0!	As no receivables exist hence ratio is nil

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(g)	Trade payables turnover ratio,	Credit purchase	Average trade payables	448,138.84	64,955.20	6.90	410,657.54	57,279.48	7.17	-3.77	Due to increase in purchase
(h)	Net capital turnover ratio,	Revenue from Operations	Working Capital = Total Current Asset - Total Current Liabilities	370,519.65	75,109.76	4.93	629,790.34	53,414.37	11.79	-58.16	due to decrease in turnover and increase in reserve and surplus
(i)	Net profit ratio,	PAT	Total income	7,906.55	370,539.83	0.02	12,297.49	629,790.34	0.02	9.28	Due to increase in profitability compare to turnover.
(j)	Return on Capital employed,	Earning Before interest and taxes	Capital Employed	17,624.42	69,444.58	0.25	20,764.58	61,538.03	0.34	-24.79	due to increase in reserve andf surplus compare to profitability.
(k)	Return on investment.*	---	---	Nil	Nil	Nil	Nil	Nil	Nil	Nil	The company doesn't have any Investments

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