TECHNO-HIGHTS PRIVATE LIMITED
CIN:-U45309BR2017PTC033976

Balance Sheet as on 31.03.2025

(Amounts in Hundred)

	Paritculars	Note No.	Figures as on 31.03.2025	Figure as on 31.03.2024
I	**EQUITY AND LIABILITIES**			
1	Shareholders Funds			
	a. Share Capital	4	1000.00	1000.00
	b. Reserves and Surplus	5	-109326.30	-109765.81
	c. Money Received against Share Warrants		-	
	TOTAL(A)		**-108326.30**	**-108765.81**
2	Share application money pending allotment		-	
3	Non- Current Liabilities			
	a. Long Term Borrowings	6	167237.10	-
	b. Deffered Tax Liabilties(Net)	7	-	-
	c. Other Long Term Liabitlities	8	-	-
	d. Long Term Provisions		-	
	e. Government Grants		-	
	TOTAL(B)		**167237.10**	**-**
4	Current Liabilities			
	a. Short Term Borrowings		-	
	b. Trade Payables	9	-	90102.56
	c. Other Current Liabilities	10	**16265.53**	393879.70
	d. Short Term Provisions	11	264.15	-
	TOTAL (C)		**16529.68**	**483982.26**
	TOTAL (A)+ (B) + (C)		**75440.48**	**375216.45**
II	**ASSETS**			
	Non-Current Assets			
1	a. Fixed Assets			
	i. Tangible Assets	20	-	-
	b. Non-Current Investments	-	-	-
	d. Long Term Loans and Advances	-	-	-
	e. Other non-current assets	-	-	-
	TOTAL (A)		**-**	**-**
2	Current Assets			
	a. Current Investments	-	-	-
	b. Inventories	-	-	-
	c. Trade Receivables	12	-	-
	d. Cash and Cash Equivalents	13	2785.43	1764.28
	e. Short Term Loans and Advances	14	-	-
	f. Other Current Assets	15	72655.04	373452.17
	TOTAL(B)		**75440.48**	**375216.45**
	TOTAL (A+B)		**75440.48**	**375216.45**

The Notes No. 1 to 35 are integrated part of these Financial Statements

As per our Report of even date atteched.

For NAND KISHORE GUPTA & CO
CHARTERED ACCOUNTANTS
FRN-0327326E

NAND KISHORE GUPTA
Chartered Accountat
M.No.300142
Muzaffarpur
Date: 05/09/2025

NAND KISHORE GUPTA & CO. ★ Chartered Accountants ★ M.No. 300142

For TECHNO-HIGHTS PRIVATE LIMITED

Techno Hights Pvt. Ltd.
Amit Kum Verma
Director

Techno Hights Pvt. Ltd.
Director

AMIT KUMAR VERMA
Director
Din 06372446

KAUSHIK KUMAR SHARMA
Director
Din 07739349

TECHNO-HIGHTS PRIVATE LIMITED

CIN:-U45309BR2017PTC033976

Profit & Loss A/c for the Year Ending 31, March 2025

(Amounts in hundred)

	Particulars	Note No.	Figures as on 31.03.2025	Figure as on 31.03.2024
I	Revenue from operations	16	356000.00	-
II	Other Income	17	24.38	-
III	**Total Revenue (I+II)**		**356024.38**	-
IV	Expenses:			
	Cost of Material Consumed	18a	-	-
	Purshases of Stock in Trade			-
	Changes in inventories of Finished Goods , WIP and Stock in trade		-	-
	Operational Expenses	18		-
	Employee Benefit Expenses	19	-	-
	Finance Costs	20	-	-
	Depreciation	21	-	-
	Other expenses	22	355320.72	29097.16
	TOTAL EXPENSES		**355320.72**	**29097.16**
V	Profit before exceptional Items and Tax (III-IV)		703.66	-29097.16
VI	Exceptional Items		-	-
VII	Profit before extraordinary Items and Tax (III-VI)		703.66	-29097.16
VIII	Extraordinary Items		-	-
IX	**Profit before tax (VII-VIII)**		703.66	-29097.16
X	Tax Expenses			
	1. Current Tax		264.15	-
	2. Deferred Tax		-	-
XI	**Profit/(Loss) for the period from continuing operations**		439.51	-29097.16
XII	Profit/(Loss) from discontinuing operations		-	
XIII	Tax Expense of discontinuing operations		-	
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)		-	
XV	Profit/(Loss) for the Period (XI+XIV)		439.51	-29097.16
XVI	Earning per equity Share of Face Value Rs. 100/- each			
	1. Basic		0.04	-2.91
	2. Diluted		0.04	-2.91

The Notes No. 1 to 35 are integrated part of these Financial Statements

As per our Report of even date attached.

