

ROMADIYA CONSTRUCTION PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2024

(Figures in ₹)

		Note	For the period ending on 31st March, 2024
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	3	-
	(b) Non-Current Investments	4	98,048.00
	(c) Deferred Tax Assets		-
			98,048.00
2	Current Assets		
	(a) Inventories	5	-
	Financial Asset		
	(a) Trade Receivables	6	-
	(b) Cash and Cash Equivalents	7	62,475.72
	(c) Short Term loans & advances	8	-
	(d) Other Current Assets	9	-
			62,475.72
	TOTAL ASSETS		160,523.72
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	10	100,000.00
	(b) Other Equity	11	(1,860,654.28)
	TOTAL EQUITY		(1,760,654.28)
2	Non-Current Liabilities	12	1,900,500.00
3	Current Liabilities		
	(a) Short Term Borrowings		
	(b) Trade payable	13	-
	(c) Other current liabilities	14	20,678.00
			1,921,178.00
	TOTAL EQUITY AND LIABILITIES		160,523.72
Summary of significant accounting policies		1	-
Explanatory notes to financial statements		2 to 22	

In terms of our separate report of even date attached.

**For PRASAD & SANTOSH,
CHARTERED ACCOUNTANTS
FRN : 000764C**

Private In

(CA ANIKET JHA)

PARTNER

M.NO.- 454659

UDIN:24454659BKC

DATE: 01st September, 2024

PLACE: PATNA

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Radiya Construction Pvt. Ltd.

Riza Kumari

(SHIYA KUMARI)

DIRECTOR

DIN : 08015905

Ltd.
Romadiya Construction Pvt. Ltd.

AShuani ~~Kumar~~
Director

(ASHWANI KUMAR)

DIRECTOR

DIN: 08015927

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

Director

Notes to the Financial Statements for the period from 01st June, 2023 to 31st March, 2024

Note :- 4 NON CURRENT INVESTMENTS

PARTICULARS	For the period ended March 31, 2024
Bank Fixed Deposit	98,048.00
TOTAL	98,048.00

Note :- 5 INVENTORIES

PARTICULARS	For the period ended March 31, 2024
(a) Raw Material	
(b) Work - In - Progress	
(c) Finished Goods	
(d) Stock - in - trade	
(e) Stores and Spares	
(f) Others (Specify)	
TOTAL	

Note :- 6 TRADE RECEIVABLE

PARTICULARS	For the period ended March 31, 2024
(a) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment	
(b) Trade Receivables outstanding for a period not exceeding six months from the date they are due for payment	
Secured, considered good	
Unsecured, considered good	
Doubtful less allowances for bad and doubtful debts	
TOTAL	

Note :- 7 CASH & CASH EQUIVALENTS

PARTICULARS	For the period ended March 31, 2024
(a) Balances with Banks	775.72
(b) Cheques, drafts on hand	
(c) Cash In Hand	61,700.00
TOTAL	62,475.72

Note :- 8 SHORT TERM LOANS & ADVANCES

PARTICULARS	For the period ended March 31, 2024
(a) Security Deposits	
Secured, considered good	
Unsecured, considered good	
Doubtful less provision for doubtful debts	
(b) Loans and Advances to Related Parties	
Secured, considered good	
Unsecured, considered good	
Doubtful less provision for doubtful debts	
(c) Other Loans and Advances (Staff)	
Secured, considered good	
Unsecured, considered good	
Doubtful less provision for doubtful debts	
TOTAL	

Romadiya Construction Pvt. Ltd.

Ashwani Kumar Director



Note :- 9 OTHER CURRENT ASSETS	
PARTICULARS	For the period ended March 31, 2024
(a) Input Of GST	
(b) Intangible Assets	
TOTAL	

Note -10 SHARE CAPITAL	
PARTICULARS	For the period ended March 31, 2024
Authorized Capital	
1,50,000 EQUITY SHARES OF Rs 10 EACH	1,500,000.00
	1,500,000.00
Issued, Subscribed & Paid up Capital	
10,000 EQUITY SHARES OF Rs 10 EACH	100,000.00
TOTAL	100,000.00

The company has only one class of equity shares, having a par value of Rs. 10/- per share. Each shareholder is eligible to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company in proportion to the number of equity shares held by the shareholders, after distribution of all preferential amounts.

Detail of Equity shareholders holding more than 5% shares	
NAME OF SHAREHOLDERS	For the period ended March 31, 2024
Shiya Kumari	5,000.00
Ashwani Kumar	5,000.00
TOTAL	10,000.00

Reconciliation of number of shares outstanding	
PARTICULARS	For the period ended March 31, 2024
Number of shares at the beginning of the period	
Add: Allotment made during the year	10,000.00
Number of shares at the end of the period	10,000.00

Shares held by Promoters at the end of 31st March, 2023

Shiya Kumari	5
Ashwani Kumar	5

Romadiya Construction Pvt. Ltd.

