**REDBRICK HOME PRIVATE LIMITED**

**CIN: U45200BR2015PTC023846**

**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

| | Particulars | NOTE No. | For the year ended 31st March 2023 | For the year ended 31 March, 2022 |
|---|---|---|---|---|
| | | | (₹ in '00) | (₹ in '00) |
| A | **CONTINUING OPERATIONS** | | | |
| 1 | Revenue from operations | 16 | 0.00 | 0.00 |
| | **Revenue from operations (net)** | | **0.00** | **0.00** |
| 2 | **Expenses** | | | |
| | (a) Cost of Materials Consumed | 18 | 0.00 | 0.00 |
| | (b) Purchases of stock-in-trade | 18(d) | 0.00 | 0.00 |
| | (c) Changes in inventories of finished goods, work-in- | 18(e) | 0.00 | 0.00 |
| | (d) Employee benefits expenses | 19 | 0.00 | 0.00 |
| | (e) Other expenses | 21 | 1648.54 | 3797.02 |
| | **Total** | | **1648.54** | **3797.02** |
| 3 | **Earnings before exceptional items, extraordinary items,** | | -1648.54 | -3797.02 |
| 4 | Finance costs | 20 | 0.00 | 0.00 |
| 5 | Depreciation and amortisation expense | 7 | 53.89 | 71.43 |
| 6 | Other income | 17 | 1201.54 | 0.00 |
| 7 | **Profit/(Loss) before exceptional and extraordinary items** | | -500.88 | -3868.45 |
| 8 | Exceptional items | | 0.00 | 0.00 |
| 9 | **Profit / (Loss) before extraordinary items and tax (7 ± 8)** | | -500.88 | -3868.45 |
| 10 | Extraordinary items | | 0.00 | 0.00 |
| 11 | **Profit / (Loss) before tax (9 ± 10)** | | **-500.88** | **-3868.45** |
| 12 | **Tax expense:** | | | |
| | (a) Current tax | | 0.00 | 0.00 |
| | (b) Earlier Year tax | | 0.00 | 0.00 |
| | ( c ) Deferred Tax | | 0.86 | -7.07 |
| | | | **0.86** | **-7.07** |
| 13 | **Profit / (Loss) from continuing operations (11 ± 12)** | | -501.74 | -3861.38 |
| B | **DISCONTINUING OPERATIONS** | | | |
| 14 | **Profit / (Loss) for the year** | | -501.74 | -3861.38 |
| 15 | **Earnings per share (of Rs.10/- each):** | | | |
| | (a) Basic | 22.02 | -0.25 | -1.93 |
| | (a) Diluted | | 0.00 | 0.00 |
| | Significant accounting policies and notes to accounts | 23 | | |

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited Director

Redbrick Home Private Limited

(DIRECTOR) (DIRECTOR)

Director

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

For P JYOTI & CO.
Chartered Accountants
FIRM REGISTRATION No. 010237C

(CA AJIT KUMAR)
Partner
M. No. 524774
UDIN:23524774BGYYAI5183

P. JYOTI & CO. PATNA Chartered Acc.

PLACE : PATNA
DATED :05/09/2023

**REDBRICK HOME PRIVATE LIMITED**

**CIN: U45200BR2015PTC023846**

**NOTES FORMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023**

## NOTE No. 1 : SHARE CAPITAL

| Particulars | As at 31 March, 2023 | | As at 31 March, 2022 | |
|---|---|---|---|---|
| | Number of shares | (₹ in '00) | (₹ in '00) | (₹ in '00) |
| **(a) Authorised** | | | | |
| Equity shares of Rs.10/- each | 100000 | 1000000.00 | 100000 | 1000000.00 |
| | | 1000000.00 | | 1000000.00 |
| **(b) Issued, Subscribed and fully Paid up** | | | | |
| Equity shares of Rs.10/- each | 20000 | 200000.00 | 20000 | 200000.00 |
| **Total** | | **200000.00** | | **200000.00** |

**Notes:**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

| Particulars | Opening Balance | Fresh issue | Closing Balance |
|---|---|---|---|
| | (₹ in '00) | (₹ in '00) | (₹ in '00) |
| Equity shares | | | |
| Year ended 31 March, 2021 | | | |
| - Number of shares | | | |
| Equity shares of Rs.10/- each | 20000 | - | 20000.00 |
| - Amount (') | 200000 | - | 200000.00 |
| Year ended 31 March, 2020 | | | |
| - Number of shares | | | |
| Equity shares of Rs.10/- each | 20000 | - | 20000.00 |
| - Amount (') | 200000 | - | 200000.00 |

**(ii) Terms/Rights attached to equity shares**

The Company has one classess of equity shares having par values of Rs. 10/- per share . Each holder of equity shares are entitled to one vote for each share held. Each class of shares holder is entitled for dividend in proportion to the face value of each class of equity. In the event of liquidation of company, each class of equity shares will be entitled, on pro-rata basis in accordance to their face value, to receive remaining assets of the company, after distrubution of all prefrencial amounts.

