INDIA
Sanjeet & Associates
Chartered Accountants

EMAIL :- SKSANJEET38@GMAIL.COM
ADDRESS:-SHREE NAGAR, A. G. COLONY
PATNA, BIHAR-800024

Independent Auditor's Report

To,
The Members'
REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED
Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of **REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit & Loss for the year then ended, and 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 standalone 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 the Loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Company Act, 2013 and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditors' report thereon.

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

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

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

Management's Responsibility for the Standalone Financial Statements

The company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, **including the Accounting Standards specified under Section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 to the extent applicable**. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statement

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

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

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

• We are also responsible to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

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

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

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

Report on Other Legal and Regulatory Requirements

1. Since the company does not have paid up share capital rupees Two crore or total turnover exceeding rupees twenty crore therefore it falls under definition of small company hence the information as required by the Companies (Auditor's Report) Order, 2020' ("the order'), issued by the Central government of India in terms of sub-section (11) of section 143 of the Act in respect of matters specified in paragraph 3 and 4 of the said order is 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 purpose 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.

   c. The Balance Sheet and Statement of Profit & loss dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid standalone financial statements comply with **the Accounting Standards specified under Section 133 of Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021 to the extent applicable.**

   e. On the basis of written representation 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 other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules,2014, in our opinion and to the best of our information and according to the explanations given to us

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

      ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise;

      iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

      iv. (a) The management has represented that, to the best of its knowledge and belief, 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;

(b) The management has represented, that, to the best of its knowledge and belief, 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

(c) Based on such 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 mis-statement.

v. No dividend has been declared or paid during the year by the company.

vi. "Based on our examination which included test checks and information given to us, the Company has used accounting software's 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's, hence we are unable to comment on audit trail feature of the said software"

"Since Audit trail (edit log) facility is not enabled in the accounting software maintained by the company, the reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014, on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025."

For SANJEET & ASSOCIATES
Chartered Accountants
(Firm Reg. No. 025222C)



SANJEET KUMAR OJHA
PROPRIETOR
M. No. 539199

Place: Patna
Dated: 30/09/2025

UDIN: - 25539199BMISXJ6900

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED
CIN-U45209BR2022PTC061140
C/O ANURADHA DEVI,W/OBADRI NARAYAN GUPTA MITHAPUR,KANNU LALROAD,PO GPO,GARDANIBAG, Patna, PATNA, Bihar, India, 800001

Balance Sheet As On 31st March, 2025

Particulars	Note No.	Figures as at the end of current reporting period HUNDRED	Figures as at the end of previous reporting Period HUNDRED
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	(505.88)	(262.96)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	
(d) Long term provision		-	
4 Current liabilities			
(a) Short Term Borrowings	4	44,000.00	20,750.00
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	350.00	250.00
(d) Short-term provisions	7	-	-
TOTAL		**44,844.12**	**21,737.04**
B ASSETS			
1 Non-current assets			
(a Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long term loans and Advances	10	-	15,059.00
(e) Other Non Current Assets	11	-	-
2 Current assets			
(a) Current Investments	12	-	-
(b) Inventories	13	44,480.00	-
(c) Trade receivables	14	-	-
(d) Cash and cash equivalents	15	304.12	6,100.26
(e) Short-term loans and advances	16	-	-
(f) Other Current Assets	17	60.00	577.78
TOTAL		**44,844.12**	**21,737.04**
		-	-

See accompanying notes forming part of the financial statements

In terms of our report attached.

As per our report of even date attached
SANJEET & ASSOCIATES
Chartered Accountants
FRN No- 025222C

SANJEET & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN-025222C M. No.-539199

