

M/S ANCHITA DEVELOPERS PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2025

PARTICULARS	Note No.	[Amount in ₹]	
		As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
1. Share Holder Fund :			
(a) Share Capital	A	100,000.00	100,000.00
(b) Reserve & Surplus	B	3,360,051.11	(658,797.65)
Sub Total ₹		3,460,051.11	(558,797.65)
2. Non-Current Liabilities			
(a) Long Term Borrowings		0.00	0.00
(b) Deferred Tax Liability		0.00	0.00
(c) Other Long Term Liabilities	C	1,850,000.00	6,850,000.00
Sub Total ₹		1,850,000.00	6,850,000.00
3. Current Liabilities			
(a) Short Term Borrowings		0.00	0.00
(b) Trade Payable	D	6,135,001.00	0.00
(c) Other Current Liabilities	E	1,248,388.00	12,500,082.00
(d) Provisions	F	1,437,019.00	23,188.00
Sub Total ₹		8,820,408.00	12,523,270.00
Total ₹		14,130,459.11	18,814,472.35
II. ASSETS			
1. Non-Current Assets			
(a) Fixed assets			
(i) Tangible Assets			
(ii) Capital work in progress	G	4,134.32	4,841.56
Sub Total ₹		0.00	0.00
2. Long Term Loans & Advances		4,134.32	4,841.56
3. Current Assets			
Work in Progress		0.00	0.00
Inventories	H	3,685,072.00	18,797,226.00
Trade Receivables		0.00	0.00
Cash & Cash Equivalents		0.00	0.00
Short Term Loans & Advances	I	10,441,252.79	12,404.78
Other Current Assets	J	0.00	0.00
Sub Total ₹	K	0.00	0.00
Total ₹		14,126,324.79	18,809,630.78
		14,130,459.11	18,814,472.34

In terms of our certificate of even date

Place : Patna
Dated : 30-10-2025

[Director]

[Director]



For, B. K. Pandey & Co.
Chartered Accountants
FRN. 010480C
(CA B. K. Pandey)
Proprietor
Membership No. 079263
UDIN:25079263LAPDVF5416

		[Amount in ₹]
Note No. - A		
Share Capital	As at 31st March, 2025	As at 31st March, 2024
Authorised Share Capital		
5,000 Equity shares of Rs.100/-each	500,000.00	500,000.00
Total ₹	500,000.00	500,000.00
Issued, subscribed & Paidup		
1,000 Equity shares of Rs.100/- each fully paidup	100,000.00	100,000.00
Share Deposit Money	0.00	0.00
Total ₹	100,000.00	100,000.00
Note No. - B		
Reserves & Surplus	As at 31st March, 2025	As at 31st March, 2024
Balance in Statement of Profit & Loss		
Opening Balance	(658,797.65)	(690,649.34)
Surplus/Deficit during the year	4,018,848.76	31,851.69
Total ₹	3,360,051.11	(658,797.65)
Note No. - C		
Long Term Loans	As at 31st March, 2025	As at 31st March, 2024
Unsecured Loan	1,850,000.00	6,850,000.00
Total ₹	1,850,000.00	6,850,000.00
Note No. - D		
Trade Payable	As at 31st March, 2025	As at 31st March, 2024
Dues for Goods Purchased and Services Received	0.00	0.00
Total ₹	0.00	0.00
Note No. - E		
Other Current Liabilities	As at 31st March, 2025	As at 31st March, 2024
Directors Salary Payable	0.00	540,000.00
Advance Against Flat		
Opening Balance	12,500,082.00	11,660,082.00
Add: During the Year	47,372,306.00	3,025,000.00
	59,872,388.00	14,685,082.00
Less: Transfer to Sale	58,624,000.00	2,725,000.00
	1,248,388.00	11,960,082.00
Total ₹	1,248,388.00	12,500,082.00
Note No. - F		
Provisions [As per Ann - I]	1,437,019.00	23,188.00
Director's Salary	0.00	0.00
Total ₹	1,437,019.00	23,188.00
Note No. - G		
FIXED ASSETS- TANGIBLE	As at 31st March, 2025	As at 31st March, 2024
Gross Block	45,677.99	45,677.99
Less: Depreciation	41,543.67	40,836.43
Total ₹	4,134.32	4,841.56

In terms of our certificate of even date

Place : Patna
Dated : 30-10-2025

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



(CA B. K. Pandey)
Proprietor
Membership No. 079263

[Director]

[Director]

M/S ANCHITA DEVELOPERS PRIVATE LIMITED
"NOTE" FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025.