For NAND KISHORE GUPTA & CO
CHARTERED ACCOUNTANTS
FRN-0327326E

NAND KISHORE GUPTA & CO M.No. 300142 Chartered Accountants

NAND KISHORE GUPTA
Partner
M.No.300142
Muzaffarpur
Date: 05/09/2025

For TECHNO-HIGHTS PRIVATE LIMITED

Techno Hights Pvt. Ltd. Techno Hights Pvt. Ltd.

AMIT KUMAR VERMA Director
Director
Din 06372446

KAUSHIK KUMAR SHARMA Director
Director
Din 07739349

NOTE 4 : Share Capital

AUTHORIZED:	As on 31-03-2025		As on 31-03-2024
Particulars	**Number**	**Amount**	**Amount**
AUTHORIZED:			
Equity Shares of Rs. 10/- each	4,00,000.00	40,00,000.00	40,00,000.00
Preference Shares of Rs. 100/- each	-	-	-
Issed, Subscribed & Fully Paid up			
Equity Shares of Rs. 10/- each	10,000.00	1,00,000.00	1,00,000.00
Preference Shares of Rs. 100/- each	-	-	-
TOTAL	**10,000.00**	**1,00,000.00**	**1,00,000.00**

4.1 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

	As on 31-03-2025		As on 31-03-2024
Particulars	**Number**	**Amount**	**Amount**
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	1,00,000.00
Share issued during the year	-	-	-
Shares outstanding at the end of the year	10,000.00	1,00,000.00	**1,00,000.00**

Details of Equity shareholders holding more than 5 % shares:

	As on 31-03-2025		As on 31-03-2025
Name of Shareholder	**No. of shares held**	**% of Shareholding**	**% Change Shareholding**
AMIT KUMAR VERMA	3,300.00	33.00	-
KAUSHIK KUMAR SHARMA	3,300.00	33.00	-
RAKESH RANJAN VERMA	3,400.00	34.00	-
	-	0.00	-
TOTAL	10,000.00	100.00	-

Details of Preference shareholders holding more than 5 % shares:

	As on 31-03-2025	
Name of Shareholder	**No. of shares held**	**% of Shareholding**
-	-	-

Details of Rights, Preferences and Restrictions attaching to each class of shares:

Class of Shares	**Nature of Rights, Preferences**
Preference Shares	0.01% Fully Redeemable Preference Shares of Rs. 10/- each at par payable in Cash

NOTE 5: Reserves and Surplus

Particulars	**As on 31-03-2025**	**As on 31-03-2024**
Profit & Loss Account		
Opening Balance	-109765.81	-80668.65
Add: Net Profit for the year	439.51	-29097.16
	-109326.30	-109765.81
Less: Income Tax Adjustment of Earlier Years	-	-
Closing Balance	**-109326.30**	**-109765.81**

NOTE 6: LONG TERM BORROWINGS

Particulars	**As on 31-03-2025**	**As on 31-03-2024**
Bank Loan From	-	-
Loans from related parties	-	-
Unscured Loan from AMIT KUMAR VERMA	65722.54	-
Unsecured Loan from KAUSHIK KUMAR SHARMA	54311.31	-
Unsecured Loan from RAKESH RANJAN VERMA	47203.25	-
		-
	-	-
TOTAL	167237.10	-

KISHORE GUPTA & CO. Chartered Accountants M.No. 000142

Techno Hights Pvt. Ltd. Amit Kumar Verma Director

Techno Hights Pvt. Ltd. Director

NOTE 7: Defferred Tax Liability (NET):

Particulars	As on 31.03.2025	As on 31.03.2024
Unabsorbed Business Loss	-	-
Deferred Tax Liability due to Timing Difference in Depreciable Asset		
ADD: DTL FOR THE YEAR	-	-
TOTAL	-	-

NOTE 8: OTHER LONG TERM LIABILITIES:

Particulars	As on 31.03.2025	As on 31.03.2024
Loan From Director	-	-
TOTAL	-	-

NOTE 9: TRADE PAYABLES

Particulars	As on 31.03.2025	As on 31.03.2024
Trade payable	-	90102.56
TOTAL	-	**90102.56**