SANJEET KUMAR OJHA
PROPRIETOR
Mem No.539199
Udin:- 25539199BMISXJ6900

Date:- 30/09/2025
Place- Patna

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

VIVEK PRAKASH
Director
DIN- 09830619

HARSHIT PRAKASH
Director
DIN- 09830620

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

CIN-U45209BR2022PTC061140

NURADHA DEVI,W/OBADRI NARAYAN GUPTA MITHAPUR,KANNU LALROAD,PO GPO,GARDANIBAG, Patna, PATNA, Bihar, India, 800

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

(Figures in Hundred)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		HUNDRED	HUNDRED
I Revenue from operations	18	-	-
II Other Income	19	-	-
III Total Income (I+II)		-	-
IV Expenses			
(a) Cost of materials consumed	20	-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	21	-	-
(d) Employee benefits expenses	22	-	-
(e) Finance costs	23	12.92	2.96
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	24	230.00	130.00
Total Expenses		**242.92**	**132.96**
V Profit before exceptional and extraordinary iteam and tax		**(242.92)**	**(132.96)**
VI Exceptional Iteams		-	-
VII Profit before extraordinary iteam and tax		(242.92)	(132.96)
VIII Extraordinary Iteams		-	-
IX Profit before Tax		(242.92)	(132.96)
X Tax Expense:			
(a) Current tax expense		-	-
For current year profits			
Adjustments for earlier years			
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(242.92)	(132.96)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		**(242.92)**	**(132.96)**
XVI Earning per equity share:			
(1) Basic		**(0.24)**	**(0.13)**
(2) Diluted		**(0.24)**	**(0.13)**

See accompanying notes forming part of the financial statements

In terms of our report attached.

As per our report of even date attached
SANJEET & ASSOCIATES
Chartered Accountants
FRN No- 025222C

SANJEET & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN-025222C M. No.-539199

SANJEET KUMAR OJHA
PROPRIETOR
Mem No.539199
Udin:- 25539199BMISXJ6900

Date:- 30/09/2025
Place- Patna

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

VIVEK PRAKASH
Director
DIN- 09830619

HARSHIT PRAKASH
Director
DIN- 09830620

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	HUNDRED	Number of shares	HUNDRED
(a) Authorised	10,000.00	10,000.00	10,000.00	10,000.00
10000 Equity shares of Rs.100/- each with voting rights				
(b) Issued, Subscribed and Paid up	1,000.00	1,000.00	1,000.00	1,000.00
1000 Equity shares of Rs.100/- each with voting rights				
Total	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
VIVEK PRAKASH	500	50.00	100	50,000.00
HARSHIT PRAKASH	500	50.00	100	50,000.00
TOTAL	**1,000.00**	**100.00**		**100,000.00**

Note 1A. : Reconciliation of number of shares outstanding is set out below:

Particulars			
Equity shares at the beginning of the year		1,000	-
Add: Shares issued during the current financial year		-	-
Equity shares at the end of the year		**1,000**	**-**

Note 1B : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1C : There is no fresh issue or buyback of shares during the year.
Note 1D : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1E : There is no change in the number of shares outstanding at the beginning and at the end of the year.
Note 1F : There is no change in the pattern of shareholding during the year. It is same as the last year.

NOTE 1G. SHARES HELD BY PROMOTERS

AT THE END OF YEAR 31.03.2025

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	VIVEK PRAKASH	500	50.00	0
2	HARSHIT PRAKASH	500	50.00	0

AT THE END OF YEAR 31.03.2024

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	VIVEK PRAKASH	500	50.00	0
2	HARSHIT PRAKASH	500	50.00	0

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(262.96)	(130.00)
Add: Profit / (Loss) for the year	(242.92)	(132.96)
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013	-	-
Closing balance	**(505.88)**	**(262.96)**
Total	**(505.88)**	**(262.96)**

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
Secured		
(Note: For all the secured loans, nature of security is required to be given by way of footnotes)		
Term loans*	-	-
from banks	-	-
Deposits *		
Loans and advances from related parties *		
Other loans and advances (Specify nature below)*		
Unsecured		
Term loans*		
from other parties	-	-
Deposits *		
Loans and advances from related parties *	-	-
Total long term borrowings excluding its current maturities		
Total	-	-

***Terms of repayment**

Term loan from financial institutions was taken during the financial year 20XX-XX and carries interest @ X% to X% p.a. The loan is repayable in _____ instalments of Rs. _____ each along with interest, from the date of loan. The loan is secured by hypothecation of _____ (provide description of the mortgaged asset along with description of First charge/Second Charge)
Further, the loan has been guaranteed by the Personal/Corporate guarantee of _____.

