OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

Statement of Profit and Loss for the year ended 31st March, 2025

Particulars	Note No.	Figures as the end of current year 31st March 2025	Figures as the end of previous year 31st March 2024
I. Revenue From Operation	23	-	-
II.Other Income	24	38,506.00	2,335.00
III. Total Revenue (I +II)		38,506.00	2,335.00
IV. EXPENSES			
Cost of Material Consumed	25	-	-
Increase (-)/ Decrease in Stock	26	-	-
Employee Benefit Expenses	27	3,94,000.00	3,17,850.00
Finance Expenses	28	29,078.00	177.00
Administrative Expenses	29	18,96,287.00	13,15,763.00
Depreciation & Amortization Expenses		1,34,566.00	54,296.00
Total Expenses		24,53,931.00	16,88,086.00
Profit Before Tax		(24,15,425.00)	(16,85,751.00)
Tax Expense			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
Profit(/Loss) for the period		(24,15,425.00)	(16,85,751.00)
Earning per equity share of face value of Rs.100 each Basic and Diluted	30	(241.54)	(168.58)
Significant accounting policies & Notes on Financial Statements	1 to 30		

As per our report of even date
For U. S. Prasad & Co.
Chartered Accountants
(Registration No.- 005980C)

CA NISHITH SINHA
Partner
Membership No.- 418629
Place: PATNA
Date : 27/09/2025

Oceanica Lifestyle Pvt. Ltd

SANJEEV KUMAR
Director
DIN: 06921292

Oceanica Lifestyle Pvt. Ltd.

NIRMAL KUMAR
Director
DIN: 08295125

OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

Note No. **Significant accounting policies & Notes to Account for the year ending 31st March, 2025**

1 Share Capital

Particulars	As at 31/03/2025	As at 31/03/2024
i. Authorised Capital		
10000 Equity shares of Rs.100/- each	10,00,000.00	10,00,000.00
ii. Issued, Subscribed and Paid up Capital		
10000 Equity shares of Rs.100/- each	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

1.1 There is change in issued, subscribed and paid up share capital during the current year and corresponding previous year.

1.2 The company has only one class of Equity Shares having a par value of Rs.100/- per share. Each holder of Equity Share is entitled to one vote per Equity Share.

1.3 Reconciliation of the number of share outstanding at the beginning and at the end of the reporting period

Particulars	As at 31/03/2025	As at 31/03/2024
i. Equity Share		
No. of Equity Shares at the beginning of the reporting period	10,000.00	10,000.00
Add: No. of Equity Shares issued during the period	-	-
Less: No. of Equity Shares bought back during the period	-	-
No. of Equity Shares at the end of the reporting period	10,000.00	10,000.00

1.4 List of the shareholders holding more than five percent df shares in the company as at the Balance Sheet

Name of Shareholder	As at 31/03/2025		As at 31/03/2024	
	No. of shares	% held	No. of shares	% held
NIRMAL KUMAR	4900	49	4900	49
SANJEEV KUMAR	4900	49	4900	49
SHWETA SHEKHAR	200	2	200	2
Total	10000	100	10000	100

2 Reserves and Surplus

Particulars	As at 31/03/2025	As at 31/03/2024
i. Capital Reserve/General Reserve/Other Reserve		
As per last A/c	-	-
Add: Appropriation during the period	-	-
Less: Written back during the period	-	-
Closing Balance	-	-
ii. Securities Premium Reserve		
As per last A/c	-	-
Add: Appropriation during the period	-	-
Less: Written back during the period	-	-
Closing Balance	-	-
iii. Surplus		
As per last A/c	(45,09,541.00)	(28,23,790.00)
Add: Profit of the year as per statement of profit & loss	(24,15,425.00)	(16,85,751.00)
Total Profit available for appropriation	(69,24,966.00)	(45,09,541.00)
Less: Transfer to Reserves	-	-
Less: Proposed Dividend	-	-
Closing Balance	(69,24,966.00)	(45,09,541.00)
Grand Total	(69,24,966.00)	(45,09,541.00)

Oceanica Lifestyle Pvt. Ltd.