[Amount in ₹]

Note No. - H	As at 31st March, 2025	As at 31st March, 2024
<u>Work in Progress</u>		
Old Projects		
Balance b/f	3,685,072.00	6,161,219.00
Addition during the year	0.00	0.00
SUB TOTAL ₹	3,685,072.00	6,161,219.00
Less : Transfer to Cost of Sale	0.00	2,476,147.00
Less: Transfer to Closing Stock	0.00	0.00
TOTAL ₹ (I)	3,685,072.00	3,685,072.00
<u>Ram Enclave</u>		
Opening Balance	15,112,154.00	6,689,030.00
Addition during the year	36,914,512.00	8,423,124.00
SUB TOTAL ₹	52,026,666.00	15,112,154.00
Less : Transfer to Cost of Sale	52,026,666.00	0.00
Less: Transfer to Closing Stock	0.00	0.00
TOTAL ₹ (II)	0.00	15,112,154.00
GROSS TOTAL ₹	3,685,072.00	18,797,226.00

Note No. - I	As at 31st March, 2025	As at 31st March, 2024
<u>Cash and Cash Equivalents</u>		
Cash in hand	200.21	5,133.57
<u>Balances In Current Account in Bank :</u>		
HDFC Boring Road, Patna [50200045342040] RERA Account	0.00	0.01
FD with HDFC	10,000,000.00	0.00
HDFC Boring Road, Patna [02352560000511]	441,052.58	7,271.20
Total ₹	10,441,252.79	12,404.78

Note No. - J	As at 31st March, 2025	As at 31st March, 2024
<u>Short Term Loans & Advances</u>		
Advance to Land Lord	0.00	0.00
Total ₹	0.00	0.00

Note No. - K	As at 31st March, 2025	As at 31st March, 2024
<u>Other Current Assets</u>		
Advance	0.00	0.00
Total ₹	0.00	0.00

Note No. - L	As at 31st March, 2025	As at 31st March, 2024
<u>Revenue from Operations</u>		
Sale of Flats	58,624,000.00	2,725,000.00
Total ₹	58,624,000.00	2,725,000.00

Note No. - M	As at 31st March, 2025	As at 31st March, 2024
<u>Cost of Sale</u>		
Cost of Flat Sold	52,026,666.00	2,476,147.00
Total ₹	52,026,666.00	2,476,147.00

Note No. - N	As at 31st March, 2025	As at 31st March, 2024
<u>Employee Benefits Expenses</u>		
Salaries	0.00	0.00
Director's Remuneration	1,260,000.00	0.00
Total ₹	1,260,000.00	0.00

In terms of our certificate of even date

Place : Patna
Dated : 30-10-2025

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



(CA B. K. Pandey)
Proprietor
Membership No. 079263

[Director]

[Director]

M/S ANCHITA DEVELOPERS PRIVATE LIMITED

* Fixed Assets

Schedule of Fixed Assets annexed to and forming part of Balance Sheet as at 31st March' 2025.