The Company has obtained term loan from Bank/ Financial Institution during the financial year 20XX-XX. As per the Loan Agreement/ term sheet, the said Loan was taken for the Purpose of ..... The company has used such borrowings for the purposes as stated in the loan agreement.

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
SECURED LOANS		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks	-	-
and Personal guarantee of Directors and	-	-
equitable mortgaged of Factory Land and	-	-
Building)	-	-
Loan From Others	44,000.00	20,750.00
Current Maturity of Long Term Borrowings		
TOTAL	**44,000.00**	**20,750.00**

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
Audit Fees Payable	100.00	-
Expenses Payable	250.00	250.00
Goods and Service tax payable	-	-
TDS payable	-	-
Others payable	-	-
Total	**350.00**	**250.00**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
	-	-
(c) Provision - Others		
Power Payable	-	-
Telephone Exp. Payable	-	-
Other Payables	-	-
Audit Fees Payable	-	-
Total	-	-

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(valued at historical cost unless stated otherwise)	HUNDRED	HUNDRED
Investment in Property		
Investment in Equity Instruments		
Investments in subsidiaries	-	-
Investments in joint ventures		
Equity Based Mutual Funds		
Total	-	-

Note 10 LONG TERM LOAN AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(Unsecured, considered good, unless stated otherwise)	HUNDRED	HUNDRED
Capital advances	-	-
Security Deposit		
Loans and advances to related parties (Refer footnote 1)		
Other loans and advances (specify nature)	-	15,059.00
Advance tax and tax deducted at source		
CENVAT credit receivable		
VAT credit receivable		
Goods and service tax credit receivables (IGST, CGST, SGST)		
Total	-	15,059.00

Footnote 1: Loans and advances due by directors or other officers of the company

Directors *

Other officers of the Company *

Firm in which director is a partner *

Private Company in which director is a member

* Either severally or jointly

Note 11 OTHER NON CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(Unsecured, considered good, unless stated otherwise)	HUNDRED	HUNDRED
Long-term Trade Receivables (including trade receivables on deferred credit terms)		
Security Deposits	-	-
Total	-	-

Note 12 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(valued at historical cost unless stated otherwise)	HUNDRED	HUNDRED
Investments in subsidiaries	-	-
Investments in joint ventures		
Other Short term investments (specify nature)		
Total	-	-

Note 13 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	44,480.00	-
Stores and spares	-	-
Total	**44,480.00**	-

Note 15 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
A) Cash In Hand	97.78	-
B) Bank Balance	206.34	6,100.26
C) Bank deposits with more than twelve months maturity shall be disclosed separately		-
Total	**304.12**	**6,100.26**

Note 16 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
(Unsecured, considered good, unless stated otherwise)		
Advances for Purchases	-	-
Advances to Suppliers	-	-
Loans and advances to related parties (Refer footnote 1)		
Other loans and advances (specify nature)	-	-
	-	-
Total	-	-

Footnote 1: Loans and advances due by directors or other officers of the company
Directors *
Other officers of the Company *
Firm in which director is a partner *
Private Company in which director is a member
*** Either severally or jointly**

Note 17 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	HUNDRED	HUNDRED
A) Preliminary exps. w/off	60.00	90.00
B) Fixed assets scrap	-	-
C) Other (GST Input)	-	-
D) Other	-	487.78
Total	**60.00**	**577.78**

Note 18 REVENUE FROM OPERATIONS

Amount In Hundred

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Sale of products	-	-
Finished goods		
Traded goods	-	-
Sale of services	-	-
Grants or Donations Received (relevant in case of sec 8 co)		
Other operating revenue		
Scrap sales		
Other		
Total - Sales	-	-

Note 19 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Interest income		
Dividend income		
Net gain on sale of investments		
Discount received		
Miscellaneous income	-	-
Total	-	-

Note 20 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Opening stock	-	-
Add: Purchases		
Import		
Domestic	-	-
	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-

Note 21 CHANGE IN INVETORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Inventories at the end of the year:		
Finished goods	-	-
Work-in-progress	44,480.00	
	44,480.00	-
Inventories at the beginning of the year:		
Finished goods	-	-
Work-in-progress	-	
	-	-
Net (increase) / decrease	-	-