3 **Share Application Money Pending Allotments**

4 **Long Term Borrowings**

Particulars	As at 31/03/2025	As at 31/03/2024
i. Secured		
Loan from Bank	-	-
Closing Balance	-	-
ii. Unsecured		
Loans from Directors and Shareholders		
NIRMAL KUMAR	30,35,924.00	20,35,924.00
SANJEEV KUMAR	41,53,740.00	30,20,365.00
SHWETA SHEKHAR	23,39,192.00	10,19,721.00
Closing Balance	**95,28,856.00**	**60,76,010.00**
Grand Total	**95,28,856.00**	**60,76,010.00**

5 **Deferred Tax Liabilities**

Particulars	As at 31/03/2025	As at 31/03/2024
DTL	-	-
Total	-	-

6 **Other Long Term Liabilities**

Particulars	As at 31/03/2025	As at 31/03/2024
Other Long Term Liabilities	-	-
Total	-	-

7 **Long Term Provosions**

Particulars	As at 31/03/2025	As at 31/03/2024
Long Term Provosions	-	-
Total	-	-

8 **Shot Term Borrowings**

Particulars	As at 31/03/2025	As at 31/03/2024
Other Short Term Loan	-	-
Total	-	-

9 **Trade Payable**

Particulars	As at 31/03/2025	As at 31/03/2024
Sundry Creditors	-	-
Total	-	-

10 **Other Current Liabilities**

Particulars	As at 31/03/2025	As at 31/03/2024
Audit Fee Payable	25,000.00	25,000.00
Salary Payable	34,000.00	20,000.00
TDS Payable	-	25,200.00
ROC Filing Fee Payable	10,000.00	10,000.00
Total	**69,000.00**	**80,200.00**

For Oceanica Lifestyle Pvt. Ltd.

11 **Short Term Provision**

Particulars	As at 31/03/2025	As at 31/03/2024
Provision for Income Tax	-	-
Total	-	-

12 **Fixed Assets**

Particulars	As at 31/03/2025	As at 31/03/2024
Tangible Assets (as per Schedule 9)	2,28,899.00	3,30,365.00
Total	2,28,899.00	3,30,365.00

13 **Non Current Investments** - -

Particulars	As at 31/03/2025	As at 31/03/2024
Office Shed at Site	21,09,500.00	21,09,500.00
Total	21,09,500.00	21,09,500.00

14 **Deferred Tax Assets**

Particulars	As at 31/03/2025	As at 31/03/2024
DTA	9,367.00	9,367.00
Total	9,367.00	9,367.00

15 **Long Term Loans & Advances** - -

16 **Other Non Current Assets**

Particulars	As at 31/03/2025	As at 31/03/2024
Prelimenary Expenses	-	-
Total	-	-

17 **Current Investments**

Particulars	As at 31/03/2025	As at 31/03/2024
Term Deposit with SBI	8,28,142.00	-
Total	8,28,142.00	-

18 **INVENTORIES**

(Valued, at cost and net realisable value, which ever is less)
As taken, valued and certified by the management

Particulars	As at 31/03/2025	As at 31/03/2024
Trading Goods	-	-
Total	-	-

19 **TRADE RECEIVABLES**

Particulars	As at 31/03/2025	As at 31/03/2024
Sundry Debtors	-	-
Total	-	-

20 **Cash & Cash Equivalents**

Particulars	As at 31/03/2025	As at 31/03/2024
Cash in Hand	2,025.00	4,040.00
Cash at Bank	3,32,606.00	31,196.00
Total	3,34,631.00	35,236.00

Oceanica Lifestyle Pvt. Ltd.