Sl. No.	Particulars	Rate	Gross Block				Depreciation [WDV Method]			Net Block	
			As on 01-04-2024	Addition	Sales/Trf./Adj.	As on 31-03-2025	Upto 31-03-2024	During the year	Total	As on 31-03-2025	As on 31-03-2024
				During the Year							
1	Furniture & Fixture	18.10%	14,903.60	0.00	0.00	14,903.60	14,103.03	144.90	14,247.93	655.67	800.57
2	Cycle	13.91%	6,564.23	0.00	0.00	6,564.23	5,648.12	127.43	5,775.55	788.68	916.11
3	Computer	40.00%	580.16	0.00	0.00	580.16	579.25	0.37	579.61	0.55	0.91
4	Motor Cycle	13.91%	23,630.00	0.00	0.00	23,630.00	20,506.03	434.54	20,940.58	2,689.42	3,123.97
Total			45677.99	0.00	0.00	45,677.99	40,836.43	707.24	41,543.67	4,134.32	4,841.56

In terms of our certificate of even date

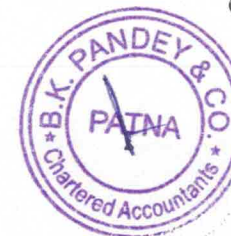
Place : Patna

Dated : 30-10-2025

For, B. K. Pandey & Co.

Chartered Accountants

FRN. 010480C



(CA B. K. Pandey)

Proprietor

Membership No. 079263

[Director]

[Director]

Notes to financial statements of the year ended 31st March 2025

Company Overview

ANCHITA DEVELOPERS PRIVATE LIMITED CIN: U45200BR2005PTC011184 is a private limited company incorporated on 22-02-2005 under the provisions the companies Act, 1956 with the register of companies. The company is engaged in Building Construction business.

Note - 1 (Significant Accounting Policies)

1.1 Basis of Preparation of financial statements

The financial statement of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company prepared these financial statements to comply in all material respects with the accounting standards notified under the companies (Accounting) Rules, 2014, the relevant provisions of the companies Act, 1956 and according to guidance notes and standards issued by the institute of chartered accountants of India, to the extent applicable. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use of Estimates

The preparation of financial statement in conformity with Indian GAAP required the management to make judgment, estimates and assumptions that affect the report amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period, Although these estimates are based on the management's best knowledge of current event and actions, uncertainty about these assumption and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3 Fixed assets, Intangible assets and capital work in progress

Fixed assets are started at cost after reducing accumulated depreciation and impairment up to the date of the balance sheet. Direct cost are capitalized until the assets are ready for use and include financing cost relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Intangible assets if any are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.4 Depreciation

Depreciation on fixed assets is determined using the written down value method as prescribed under the schedule II to the companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately changed; Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.

1.5 Investment

Investment, which are readily realizable and intended to be held for not more than one year From the date on which such investment are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statement at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize decline other than temporary in the value of the investments.

On disposal of an investment, the deference between its carrying amount and net disposal proceed is charged or credited to the statement of profit and loss .

1.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Supply of Services

Revenue is being recognized when the work is completed and the bill for the same is determined and submitted by the company.

Income from other services

Revenue from other service is recognized when the contractual obligation is fulfilled and services are rendered.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income "in the statement of profit and loss. However, in case of interest on delayed payment by debtors which is accounted on acceptance of company's claim and interest on electricity deposits as and when the same is realized or credited.

1.7 Income Tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the income tax Act, 1961. The tax rates and tax



laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Minimum alternate tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as assets only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period of which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an assets in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax Act, 1961, the said assets is credit by way of credit to the statement of profit and loss and show as "MAT credit entitlement". The company reviews the "MAT credit entitlement" at each reporting date. However, being a sick industry up to reporting period, MAT is not applicable to company.

1.8 Provisions and Contingent Liabilities

The company recognizes a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that can not be estimated reliable or a possible or present obligation that may, but probably will not, required and outflow or resources. Where there is possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.9 Earning Per Share

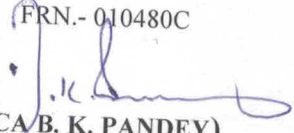
Basic earning per share are calculated by dividing the net profit and loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earning per share, the net profit/loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

DATE:- 30-10-2025
PLACE:- PATNA

Director

Director

FOR **B. K. PANDEY & CO.**
CHARTERED ACCOUNTANTS
FRN.- 010480C

(**CA B. K. PANDEY**)
PROPRIETOR
MEMBERSHIP NO. 079263

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