NARGADA DEVELOPERS PRIVATE LIMITED

CIN - U45500BR2018PTC 039987

Regd Off: VILL - NARGADA, JAMSAUT, DANAPUR, PATNA, PIN - 801503

BALANCE SHEET AS AT 31ST MARCH,

In Rupees

Particulars	Note No.	2025		2024	
		Rupees	Rupees	Rupees	Rupees
I. EQUITY AND LIABILITIES					
(1) Shareholders' Funds					
(a) Share Capital	2	100,000.00		100,000.00	
(b) Reserves and Surplus	3	94,049.00	194,049.00	85,206.00	185,206.00
(2) Non-Current Liabilities					
(a) Long Term Borrowings	4		-		-
(b) Deferred Tax Liability	5		-		-
(3) Current Liabilities					
(a) Short-term borrowings	5A	1,288,000.00		1,288,000.00	
(b) Trade payables		17,943,091.00		17,943,091.00	
(c) Other payable	5 B	501,541.00		597,816.00	
(d) Other Current Liabilities	6	-	19,732,632.00	-	19,828,907.00
TOTAL			19,926,681.00		20,014,113.00
II. ASSETS					
(1) Non- Current Assets					
(a) Property, Plant, and Equipment					
(a) Tangible Assets	7	12,794.00		15,777.00	
(b) Capital work-in-progress		-		-	
(c) Long-Term Advances and Deposits	8	-		-	
(d) Other Non Current Assets	9	-	12,794.00	-	15,777.00
(2) Current Assets					
(a) Inventories	10	13,234,385.00		4,723,935.00	
(b) Trade Receivables	11	-		-	
(c)Short-term loans and advances					
(d) Cash and Bank Balances	12	43,102.00		88,001.00	
(e) Other Current Assets	13	6,636,400.00	19,913,887.00	15,186,400.00	19,998,336.00
TOTAL			19,926,681.00		20,014,113.00

Significant Accounting Policies 1

The Notes are integral part of the financial statements

As per our annexed Report of even date.

For M/s Prabhat Ravi & Associates
Chartered Accountants (FRN - 013753C)

(CA Ravi Shankar Dubey)
Partner
M No.407195

UDIN - 25407195BMLASO3120

Address:
1, UGF, Shaligra Shanti Niketan
Buddha Colony
Patna - 800 001

Date: 30/09/2025

Prabhat Ravi & Associates * PATNA * Chartered Accountants

For and on behalf of the board of directors of
NARGADA DEVELOPERS PRIVATE LIMITED

Rahul Kumar
Director
DIN - 08281246

Vijay Kumar
Director
DIN - 08281247

Directors

NARGADA DEVELOPERS PRIVATE LIMITED

CIN : U45400BR2018PTC039562

Regd Off: VILL - NARGADA JAMSAUL DANAPUR, PATNA, PIN - 801503

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH,

In Rupees

Particulars	Note No.	2025		2024	
		Rupees	Rupees	Rupees	Rupees
INCOME					
Revenue from Operations	13	-		58,650.00	
Other Income	14	101,500.00	101,500.00	803,400.00	862,050.00
Total Revenue			401,500.00		862,050.00
Expenses:					
Purchases of Traded Goods	15	8,510,450.00		790,115.00	
Change in Inventories	16	-8,510,150.00		-790,115.00	
Employee Benefit Expenses	17	203,291.00		600,161.00	
Finance Cost	18	-		-	
Depreciation	19	2,983.00		2,983.00	
Other Expenses	20	183,112.00	389,386.00	248,613.00	851,757.00
Total Expenses			389,386.00		851,757.00
Profit Before Tax			12,114.00		10,293.00
Tax Expenses					
Current Tax			3,271.00		2,760.00
Deferred Tax					-
Income Tax Relating to Earlier years					-
Profit for the year			8,843.00		7,533.00
Earning Per Equity Share of Face value of Rs. 10 each					
Basic and Diluted			8.84		7.53
Significant Accounting Policies	1				

As per our annexed Report of even date.