21 Short Term Loans & Advances

Particulars	As at 31/03/2025	As at 31/03/2024
Loans & Advances	-	-
Total	-	-

22 Other Current Assets

Particulars	As at 31/03/2025	As at 31/03/2024
Input Tax Credit- GST	1,62,351.00	1,62,201.00
TDS & TCS	-	-
Total	1,62,351.00	1,62,201.00

23 Revenue From Operation

Particulars	As at 31/03/2025	As at 31/03/2024
Gross Receipt from Sale of Flats	-	-
Total	-	-

24 OTHER INCOME

Particulars	As at 31/03/2025	As at 31/03/2024
Other Income	38,506.00	2,335.00
Total	38,506.00	2,335.00

25 Cost of Material Consumed

Particulars	As at 31/03/2025	As at 31/03/2024
Opening Stock	-	-
Add: Purchases during the year	-	-
Less: Closing Stock	-	-
Total	-	-

26 INCREASE (-)/ DECREASE IN STOCK

Particulars	As at 31/03/2025	As at 31/03/2024
Closing Stock	-	-
Opening Stock	-	-
Increase(-)/ Decrease in Stock	-	-
Total	-	-

27 EMPLOYEE BENEFIT EXPENSES

Particulars	As at 31/03/2025	As at 31/03/2024
Directors' Remuneration	-	-
Wages and Salaries	3,94,000.00	3,17,850.00
Total	3,94,000.00	3,17,850.00

28 FINANCE COST

Particulars	As at 31/03/2025	As at 31/03/2024
Bank Charges	29,078.00	177.00
Total	29,078.00	177.00

U. S. PRASAD & CO. PATNA CHARTERED ACCOUNTANTS

Oceanica Lifestyle Pvt. Ltd.

Director

29 ADMINISTRATIVE EXPENSES

Particulars	As at 31/03/2025	As at 31/03/2024
Electricity Charges	16,680.00	7,987.00
Company Profile & Website Development	-	20,500.00
Site Survey Exp.	30,000.00	19,960.00
Topographical Survey	-	12,000.00
MEP Consultancy Charges	-	2,40,000.00
Consultancy Fee (GeoTech Technicals))	3,04,000.00	2,52,520.00
Website Renewal Charges	-	6,100.00
Site Cleaning Work	-	3,000.00
Office Expenses	15,913.00	16,320.00
Hotel Expenses	-	10,441.00
Land Measurment Expenses	1,500.00	23,600.00
Puja Expenses	3,136.00	14,300.00
Land Tax	-	3,180.00
Stamp & Duty	5,600.00	6,45,855.00
Legal Charges	12,500.00	5,000.00
Land Development Exp.	6,60,000.00	
Printing & Stationery	25,570.00	-
Traveling Expenses	31,404.00	-
Builder Registration Fee	15,000.00	-
Internet Charges	7,690.00	-
Labour Charges	12,000.00	-
Mutation Fee	34,300.00	-
Maintainance Exp.	5,834.00	-
LPC Registration Charges	23,000.00	-
Excavation Charges	11,000.00	-
Fire NOC	25,000.00	-
Boundry Shed	25,360.00	-
State Fire Services	5,95,800.00	-
Audit Fee	25,000.00	25,000.00
ROC Filing Fee	10,000.00	10,000.00
Total	**18,96,287.00**	**13,15,763.00**

30 EARNINGS PER SHARE

i. Net profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	(24,15,425.00)	(16,85,751.00)
ii. Weighted average number of equity shares used as denominator for	10,000.00	10,000.00
iii. Basic and dilutaed earnings per share	(241.54)	(168.58)
iv. Face value per equity share	100.00	100.00

31 CONTINGENT LIABILITIES AND COMMITMENTS

Contingent Liability	Nil	Nil
Commitments	Nil	Nil

32 Based on the information available with the company, there are no dues outstanding to Micro and Small enterprises who have registered themselves under Micro Small Medium Enterprises Development Act, 2006 (MSMED Act, 2006) as at March 31, 2025.

For Oceanica Lifestyle Pvt. Ltd.

Further, no interest during the year has been paid or payable under the terms of the MSMED Act, 2006.

33 Related Party Transactions {disclosures under Accounting Standard (AS-18)}

A Names of related party and nature of related party relationships

i Key management personnel and/or Individuals having direct or indirect control or significant influence, and their relatives.