 Ashwani Kumar
 Director



Note :- 11 RESERVES & SURPLUS	
PARTICULARS	For the period ended March 31,2024
Surplus	
Opening balance	
(+) Net Profit/(Net Loss) For the current period	(1,860,654.28)
(+) Excess / Less Provision of Income Tax for Earlier Years	-
(-) Adjustment in Retained Earning As per New Co. Act 2013	-
Closing Balance	(1,860,654.28)

Note :- 12 Non Current Liabilities	
PARTICULARS	For the period ended March 31,2024
(a) Loans repayable on demand	
(I) From Banks	
(II) From Other Parties	
(b) Loans and advances from Related Parties (Unsecured)	1,900,500.00
(c) Deposits	
(d) Other Loans and Advances (Specify Nature)	
TOTAL	1,900,500.00

Note :- 13 TRADE PAYABLE (CURRENT)	
PARTICULARS	For the period ended March 31,2024
Total outstanding dues of micro enterprises and small enterprises (None has produced certificate nor confirmed)	
Total outstanding dues of creditors other than micro enterprises and small enterprises	
TOTAL	

Trade Payable ageing schedule as at 31st March,2024

Outstanding for following periods from due date of payment

Particulars	Less than 1 year
MSME	
Others	

Note :- 14 OTHER CURRENT LIABILITIES AND PROVISIONS	
PARTICULARS	For the period ended March 31,2024
(a) Security Deposit	
(b) Duties & Taxes	2,978.00
(c) Audit Fees	17,700.00
(d) Income tax	
(e) Others	
TOTAL	20,678.00

Romadiya Construction Pvt. Ltd.
 Ashwani Kumar
Director



1 Significant Accounting Policies :

(a) Corporate Information

M/s Romadiya Construction Private Limited is domiciled in India & incorporated under the provisions of the Companies Act, 2013 on 01st June, 2023. The Company is engaged in construction business .

M/s Romadiya Construction Private Limited is a Small Company as defined under Section 2(85) of the Companies Act, 2013.

(b) Significant accounting policies

The Financial Statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013, besides the pronouncements/guidelines of the Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention.

(c) Revenue Recognition :

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts. Dividend income is recognized when the right to receive payment is established. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest

(d) Tangible Fixed Assets :

Depreciation on fixed assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method except in case of assets purchased during the year on pro rata basis .

(e) Basis of accounting and preparation of financial statement

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other related provisions. The Accounting policies are applied consistently to all the period presented in the financial statements.

(f) Use of estimates

The preparation of Financial Statements is in conformity with GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and reported income and expenses during the year.

The Management believes that the estimates used in preparation of financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognized in the periods in which the results are known/materialized.

(g) Inventories

Inventories are valued at cost or net realizable value whichever is lower, as taken, valued and certified by the management.

(h) Income Taxes :

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

Minimum Alternative Tax (MAT) is calculated in accordance with the provisions of Income Tax Act 1961, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as asset in the balance sheet. Further Company is following ICDR requirement

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director



(i) Employee Benefit

Short Term Employee benefit

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive, daily allowance and drug promotion activities..

Post Employment benefit

Defined Contribution plan

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

(j) GST Reconciliation

Reconciliation of GST paid and payable are to be reconciled in filing of Annual Return. GST paid and payable are subjected to adjustment.

(k) Provisions, Contingent Liabilities and Contingent Assets :

Provisions :

A provision is recognised when the company has a present obligation as a result of past event; it is probable that capital outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities and contingent assets are neither recognized nor disclosed in the financial statements.

(l) Classification of assets as current and non-current

All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in schedule III to the Companies Act, 2013. Based on the nature of products and time between acquisition of assets for processing and their realization in cash and cash equivalents, 12 months has been considered by the Company for the purpose of current or non-current classification of assets and liabilities.

(m) Bank Borrowing :

The company has no borrowings.

(n) Investments :

There are no Long Term Investments at the period end.

(o) Earning per share :

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).



Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

2 EXPLANATORY /CLARIFICATION NOTE**(a) Authorized Capital**

Company is having Authorized Share Capital of Rs. 15,00,000/- (150000 equity shares at the rate Rs. 10/- each).
Subscribed and fully paid up share capital is 5000 equity shares of Rs 10/- each.

(b) Basic and Diluted Earning Per Share**Numerator Net Profit**

Profit and loss as per profit & loss

Denominator- Average number of equity shares outstanding during the year

No. of Shares - Basic & Diluted

Earnings per share (Rs)

Basic (Face Value of 10/- per share)

Diluted (Face Value of 10/- per share)

(c) Disclosure in respect of Related Party transactions

Name of the Party and Relation	Transaction Type
Shiya Kumari (Director)	Unsecured Loan
Ashwani Kumar (Director)	Unsecured Loan

(d) Auditor's Remuneration

Particulars	Current Year
Audit Fees	17,700.00

(e) Foreign Exchange Earning & Outflow:-

Particulars	Current Year

(f) Balance in sundry debtors, sundry creditors and loans & advances are subject to confirmation and reconciliations.

(g) Commitments

Estimated amount of Cotntracts remaining to be executed on Capital Account
(Construction of Office Building and Laboraory)

(h) Prior Period Items :

There is no material prior period Items included in Profit & Loss account required to be disclosed as per Accounting Standard-5, prescribed by the Companies (Accounting Standard) Rules,2006.

Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary to confirm to current year classification.



Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director