For M/s Prabhat Ravi & Associates
Chartered Accountants (FRN - 013753C)

(CA Ravi Shankar Dubey)
Partner
M No.407195

UDIN -

1, UGF, Shaligra Shanti Niketan
Buddha Colony
Patna - 800 001

Prabhat Ravi & Associates ★ PATNA ★ Chartered Accountants

For and on behalf of the board of directors of
NARGADA DEVELOPERS PRIVATE LIMITED

Rahul Kumar
Director
DIN - 08281246

Vijay Kumar
Director
DIN - 08281247

DIRECTORS

NARGADA DEVELOPERS PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS

1 SIGNIFICANT ACCOUNTING POLICIES

A . Accounting Concept

1 The Company follows the Mercantile System of Accounting and recognizes Income and Expenditure on Accrual basis. The Accounts are prepared on historical cost convention in applicable accounting standards and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2 **Property, Plant & Equipment**

Property, Plant & Equipment's are stated at their Original Cost including other expenses related to acquisition and installation.

3 **Depreciation**

Depreciation is charged to the Accounts on written down value method rates as prescribed under Schedule II to the Companies Act, 2013.

4 **Investments**

Investments are stated at cost.

5 **Inventories**

Stock has been valued at cost.

6 **Taxation**

Provision for tax comprises of current tax, and deferred tax charge or release. Current income tax are measured at the amount expected to be paid to the taxing authority in accordance with Indian Income Tax is recognised subject to the consideration of prudence, on timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized unless there is a 'virtual certainty' that sufficient taxable income will be available against which such deferred tax assets will be realized.

7 Items of Income and Expenditure are accounted for on accrual basis.

8 **Employee Benefit**

(i) Short - Term Employee Benefits are Charged off at the undiscounted amount in the year in which related service is rendered.

(ii) No Long - Term Employee Benefits are payable by the Company.

9 **Contingent Liabilities**

Contingent Liabilities are not provided for but are disclosed by way of notes.

राहुल कुमार

Prabhat Ravi & Associates PATNA Chartered Accountants

NARGADA DEVELOPERS PRIVATE LIMITED

	31/03/2025	31/03/2024
2 SHARE CAPITAL		
(a) Authorised		
1000 Equity Shares of Rs 100/- each	100,000.00	100,000.00
(b) Issued, Subscribed and Fully Paid Up		
1000 Equity Shares of Rs 100/- each	100,000.00	100,000.00
(c) Reconciliation of number of shares		
Shares outstanding at the beginning of the year	1,000	1,000
Additions during the year	-	-
Equity shares at the end of the year	1,000	1,000

(d) Shareholders

Sr No	Name	2025 No of Shares	2025 %	2024 No of Shares	2024 %
(a)	Rahul Kumar	500	50%	500	50%
(b)	Vijay Kumar	500	50%	500	50%
	Total	1,000	100%	1,000	100%

(e) Shares held by Promoter

Sr No	Promoter Name	As at 31.03.2025 No of Shares Held	As at 31.03.2025 % of Total Shares	As at 31.03.2025 % Change during the year	As at 31.03.2024 No of Shares Held	As at 31.03.2024 % of Total Shares	As at 31.03.2024 % Change during the year
1	Rahul Kumar	500	50%	-	500	50%	-
2	Vijay Kumar	500	50%		500	50%	
	Total	1,000	100.00%	-	1,000	100.00%	-

(f) The Company has only one class of issued Shares i.e. Equity Shares having par value of Rs. 100/-per share and equal right for dividend. In the event of liquidation, the equity shareholders are eligible shareholderes are eligible to receive the remaining assets of the Company after payment of all preferential amounts in proportion to their shareholding.