NOTE 10: OTHER CURRENT LIABILITIES

Particulars	As on 31.03.2025	As on 31.03.2024
Professional & Convience Fee	-	500.00
Short term Borrowing from director	-	235129.70
Audit fee Payable	250.00	500.00
Adv recepit from customer	14000.00	157750.00
Gst Payable	2015.53	-
TOTAL	**16265.53**	**393879.70**

NOTE 11: SHORT TERM PROVISIONS

Particulars	As on 31.03.2025	As on 31.03.2024
Director Remunaration Payable		-
Provision for Bonus		
Provision for Income tax	264.15	
TOTAL	**264.15**	-

NOTE 12: TRADE RECEIVABLES

Particulars	As on 31.03.2025	As on 31.03.2024
(Unsecured, considered good)	-	-
:Less than 6 Months	-	-
:More than 6 Months		
TOTAL	-	-

NOTE 13: CASH AND BANK BALANCES

Particulars	As on 31.03.2025	As on 31.03.2024
BANK OD (ICICI)	**1992.60**	-
BANK(BOM)	**63.44**	97.72
BANK (SBI)	**502.36**	1439.52
Cash in Hand	**227.03**	227.03
TOTAL	**2785.43**	**1764.28**

NOTE 14: SHORT TERM LOANS & ADVANCES

Particulars	As on 31.03.2025	As on 31.03.2024
(Unsecured, Considered Good)		
Loans and advances to others	-	-
Other Advances	-	
Security deposit		
TOTAL	-	-

Note 15: Other Current Asset	As on 31.03.2025	As on 31.03.2024
GST INPUT	**14424.23**	10100.68
Fire noc	1263.20	
Under construction assets	56967.62	363351.49
IGST Receivable		
TOTAL	**72655.04**	**373452.17**

Techno Hights Pvt. Ltd.
Director

Techno Hights Pvt. Ltd.
Director

NAND KISHORE GUPTA & CO. Chartered Accountants M.No. 500142

NOTE 16: REVENUE FROM OPERATIONS

Particulars	2024-25	2023-24
Revenue from Operations	356000.00	-
TOTAL	**356000.00**	**-**

NOTE 17: OTHER INCOME

Particulars	2024-25	2023-24
Other Income	24.38	-
Interest income	-	-
Round off	-	-
TOTAL	**24.38**	**-**

NOTE 18/18a: OPERATIONAL EXPENSES

Particulars	2024-25	2023-24
Opening Stock	-	-
ADD Purchases	-	-
Add Direct Epenses	-	-
Less: Closing Stock Purchases	-	-
TOTAL	-	-

NOTE 19: EMPLOYEE BENEFIT EXPENSES

Particulars	2024-25	2023-24
Salaries & Wages & Boonus	-	-
PF Expense		
ESI Expenses		
Bonus		
Directors Remuneration	-	-
Leave Encashment		
Incentive Expenses		
Staff Welfare		
TOTAL	-	-

NOTE 20: FINANCE COSTS

Particulars	2024-25	2023-24
Interest Expenses	-	-
Bank charges		-
TOTAL	-	-

NAND KISHORE GUPTA & CO. Chartered Accountants

Techno Hights Pvt. Ltd.
Amit Kum Verma
Director

Techno Hights Pvt. L...
Director

NOTE 22: OTHER EXPENSES

Particulars	2024-25	2023-24
Audit Expenses	**250.00**	250.00
Accounting expenses	250.00	-
Bank Charges	229.16	-
CC Interest	-	-
others	-	3146.59
Insurance Charges	-	-
employee benefit expenses		2690.00
finance cost		1410.57
Interest Charges	-	-
Printing and stationary	-	-
Director salary	18315.00	21600.00
Cost of construction	336276.56	-
TOTAL	**355320.72**	**29097.16**

NAND KISHORE GUPTA & CO. Chartered Accountants M.No. 500142

Techno Hights Pvt. Ltd.
Amit Kumar Verma
Director

Techno Hights Pvt. Ltd.
Director

NOTE 23: EARNING PER EQUITY SHARE

Particulars	2024-25	2023-24
(Loss)/Profit after Tax	43,951.20	(29,09,715.76)
Less: Dividend on preference shares including corporate dividend tax	-	-
Profits attributable to equity shareholders	**43,951.20**	**(29,09,715.76)**
Weighted average number of shares used in computing basic earnings per equity shares	10,000.00	10,000.00
Weighted average number of shares used in computing diluted earnings per equity share	10,000.00	10,000.00
Face Value per Equity Share	10.00	10.00
Basic Earinng per Equity Share	4.40	(290.97)
Diluted Earning per Equity Share	4.40	(290.97)

* Basic earnings per equity share are computed by dividing the net profit attributable to equity shareholders for the year 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 also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been actually issued at Fair Value.