(iii) Details of shares held by Promoters

| Class of shares / Name of shareholder | As at 31 March, 2023 | | As at 31 March, 2022 | |
|---|---|---|---|---|
| | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| **Equity shares of Rs. 100 /- each with voting rights** | | | | |
| Sulav Kumar Singh | 1000 | 5.00% | 10000 | 50.00% |
| Anjesh Kumar | 19000 | 95.00% | 10000 | 50.00% |
| | | | | |

There is no changes in shareholding of promotors.

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

P.JYOTI & CO. PATNA Chartered Accountants

REDBRICK HOME PRIVATE LIMITED
CIN: U45200BR2015PTC023846
NOTES FORMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023

## NOTE No. 2 : RESERVES AND SURPLUS

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Securities premium account | | |
| Opening balance | 0.00 | 0.00 |
| Closing balance | 0.00 | 0.00 |
| (b) Surplus / (Deficit) in Statement of Profit and | | |
| Opening balance | -8120.37 | -4253.24 |
| Add: Profit / (Loss) for the year | -501.74 | -3867.13 |
| Closing balance | -8622.11 | -8120.37 |
| Total | -8622.11 | -8120.37 |

## NOTE No. 3 : LONG-TERM BORROWINGS

| Particulars | Non Current Portion | | Current Maturities* | |
|---|---|---|---|---|
| | As at 31 March, 2023 | As at 31 March, 2022 | As at 31 March, 2023 | As at 31 March, 2022 |
| | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) |
| (a) Term loans from Banks | | | | |
| Secured | 0.00 | 0.00 | 0.00 | 0.00 |
| (b) Vehicle loans from banks | | | | |
| Secured | 0.00 | 0.00 | 0.00 | 0.00 |
| (c) Loan and Advances from related Parties | | | | |
| Unsecured | 0.00 | 29561.70 | 0.00 | 0.00 |
| Total | 0.00 | 29561.70 | 0.00 | 0.00 |

(i) Details of terms of repayment for the long-term borrowings including their current maturities and security provided in respect of the secured other long-term borrowings:

| Particulars | Terms of repayment and security* | As at 31 March, 2023 Secured (₹ in '00) | As at 31 March, 2022 Secured (₹ in '00) |
|---|---|---|---|
| Term loans from banks: | | 0.00 | 0.00 |
| | REPAYMENT SECURITY: | 0.00 | 0.00 |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. PATNA Chartered Accountants

(ii) Details of long-term borrowings guaranteed by some of the directors or others:

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | Rs.P. | Rs.P. |
| Term loans from banks | 0.00 | 0.00 |

**REDBRICK HOME PRIVATE LIMITED**
**CIN: U45200BR2015PTC023846**

NOTES FORMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023

## NOTE No. 4 : DEFERRED TAX ASSETS (NET)

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| **Deferred tax (liability) / asset** | | |
| Tax effect of items constituting deferred tax liability | | |
| On difference between book balance and tax balance of fixed assets | 20.68 | 19.36 |
| Tax effect of items constituting deferred tax liability | -20.68 | -19.36 |
| Tax effect of items constituting deferred tax assets/(liability) | -0.86 | 1.32 |
| Tax effect of items constituting deferred tax assets | -0.86 | 1.32 |
| **Net deferred tax (liability) / asset** | 19.82 | 20.68 |

## NOTE No. 5 : SHORT-TERM BORROWINGS

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (a) Loans repayable on demand | | |
| From banks | | |
| Secured | 0.00 | 0.00 |
| (a) Loans repayable on demand | | |
| From banks | 0.00 | 0.00 |
| From Others | 0.00 | 33120.00 |
| Unsecured | | |
| **Total** | 0.00 | 33120.00 |

**Notes:**

(i) Details of security for the secured short-term borrowings:

| Particulars | Nature of security | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|---|
| | | (₹ in '00) | (₹ in '00) |
| Loans repayable on demand from banks: | | | |
| - | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |
| **Total** | | 0.00 | 0.00 |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

P.JYOTI & CO. * PATNA * Chartered Accountants

Statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. The Statement of current assers is filed periodicaly specified in the letter of sanction issued by the Bank.