3	RESERVES & SURPLUS		
(a)	Security Premium		
	Balance at the beginning of the year	-	-
	Additions during the year	-	-
		-	-
(b)	Profit & Loss Account		
	Balance as per Last Balance Sheet	85,206.00	77,673.00
	Profit for the year	8,843.00	7,533.00
		94,049.00	85,206.00
	Total (a) + (b)	94,049.00	85,206.00
4	Long Term Borrowings		
	Term Loan	-	-
	Others (loan from Director's Entity)	-	-
	Total	-	-
5	DEFERRED TAX LIABILITIES (NET)		
	Deferred Tax Liability		
	On account of Depreciation	-	-
	Deferred Tax Assets	-	-
	Net Deferred Tax Assets	-	-

For Prabhat Ravi & Associates Chartered Accountants PATNA

Kumar

	31/03/2025	31/03/2024
8 OTHER CURRENT LIABILITIES		
Audit Fee		
Directors Remuneration Payable	[illegible]	[illegible]
Other Expenses Payable	[illegible]	[illegible]
Trade Payables & Advances	[illegible]	[illegible]
	501,541.00	597,616.00
9 Short Term Borrowings		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]
9 SHORT TERM PROVISIONS	1,265,000.00	1,265,000.00
Duties		
Provision for Taxation (Income Tax)	-	-
	-	-
	-	-
5 LONG TERM ADVANCES AND DEPOSITS		
(Unsecured, Considered Good)		
Loans & Advances		
Deposits		
	-	-
	-	-
7 OTHER NON CURRENT ASSETS		
Deferred Tax Assets		
	-	-
	-	-
10 INVENTORIES		
Work in Progress		4,722,935.00
Stock in Trade	13,234,355.00	-
	13,234,355.00	4,722,935.00
11 TRADE RECEIVABLES		
(Unsecured, Considered Good)	-	-
	-	-

31.03.24

Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	3 years	Total
(i) Undisputed Trade receivables - considered good				-	-	-
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-		-
Total	-	-	-	-	-	-

31.03.23

Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

Prabhat Ravi & Associates PATNA Chartered Accountants

VARGADA DEVELOPERS PRIVATE LIMITED

	31/03/2024	31/03/2023
12 CASH AND BANK BALANCES		
Balances with Scheduled Bank		
Cash in Hand		
Others Prepaid Insurance		
	41,182.00	89,601.00
13 OTHER CURRENT ASSETS		
Loan and Advances		
Duties & Taxes	6,636,400.00	15,166,400.00
	6,636,400.00	15,166,400.00
14 REVENUE FROM OPERATIONS		
Service Income		58,650.00
15 OTHER INCOME		
Interest on Fixed Deposits		
Interest on Income Tax Refunds		
Miscellaneous Income	401,500.00	803,400.00
	401,500.00	803,400.00
16 PURCHASES OF TRADED GOODS		
Purchases of Materials	790,145.00	790,145.00
Direct Expenses	-	-
	790,145.00	790,145.00
16 CHANGE IN INVENTORIES		
Opening Stock	4,723,935.00	3,933,790.00
Less: Closing Stock	13,234,385.00	4,723,935.00
	-8,510,450.00	-790,145.00
17 EMPLOYEE BENEFIT EXPENSES		
(a) Salaries and incentives	75,840.00	185,405.00
(b) Staff Welfare	7,451.00	4,156.00
(b) Managerial Remuneration	120,000.00	410,600.00
	203,291.00	600,161.00
18 FINANCE COST		
Bank Interest	-	-
	-	-
19 DEPRECIATION		
Depreciation	2,983.00	2,983.00
	2,983.00	2,983.00
20 OTHER EXPENSES		
Filing Charges	5,200.00	4,850.00
Bank Charges	3,148.00	4,177.00
Travelling Charges	145,704.00	214,580.00
Misc Charges	18,560.00	14,506.00
Audit Fee	10,500.00	10,500.00
	183,112.00	248,613.00

Prabhat Ravi & Associates
PATNA
Chartered Accountants

राहुल कुमार