Note 22 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Salaries and wages	-	-
ESI Employees Contribution	-	-
Staff Welfare	-	-
Total	-	-

Note 23 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Bank Charges	12.92	2.96
Interest on Unsecured loan	-	-
Bank Interest	-	-
Other charges	-	-
Total	12.92	2.96

In terms of our report attached.
As per our report of even date attached
SANJEET & ASSOCIATES
Chartered Accountants
FRN No- 025222C

SANJEET & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN-025222C M. No.-539199

SANJEET KUMAR OJHA
PROPRIETOR
Mem No.539199

Date:- 30/09/2025
Place- Patna

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

VIVEK PRAKASH
DIN- 09830619

HARSHIT PRAKASH
DIN- 09830620

Note 24 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
(A) DIRECT EXPENSES		
Consumables	-	-
Freight Inward	-	-
Generator Exp.	-	-
Job Charges	-	-
Labour charges	-	-
Power & Fuel	-	-
Unloading & Handling charges	-	-
Total (A)	**-**	**-**
(B) INDIRECT EXPENSES		
Advertisement and publicity	-	-
Audit Fees	100.00	100.00
Marketing Expenses	-	-
ROC Expenses	-	-
Telephone Expenses	-	-
Mobile and Internet Expenes	-	-
Wages and Other Expenes	-	-
Directors Remuneration	-	-
Conveyance Expenes	-	-
Legal and professional charges	-	-
Loss on sale of Property, Plant and Equipment	-	-
Electricity Expenses	-	-
Miscellaneous expenses	-	-
Office Expenses	-	-
Power and fuel	-	-
Preliminary Expenses W/off	30.00	30.00
Professional Fees	100.00	-
Printing and stationery	-	-
Rates and taxes	-	-
Repairs and maintenance - Buildings	-	-
Repairs and maintenance - Machinery	-	-
Repairs and maintenance - Others	-	-
Rent	-	-
Travelling expenses	-	-
Accounting Fee	-	-
Total (B)	**230.00**	**130.00**
Total (A+B)	**230.00**	**130.00**

Note : The following is the break-up of Auditors remuneration (inclusive/exclusive of service tax)

As auditor:	Figures for the current reporting period	Figures for the previous reporting period
	HUNDRED	HUNDRED
Statutory audit	100.00	100.00
In other capacity:		
Tax audit		
Reimbursement of expenses		
Total	**100.00**	**100.00**

In terms of our report attached.

As per our report of even date attached
SANJEET & ASSOCIATES
Chartered Accountants
FRN No- 025222C

SANJEET & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN-025222C M. No.-539199

SANJEET KUMAR OJHA
PROPRIETOR
Mem No.539199

Date:- 30/09/2025
Place- Patna

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

VIVEK PRAKASH
DIN- 09830619

HARSHIT PRAKASH
DIN- 09830620

Note 5 TRADE PAYABLES

Trade Payables ageing schedule: As at 31st March,25

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

Note 5.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any,that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note 14 TRADE RECEIVABLES

Trade Receivables ageing schedule: As at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-					-
	-	-	-	-	-	-

Trade Receivables ageing schedule: As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-
	-	-	-	-	-	-

Note - 8

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2025

PARTICULARS	GROSS-------BLOCK					DEPRECIATION			NET -- BLOCK	
	AS ON 01/04/2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	SALE during the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
TANGIBLE ASSETS										
Plant and Machineries	-	-		-	-	-	-	-	-	-
Project Screen	-	-	-	-	-		-	-	-	-
Sound System	-	-	-	-	-		-	-	-	-
Electric Equpment	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-
Vehicles	-									
	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS										
Computer Software	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-
PREVIOUS YEAR										

Capital Work in Progress

Opening Balance	
Add: Additions during the year	
Less: Capitalized during the year	
Closing Balance	-

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2024	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable
				More than 180 days	Less than 180 days			
1	AIR CONDITIONER	10%		-	-	-	-	-
2	COMPUTER EQUIPMENT	40%	-	-	-	-	-	-
3	ELECTRONIC WEIGHING SCALE	15%		-	-	-	-	-
4	PLANT & MACHINERY	15%	-			-	-	-
5	SEWING MACHINE	15%		-	-	-	-	-
6	FURNITURE & FIXTURE	10%	-	-	-	-	-	-
7	BUILDING	10%				-	-	-
					-	-	-	-
			-	-	-	-	-	-
	Current Year Total :-		-	-	-	-	-	-