(ii) Details of short-term borrowings guaranteed by some of the directors or others:

| Particulars | | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|---|
| | | (₹ in '00) | (₹ in '00) |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |

**NOTE No. 6 : TRADE PAYABLES**

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| **Trade payables** | | |
| (i) Payable to MSMEs | | 0.00 |
| (ii) Payable to Others | 7000.00 | 0.00 |
| (iii) Disputed dues- MSME | | 0.00 |
| (iv) Disputed dues- Others | | 0.00 |
| **Total** | **7000.00** | **0.00** |
| **Trade Payable Outstanding for following periods from due date of payment** | | |
| (i) Less than 1 yr. | 0.00 | 0.00 |
| (ii) 1-2 yrs. | 7000.00 | 0.00 |
| (iii) 2-3 yrs. | | |
| (iv) More than 3 yrs. | | |
| Total | 7000.00 | 0.00 |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. * Chartered Accountants * PATNA

REDBRICK HOME PRIVATE LIMITED
CIN: U45200BR2015PTC023846
NOTES FORMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023

## NOTE No. 7 : OTHER CURRENT LIABILITIES

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (a) Current maturity of Long Term Debts (See Note No. 3) | 0.00 | 0.00 |
| (b) Other payables | | |
| (i) Statutory liability | 0.00 | 0.00 |
| (ii) Liability for Expenses | 0.00 | 3365.10 |
| (iii) Advance from Customer | 235166.26 | 35791.60 |
| Total | 235166.26 | 39156.70 |

## NOTE No.8 : SHORT-TERM PROVISIONS

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (a) Provisions for Income Tax | | 0.00 |
| (b) Audit Fees Payable | 100.00 | 100.00 |
| Total | 100.00 | 100.00 |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO.
PATNA
Chartered Accountants

REDBRICK HOME PRIVATE LIMITED
CIN U45200BR2015PTC023846
NOTES FORMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023

**NOTE No. 9 : Property, Plant and Equipment**

| Description | Gross Block (at cost) | | | | Scrap Value | Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | As at 1st April 2022 | Addition | Deletion / Adjustment | As at 31st March, 2023 | | As at 1st April 2022 | For the year | Less On Deletion / Adjustments | As at 31st March, 2023 | As at 31st March, 2023 | As at 31st March 2022 |
| | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) | (₹ in '00) |
| LAPTOP | 235.00 | 0.00 | 0.00 | 235.00 | 1.75 | 233.25 | 0.00 | 0.00 | 233.25 | 1.75 | 1.75 |
| AC | 315.00 | 0.00 | 0.00 | 315.00 | 79.84 | 258.62 | 14.05 | 0.00 | 272.68 | 42.32 | 56.38 |
| BIOMETRICS | 117.00 | 0.00 | 0.00 | 117.00 | 79.84 | 72.46 | 8.06 | 0.00 | 80.53 | 36.47 | 44.54 |
| FURNITURE & FIXTURES | 500.00 | 0.00 | 0.00 | 500.00 | 4.48 | 377.28 | 31.77 | 0.00 | 409.05 | 90.95 | 122.72 |
| **Total** | **1167.00** | **0.00** | **0.00** | **1167.00** | | **941.62** | **53.89** | **0.00** | **995.50** | **171.50** | **225.38** |
| Previous year | 1167.00 | 0.00 | 0.00 | 1167.00 | | 870.19 | 71.43 | 0.00 | 941.62 | 225.38 | 296.81 |

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited

(DIRECTOR)

Director

Redbrick Home Private Limited

(DIRECTOR)

Director

PLACE : PATNA
DATED 05/09/2023

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

For P JYOTI & CO.
Chartered Accountants
FIRM REGISTRATION No. 010237C

(CA AJIT KUMAR)
Partner
M. No. 524774
UDIN:23524774BGYYAI5183

REDBRICK HOME PRIVATE LIMITED

CIN: U45200BR2015PTC023846

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

## NOTE No. 10 : LONG-TERM LOANS AND ADVANCES

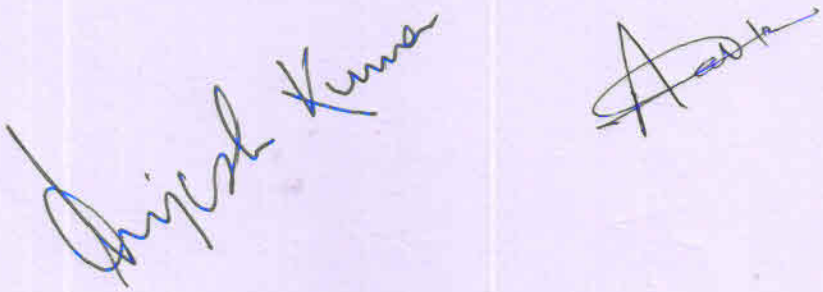
| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Security deposits | | |
| Unsecured, considered good | 0.00 | 0.00 |
| Total | **0.00** | **0.00** |

