

KAUTILYA REAL-TECH (OPC) PRIVATE LIMITED

REG. ADD : RC 266,ADARSH NAGAR, KHORA, NEAR NCR HOSPITAL, GHAZIABAD, UTTAR PRADESH 201001

CIN-U45309UP2017OPC099170

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2024

Particulars		Note No.	As at 31 March, 2024	As at 31 March, 2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	1,00,000.00	1,00,000.00
	(b) Reserves and surplus	2	-	-
	(c) Money received against share warrants			
			1,00,000.00	1,00,000.00
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	3	77,59,441.00	91,28,516.00
	(b) Deffered Tax Liabilities (Net)	4	-	-
	(c) Other long-term liabilities	5	2,50,05,416.00	1,05,83,177.00
	(d) Long-term provisions	6	-	-
			3,27,64,857.00	1,97,11,693.00
4	Current liabilities			
	(a) Short-term borrowings	7	-	-
	(b) Trade payables	8	52,680.00	58,098.00
	(c) Other current liabilities	9	-	-
	(d) Short-term provisions	10	60,038.00	92,648.00
			1,12,718.00	1,50,746.00
	TOTAL		3,29,77,575.00	1,99,62,439.00
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	11	28,519.00	34,822.00
	(ii) Intangible assets		-	-
	(iii) Intangible assets under development			
	(iv) Fixed assets held for sale			
			28,519.00	34,822.00
	(b) Non-current investments	12	-	-
	(b) Deferred Tax Assets(Net)		-	-
	(d) Long-term loans and advances	13	85,594.00	6,00,034.00
			85,594.00	6,00,034.00
2	Current assets			
	(a) Inventories	16	3,00,63,856.00	1,65,03,560.00
	(b) Trade receivables	17	9,906.00	9,906.00
	(c) Cash and cash equivalents	18	3,45,318.00	1,61,097.00
	(d) Short-term loans and advances	19	24,44,382.00	26,53,020.00
	(e) Other current assets	20	-	-
			3,28,63,462.00	1,93,27,583.00
	TOTAL		3,29,77,575.00	1,99,62,439.00
			-	-

In terms of our report attached.

For M A K S S & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors

S/d
ASHOK KUMAR MISHRA
Partner M. No-064091

S/d
NEERAJ KUMAR
Director
DIN: 03643147

Place : Patna
Date : 01-09-2025
UDIN : 25064091BMNUUA6346

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Notes Forming Part of the financial statement

PARTICULARS	As at 31 March, 2024	As at 31 March, 2023
Note No. 1 Share Capital		
Authorised 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Issued 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Subscribed & Fully Paid up 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00
Reconciliation of Number of Shares ; Equity Shares of Rs. 100 /- Each As at the beginning of the year	1,000.00	1,000.00
As at the end of the year	1,000.00	1,000.00
Shareholders holding more than 5% Shares ; NEERAJ KUMAR	100000(100%)	100000(100%)
Terms / Rights attached to Equity Shares : The Company has only one class of Equity Shares having a par value of Rs.100 /- . Each holder is entitled to one vote per share. The Company declares and pays dividends , if any , in Indian Rupees. The dividend proposed , if any, by the Board of Directors is subject to the approval of the Shareholders in the ensuing General Meeting . In the event of liquidation of the Company , the Shareholders will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.		

Note No. 2 Reserve & Surplus		
Surplus in Statement of Profit & Loss;		
Opening balance	-	-
Add: Transferred from surplus in Statement of P&L (Loss)	-	-
Less : Adjustment of fixed Assets regarding to New comp. Act		-
Closing balance	-	-

Note No. 3 Long -Term Borrowings		
(A)Term Loans		
From Banks		
(B) Loans & Advances from related parties		
Secured		
Unsecured	77,59,441.00	91,28,516.00
Total	77,59,441.00	91,28,516.00

Note No. 4 Deffered Tax (Liability)/Asset		
Tax effect of items constituting Deffered Tax Liability		
Depreciation		
Tax effect of items constituting Deffered Tax Liability	-	-
Tax effect of items constituting Deffered Tax Asset		
Provision for Compensated absences, Gratuity & other employee benefits	-	-
Tax effect of items constituting Deffered Tax Asset	-	-
Net Deffered Tax (Liability)/Asset	-	-
(Decrease)/ Accreation in Deffered Tax Liability	-	-
Deffered Tax Liability Provided During the Year	-	-

Note No. 5 Other Long Term Liabilities		
(a) Trade Payables		
(i) Acceptance		
(ii) Other than acceptances		
(b)Others advances from customer	2,50,05,416.00	1,05,83,177.00
(i) Payables on purchase of fixed assets		
(ii) Others (specify)		
Total	2,50,05,416.00	1,05,83,177.00

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Notes Forming Part of the financial statement

Note No.-6 Long-term provisions		
(a) Provision for Employee Benefits		
(i) Provision for compensated absence		
(b) Other provisions		
Total	-	-

Note No.-7 Short Term Borrowings		
(a) Loan repayable on demand		
From Banks		
Secured	-	-
Unsecured	-	-
(b) Other Loans & Advances		
Secured		
Unsecured		
Total	-	-

Note No.-8 Trade Payables		
Sundry Creditors	52,680.00	58,098.00
	52,680.00	58,098.00