NIRMAL KUMAR
SHWETA SHEKHAR

B Transactions with related parties during the year and balance as on 31st March 2025.

i Transactions with key management personnel,

Remuneration

NIRMAL KUMAR	-	-
SHWETA SHEKHAR	-	-

ii Balance outstanding at the year end

Unsecured Loans

SANJEEV KUMAR	41,53,740.00	30,20,365.00
NIRMAL KUMAR	30,35,924.00	20,35,924.00
SHWETA SHEKHAR	23,39,192.00	10,19,721.00

As per our report of even date
For U. S. Prasad & Co.
Chartered Accountants
(Registration No.- 005980C)

U. S. PRASAD & CO. PATNA CHARTERED ACCOUNTANTS

Oceanica Lifestyle Pvt. Ltd.
Director

Oceanica Lifestyle Pvt. Ltd.
Director

CA NISHITH SINHA
Partner
Membership No.- 418629
Place: PATNA
Date : 27/09/2025

SANJEEV KUMAR
Director
DIN: 06921292

NIRMAL KUMAR
Director
DIN: 08295125

OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

Schedule Attached to and forming part of the Balance sheet and Profit and Loss A/C for the year ended 31-03-2025

Schedule 9 of Fixed Assets as per Companies Act

S.No	Particulars	Date Of Purchase Of New/ Exsisting Asset	Original Cost	Dep Charged upto 31/03/2024	WDV As on 01/04/2024	Addition/ New Purchases	Total	Life as per Companies act 2013	Life used till March 25	Remaining life	Salvage Value	Dep amount over whole Period	Rate Of Dep	Dep for the 2024-2025	WDV a 31-03-
	Tangible Assets														
1	TV 32"	24-10-2023	10,999.00	2,494.00	8,505.00	-	8,505.00	5.00	2.00	3.00	550.00	7,955.00	0.60	5,091.00	3,41
2	TV 55"	24-10-2023	30,999.00	7,029.00	23,970.00	-	23,970.00	5.00	2.00	3.00	1,550.00	22,420.00	0.60	14,349.00	9,62
3	Inverter & Battery	05-09-2023	33,100.00	3,616.00	29,484.00	-	29,484.00	15.00	2.00	13.00	1,655.00	27,829.00	0.20	5,859.00	23,62
4	Furniture & Fixture	13-10-2023	70,999.00	9,307.00	61,692.00	-	61,692.00	10.00	2.00	8.00	3,550.00	58,142.00	0.30	18,517.00	43,17
5	RO "Livpure"	24-10-2023	7,699.00	1,449.00	6,250.00	-	6,250.00	5.00	2.00	3.00	385.00	5,865.00	0.61	3,782.00	2,46
6	Split AC 1.5 Ton	28-11-2023	39,080.00	3,729.00	35,351.00	-	35,351.00	10.00	2.00	8.00	1,954.00	33,397.00	0.30	10,735.00	24,61
7	Split AC 2.0 Ton	03-11-2023	1,06,000.00	12,087.00	93,913.00	-	93,913.00	10.00	2.00	8.00	5,300.00	88,613.00	0.30	28,348.00	65,56
8	CCTV Camara	30-11-2023	81,137.00	14,178.00	66,959.00	-	66,959.00	5.00	2.00	3.00	4,057.00	62,902.00	0.61	40,660.00	26,29
9	Inverter & Battery	02-04-2024	-	-	-	33,100.00	33,100.00	15.00	1.00	14.00	1,655.00	31,445.00	0.19	6,376.00	26,7
10	Electric Fan	15-10-2023	4,648.00	407.00	4,241.00	-	4,241.00	15.00	2.00	13.00	232.00	4,009.00	0.20	849.00	3,3
	Total		3,84,661.00	54,296.00	3,30,365.00	33,100.00	3,63,465.00	95.00	19.00	76.00	20,888.00	3,42,577.00	3.91	1,34,566.00	2,28,8

OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

DEPRECIATION

AS PER INCOMTAX ACT

Sr. No	Particulars	Rate	Gross Block					Depreciaton	Net Block
			Balance as on 01/04/2024	Addition More than 180 days	Addition Less than 180 days	Deduction during the year	Balance as on 31/03/2025	For the Year	WDV as on 31/03/2025
1	TV 32"	15%	10,174.00	-	-	-	10,174.00	763.00	9,411.00
2	TV 55"	15%	28,674.00	-	-	-	28,674.00	2,151.00	26,523.00
3	AC 1.5 Ton	15%	36,149.00	-	-	-	36,149.00	2,711.00	33,438.00
4	AC 2.0 Ton	15%	98,050.00	-	-	-	98,050.00	7,354.00	90,696.00
5	Inverter & Battery	15%	28,135.00	33,100.00	-	-	61,235.00	4,593.00	56,642.00
6	Electric Fan	15%	4,299.00	-	-	-	4,299.00	322.00	3,977.00
7	RO "Livpure"	15%	7,122.00	-	-	-	7,122.00	534.00	6,588.00
8	CCTV Camara	15%	75,052.00	-	-	-	75,052.00	5,629.00	69,423.00
9	Furnitures & Fixtures	10%	67,449.00	-	-	-	67,449.00	3,372.00	64,077.00
	TOTAL		3,55,104.00	33,100.00	-	-	3,88,204.00	27,429.00	3,60,775.00

U. S. PRASAD & CO. PATNA CHARTERED ACCOUNTANTS

OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

Schudule refereed to and forming part of the Balance Sheet and Profit and Loss Account for the year ended 31st March 2025.

NOTE - 34 : - Significant Accounting Policies & Notes on Accounts

These financial statements are the responsibility of the assessee. Our resposibility is to express an opinion based on our audit. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test, evidence supporting the account disclosed in th financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the proprietor, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

SIGNIFICANT ACCOUNTING POLICIES

1 The financial statements are prepared on the basis of going concern under historical cost convention with revenue recognised (According to AS-9) and expenses accounted for an marcantile basis.

2 Fixed Assets are stated at the original cost less accumulated depreciation (According to AS-10), if any.

3 Depreciation has been charged as per income tax act, if any.

4 Investments are stated at cost, if any.

5 Sales and Services are accounted when the sales of goods or services are completed on accrual basis.

6 Valuation of closing stock at the year end, According to AS-2 (Cost or NRV which ever is less).

7 Contingent liability is not provided for and is disclosed by way of notes, if any.

NOTES TO ACCOUNTS

NIL

For and on behalf of U. S. Prasad & Co.
Chartered Accountants

U. S. PRASAD & CO. PATNA CHARTERED ACCOUNTANTS

CA NISHITH SINHA
Partner
Membership No.- 418629

Place: **Patna**
Date: **27-09-2025**

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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OCEANICA LIFESTYLE PRIVATE LIMITED

AT-OFFICE NO-625/626, 6TH FLOOR, ASHIANA HARI NIWAS, DAK BUNGLOW ROAD, PATNA- 800001

COMPUTATION OF TAX AS PER INCOME TAX ACT

PAN:-	AACCO8326Q
Date of Incorporation:-	05-12-2018
Assessment year:-	2025-2026
Financial year:-	2024-2025
TYPE:-	DOMESTIC
STATUS:-	COMPANY

STATEMENT OF INCOME & TAX

INCOME:-		
	NET PROFIT/(LOSS) AS PER PROFIT & LOSS STATEMENT:-	(24,15,425.00)
ADD:	DEPRECIATION AS PER COMPANY ACT	1,34,566.00
LESS:	DEPRECIATION AS PER INCOME TAX ACT	27,429.00
	NET PROFIT/(LOSS) DURING THE YEAR	(23,08,288.00)
	Rounding Off	-
	Tax Liability	-
ADD:	EC & SHEC @ 4%	-
		-
ADD:	Interest U/S 234A	-
	Interest U/S 234B	-
	Interest U/S 234C	-
		-
	Total tax liability	-
LESS:	TDS	-
	Net Tax Liability/Refund	-
	Rounding Off	-