NOTE 24: Related Party Transactions:

a. Name and Nature of Relation with the Related Parties

Name	Relationship
AMIT KUMAR VERMA	Director - KMP
KAUSHIK KUMAR SHARMA	Director - KMP
RAKESH RANJAN VERMA	Director - KMP

b. Statement of Material Transactions with related Parties

Particulars	2024-25	2023-24
1.Unsecured Loans received during the year:		
AMIT KUMAR VERMA	65722.54	-
KAUSHIK KUMAR SHARMA	54311.31	-
RAKESH RANJAN VERMA	47203.25	-
2. Unsecured Loans Repaid During the Year:	-	-
3. Directors Remuneration:		
AMIT KUMAR VERMA	-	-
KAUSHIK KUMAR SHARMA	-	-
RAKESH RANJAN VERMA	-	-

c. Statement of Balances Outstanding:

Particulars	2024-25	2023-24
Unsecured Loans Outstanding at the end of the Year		

Disclosures in respect of transactions with identified related parties are given only for such period during which such relationships existed. Related party relationships as given above are as identified by the Company and have been relied upon by the Auditors.

NOTE 25 : SEGMENTAL INFORMATION

The Company`s primary business segment is reflected based on principal business activites carried on by the Company i.e. construction of residential flats nec etc. The Company operates in domestic Market only. Comsidering the nature of Company`s business and operations and based on the information available wiht the management no further disclosures are required in respect of reportable segments other than those already provided in the FInancial Statements.

Techno Hights Pvt. Ltd.
Amit Kum Verma
Director

Techno Hights Pvt. Ltd.
Director

NAND KISHORE GUPTA & CO. Chartered Accountants M.No. 092442

NOTE 26: INCOME TAXES

Particulars	2024-25	2023-24
Current Tax: Current Tax for the year is calculated on net profits of the Company on accordance with relevant tax regulations applicable to the Company.		
Deferred Tax: The Net Deferred Tax Asset/(Liability) of the company are as follows:		
Particulars	**2024-25**	**2023-24**
Unabsorbed Business Loss	-	-
Timing Difference in Depreciable Assets	-	-
TOTAL	-	-

NOTE 27 CONTINGENT LIABILITIES AND COMMITMENTS

Commitments & Contingent Liabilities, not acknowledged as debt, include:-

Particulars	2024-25	2023-24
Contingent Liabilities:		
Guarantees issued by Banks	Nil	Nil
Commitments:		
Arrears of Preference Dividends	Nil	Nil

As per the best estimate of the Management, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

NOTE 28: Expenditure in Foreign Currency:

Particulars	2024-25	2023-24
Imports	NIL	NIL

NOTE 29: Earnings in Foreign Currency:

Particulars	2024-25	2023-24
Operation Income	NIL	NIL

NOTE 29: In the opinion of the Board of Directors, all current assets and short term loans & advances, appearing in the balance sheet as at March 31, 2025, have a value on realization, in the ordinary course of the Company`s business, at least equal to the amount at which they are stated in the financial statements. In the opinion of the boardof Directors, no provision is required to be made against the recoverability of these balances.

NOTE 30 : MANAGERIAL REMUNERATION

Profit and Loss Account includes remuneration of Directors as Under :-

Directors Remuneration	18315.00	-

NOTE 31: AUDITORS REMUNERATION

Profit and Loss Account includes remuneration of Auditrs as Under :-

Particulars	2024-25	2023-24
Stautory Audit Fees	250.00	250.00
Income Tax Matter	-	-

Techno Hights Pvt. Ltd.
Amit Kumar Verma
Director

Techno Hights Pvt. Ltd.
Director

NAND KISHORE GUPTA & CO. Chartered Accountants FRN. 300142

Note 32

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding as at 31/03/2025. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties has been identified on the basis of information with the company. This has been relied upon by the Auditors.

NOTE 33

The Company has not entered into any derivative instrument during the year. The Company does not have any foreign Currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.

NOTE 34

Previous Year figures have been regrouped and/or reclassified wherever necessary to confirm to those of the current year grouping and/or classification.

NOTE 35

Particulars	2024-25	2023-24
PRIOR PERIOD ADJUSTMENTS	-	-

Techno Hights Pvt. Ltd.
Director

Techno Hights Pvt. Ltd.
Director

NAND KISHORE GUPTA & CO. Chartered Accountants 00142