Note No. 9 Other current Liabilities		
Other Payables	-	-
	-	-
TOTAL	-	-

Note No. 10 Short Term Provisions		
(a) Provision for employee Benefits	-	-
(b) Other provisions		
(i) Provision for Income Tax	-	-
(ii) Provision for GST	11,106.00	24,758.00
(iii) Remuneration Payable	-	
(iv) Others	-	
(ii) Provision for audit fee		
audit fees		
Current Year Provision	25,000.00	25,000.00
(iii) Provision for Expenses payable	23,932.00	42,890.00
Total	60,038.00	92,648.00

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Notes Forming Part of the financial statement

Note No. 12 Non- Current Investment	As on 31/03/2023			As on 31/03/2022	
	Quoted	Unquoted	Total	Quoted	Unquoted
Investment (at cost)					
(a) Trade Investment	-	-	-		-
(b) Other Investments					
Total	-	-	-	-	-

Note No. 13 Long term Loans & advances		
(a) Tax advances , Deductions ,Credits ,Refund Dues		
Secured,considered good		
Unsecured, condidered good	85,594.00	6,00,034.00
(b) Security Deposit	-	-
Secured,considered good		
Total	85,594.00	6,00,034.00

Note No. 14 Other non current assets		
(a) Long term receivable		
Secured,considered good		
Total	-	-

Note No. 15 Current Investment	As on 31/03/2023			As on 31/03/2022	
	Quoted	Unquoted	Total	Quoted	Unquoted
(A) Current Portion of Long term Investments					
(a) Investment in Govt./ Trust Securities					
(B) Investment in Govt./ Trust Securities					
(a) Govt. Securities					
(C) Investment in Mutual Funds					
(D) Other Investment (specify nature)					
Total Current Investment	-	-	-	-	-

Note No. 16 Inventories		
(at lower of cost or Net Realisable value)		
(a) WIP	3,00,63,856.00	1,65,03,560.00
Total	3,00,63,856.00	1,65,03,560.00

Note No. 17 Trade Receivables		
(a) Trade receivables outstanding for a period less than 6 month from the date they become due for payment		
Unsecured, considered good		
(b) Other Trade receivable		
Unsecured, considered good	9,906.00	9,906.00
Total	9,906.00	9,906.00

Note No. 18 Cash & Cash Equivalent		
(a) Cash in hand	3,44,528.00	59,528.00
(b) Cash at Bank		
Indusind Bank	330.00	96,079.00
Uco Bank	460.00	5,490.00
(i) Total	3,45,318.00	1,61,097.00
(C) Fixed Deposit (Maturity More than 12 months)		
(ii) Total	-	-
Total (i) + (ii)	3,45,318.00	1,61,097.00

Note No. 19 Short Term Loans & Advances		
Other Loans and Advances	24,44,382.00	26,53,020.00
Total	24,44,382.00	26,53,020.00

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DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-03-2024 UNDER COMPANIES ACT 2013.**DEPRECIATION CHART FOR F. Y. 2023-24****NOTE NO-11 & NOTE NO-27**

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Addition During The Year	Total Original cost	Dep charged upto 31.03.2023	WDV as on 01.04.2024	Life as per Co. Act, 2013	Life Used till 31/03/2023	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2023-24	WDV as on 31st Mar 2024
1-Apr-2018	D.G	94,500	-	94,500	59,678	34,822	15.00	3.00	12.00	4,725	89,775	18.10%	6,303	28,519
	Total Assets	94,500	-	94,500	59,678	34,822				4,725	89,775		6,303	28,519
		94,500			51,982	42,518							7,696	34,822

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Tangible assets

(Depreciation as per Income Tax Act, 1961)

Description	WDV	Additions		Sales	Gross Block	Rate	Depriciation	WDV
	01.04.2023	More Than 180 Days	Less Than 180 Days		31.03.2024	%	for the year	31.03.2024
D.G	53,682.00	-	-	-	53,682.00	15.00%	8,052.00	45,630.00
	53,682.00	-	-	-	53,682.00		8,052.00	45,630.00
	74300						11145	

Note No-29 & 30

A Short-term provisions		31.03.2024
Provision for Current Tax		
Profit Before Tax		-
Add- Depreciation as per Accounting Purpose		6,303.00
Add- Preliminary Expenses as per Income tax Act		-
		6,303.00
Less:		
Depreciation as per Income Tax Act		8,052.00
Preliminary Expenses as per Income tax Act		-
		(1,749.00)
Provision Under Mat		
Profit Before Tax		(1,749.00)
Provision for Current tax @ 26%		-
Interest for delayed payment		
Total Provision for Current year	(a)	-
Short / Excess Provision for Pervious Year	(b)	-
Total Provision In P/L A/C	(a+b)	-
B Deferred Tax (Liabilities)/ Assets		
Calculation of Timming Difference		
Add-Depreciation as per Accounting Purposes		-
Add-Preliminary Expenses as per Accounting Purpose		-
		-
Less :		
Depreciation as per Income Tax Act		-
Perlimentary Expenses as per Income Tax Act		-
		-
Timming Difference		-
Op. Balance		-
Tax Rate @ 26%		-
Cl. Balance		-