Working Note:

Calculation of Deferred Tax

		Taxable Income	
		accounting Income	-
		Add: Dep cos act	-
			-
		Less: Dep IT Act	-
			-
Accounting Income or PBT	-		
Tax on accounting Income	-	Prov for I.T	-

Since PBT is more than Taxable Income there is Deferred Tax Liability.

Hence Deferred Tax Liability	-
Current Tax	-

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

(CIN: - U45209BR2022PTC061140)
C/O ANURADHA DEVI,W/OBADRI NARAYAN GUPTA
MITHAPUR,KANNULALROAD,PO GPO,GARDANIBAG, Patna, PATNA, Bihar, India, 800001
E-mail: - reemashreebuilders.developers@gmail.com

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. Significant accounting policies

Basis of Accounting

The Accounts of the company are prepared to comply with all material aspects of the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared under the historical cost Convention in accordance with the Generally Accepted Accounting Principles in India (GAAP). The accounting policies have been consistently applied by the Company. All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis.

Revenue recognition

Revenue is recognized on transfer of all significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realization of the consideration. Service charges is recognized on completion of work and billed to clients.

Earnings per share

The Company reports basic and diluted earnings per equity share in accordance with Accounting Standard 20, 'Earnings per Share'. Basic earnings per equity share are computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year except where the result would be anti-dilutive.

Inventories

Inventories are valued at lower of cost or Market Value.

Fixed assets and depreciation

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

(CIN: - U45209BR2022PTC061140)
C/O ANURADHA DEVI,W/OBADRI NARAYAN GUPTA
MITHAPUR,KANNULALROAD,PO GPO,GARDANIBAG, Patna, PATNA, Bihar, India, 800001
E-mail: - reemashreebuilders.developers@gmail.com

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use. Depreciation on tangible assets is provided on the written down value method over the useful lives of assets as specified by Schedule II of the Companies Act 2013.

Employee benefits
The undiscounted amount of short-term employee benefits expected to be paid in exchange of services rendered by employees is recognized during the period when the employee renders the services. These benefits include salaries, bonus and performance incentives.

Investment
Investments are classified into current and long-term investments. Current Investments are valued at lower of cost and fair value. Long term Investments are stated at cost less provision, if any, for other than temporary diminution in their value.

Taxes on Income
Income tax comprises current tax and deferred tax. Current tax is recognized in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, subject to the consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates enacted or substantively enacted at the balance sheet date.

Deferred tax assets on unabsorbed depreciation and carry forward losses are not recognized unless there is virtual certainty that there will be sufficient future taxable income available to realize such assets.

2. Previous year's figures have been regrouped/reclassified wherever necessary.

3.	Value of Import	NIL
4.	Expenditures in Foreign Exchange	NIL
5.	Earnings in Foreign Exchange	NIL
6.	Auditors' Remuneration	
	a) Statutory Audit Fees	10,000.00

REEMASHREE BUILDERS & DEVELOPERS PRIVATE LIMITED

(CIN: - U45209BR2022PTC061140)
C/O ANURADHA DEVI,W/OBADRI NARAYAN GUPTA
MITHAPUR,KANNULALROAD,PO GPO,GARDANIBAG, Patna, PATNA, Bihar, India, 800001
E-mail: - reemashreebuilders.developers@gmail.com

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7. In the opinion of the Board of Directors the current assets loans & advances have a value on realization in the ordinary course of business not less than the amount at which they are stated.

8. Personal accounts of the parties are subject to their confirmation.

9. Remuneration to Directors
   Salary 0.00/-

For SANJEET & ASSOCIATES
Chartered Accountants
FRN No: - 025222C



SANJEET KUMAR OJHA
(PROPRIETOR)
Membership No.: 539199

VIVEK PRAKASH
(DIRECTOR)
09830619

HARSHIT PRAKASH
(DIRECTOR)
09830620