## NOTE No. 11 : SHORT TERM INVESTMENT

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Fixed Deposit with Bank | 7826.16 | 0.00 |
| | 0.00 | 0.00 |
| Total | **7826.16** | **0.00** |

## NOTE No. 12 : INVENTORIES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Raw materials (At Cost) | 0.00 | 0.00 |
| (b) Packing Materials (At Cost) | 0.00 | 0.00 |
| (c) Stores & Spares (At Cost) | 0.00 | 0.00 |
| (d) Finished Goods (At Cost) | 35315.25 | 35315.25 |
| Total | **35315.25** | **35315.25** |



## NOTE No. 13 : TRADE RECEIVABLES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| **(i) Undisputed Trade receivables- considered good** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(ii) Undisputed Trade Receivables- Considered Doubtful** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(iii) Disputed Trade Receivables considered good** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(iv) Disputed Trade Receivables considered doubtful** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **Total** | **0.00** | **0.00** |

## NOTE No. 14 : CASH AND CASH EQUIVALENTS

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Cash in hand | 2423.65 | 8834.93 |
| (b) Balances with banks | | |
| (i) SBI BANK | 25.59 | 0.00 |
| (ii) IDBI BANK -7184 | 108.05 | 2516.79 |
| **Total** | **2557.29** | **11351.72** |

## NOTE No. 15(a) : SHORT-TERM LOANS AND ADVANCES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Loans and advances to employees | 0.00 | 0.00 |
| (b) Loans and advances to Directors/ KMP/ Related parties | 0.00 | 0.00 |
| (c) Advance to Suppliers | 0.00 | 0.00 |
| (d) Receivable from Revenue Department | 0.00 | 0.00 |
| (e) Other Advance | 57127.50 | 31905.00 |
| Total | 57127.50 | 31905.00 |

## NOTE No. 15(b) : OTHER CURRENT ASSETS

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

REDBRICK HOME PRIVATE LIMITED

CIN: U45200BR2015PTC023846

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

## NOTE No. 10 : LONG-TERM LOANS AND ADVANCES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Security deposits<br>Unsecured, considered good | 0.00 | 0.00 |
| Total | **0.00** | **0.00** |

## NOTE No. 11 : SHORT TERM INVESTMENT

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Fixed Deposit with Bank | 7826.16<br>0.00 | 0.00<br>0.00 |
| Total | **7826.16** | **0.00** |

## NOTE No. 12 : INVENTORIES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Raw materials (At Cost) | 0.00 | 0.00 |
| (b) Packing Materials (At Cost) | 0.00 | 0.00 |
| (c) Stores & Spares (At Cost) | 0.00 | 0.00 |
| (d) Finished Goods (At Cost) | 35315.25 | 35315.25 |
| Total | **35315.25** | **35315.25** |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

## NOTE No. 13 : TRADE RECEIVABLES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| **(i) Undisputed Trade receivables- considered good** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(ii) Undisputed Trade Receivables- Considered Doubtful** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(iii) Disputed Trade Receivables considered good** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **(iv) Disputed Trade Receivables considered doubtful** | | |
| Outstanding for following periods from due date of payment | | |
| Less than 6 months | 0.00 | 0.00 |
| 6 months- 1 year | 0.00 | 0.00 |
| 1-2 yrs. | 0.00 | 0.00 |
| 2-3 yrs. | 0.00 | 0.00 |
| More than 3 yrs. | 0.00 | 0.00 |
| **Total** | **0.00** | **0.00** |

## NOTE No. 14 : CASH AND CASH EQUIVALENTS

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Cash in hand | 2423.65 | 8834.93 |
| (b) Balances with banks | | |
| (i) SBI BANK | 25.59 | 0.00 |
| (ii) IDBI BANK -7184 | 108.05 | 2516.79 |
| **Total** | **2557.29** | **11351.72** |

## NOTE No. 15(a) : SHORT-TERM LOANS AND ADVANCES

| Particulars | As at 31 March, 2023 (₹ in '00) | As at 31 March, 2022 (₹ in '00) |
|---|---|---|
| (a) Loans and advances to employees | 0.00 | 0.00 |
| (b) Loans and advances to Directors/ KMP/ Related parties | 0.00 | 0.00 |
| (c) Advance to Suppliers | 0.00 | 0.00 |
| (d) Receivable from Revenue Department | 0.00 | 0.00 |
| (e) Other Advance | 57127.50 | 31905.00 |
| **Total** | 57127.50 | 31905.00 |

## NOTE No. 15(b) : OTHER CURRENT ASSETS

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

P.JYOTI & CO. PATNA Chartered Accountants

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (a) Other Current Assets | 0.00 | 0.00 |
| Non Refundable to Land Owner | 112500.00 | 17000.00 |
| USHRI Site Exp | 20126.63 | 0.00 |
| Total | 132626.63 | 17000.00 |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (a) Other Current Assets | 0.00 | 0.00 |
| Non Refundable to Land Owner | 112500.00 | 17000.00 |
| USHRI Site Exp | 20126.63 | 0.00 |
| Total | 132626.63 | 17000.00 |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

P.JYOTI & CO. PATNA Chartered Accountants

## REDBRICK HOME PRIVATE LIMITED

CIN: U45200BR2015PTC023846

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

### NOTE No. 16 : REVENUE FROM OPERATIONS

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Gross Receipt (Refer Note (i) below) | 0.00 | 0.00 |
| **Total** | **0.00** | **0.00** |

**Note (i)**

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Gross Revenue from Works Contracts | 0.00 | 0.00 |
| Less: Discount on sale | 0.00 | 0.00 |
| Less: Sales Return | 0.00 | 0.00 |
| **Total - Sale of manufactured goods** | 0.00 | 0.00 |
| Traded goods | | |
| Sale of Raw Material | 0.00 | 0.00 |
| **Total - Sale of traded goods** | 0.00 | 0.00 |
| **Total - Sale of products** | **0.00** | **0.00** |

### NOTE No. 17 : OTHER INCOME

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Other Income | 1201.54 | 0.00 |
| Total | 1201.54 | 0.00 |

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Other income comprises: | | |
| Interest On Fixed Assets | 201.54 | 0.00 |
| Interest On NSC | 0.00 | 0.00 |
| Sale Booking | 1000.00 | 0.00 |
| **Total - Interest income** | **1201.54** | **0.00** |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. Chartered Accountants PATNA

REDBRICK HOME PRIVATE LIMITED
CIN: U45200BR2015PTC023846

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

## NOTE No. 18(a) : COST OF RAW MATERIALS CONSUMED

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Purchases Raw Material | 0.00 | 0.00 |
| Add: Carriage Inward | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Less: Discount on Purchase | 0.00 | 0.00 |
| **Total Cost of Raw-Materials Consumed** | 0.00 | 0.00 |

## NOTE No. 18(b) : COST OF PACKING MATERIALS CONSUMED

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Opening stock of Packing Material | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Add: Purchases Packing Material | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Less: Closing Stock of Packing Material | 0.00 | 0.00 |
| **Total Cost of Packing-Materials Consumed** | 0.00 | 0.00 |

## NOTE No. 18(c) : COST OF SPARES CONSUMED

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Opening stock of Stores & Spares | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Add: Purchases Stores & Spares | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Less: Closing Stock of Stores & Spares | 0.00 | 0.00 |
| **Total Cost of Stores & Spares Consumed** | 0.00 | 0.00 |

## NOTE No. 18: COST OF MATERIALS CONSUMED

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| (a) Cost of Raw Materials Consumed (( Note No 17(a)) | 0.00 | 0.00 |
| (b) Cost of Packing Materials Consumed (( Note No 17(b)) | 0.00 | 0.00 |
| (c) Cost of Stores & Spares Consumed (( Note No 17(c)) | 0.00 | 0.00 |
| **Total Cost of Materials Consumed** | 0.00 | 0.00 |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. PATNA Chartered Accountants

REDBRICK HOME PRIVATE LIMITED
CIN: U45200BR2015PTC023846
NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

## NOTE No. 18(d) : PURCHASE OF TRADED GOODS

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Traded goods | 0.00 | 0.00 |
| Total | 0.00 | 0.00 |

## NOTE No. 18(c ) : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Raw Material at the end of the year: | | |
| Material | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Inventories at the beginning of the year: | | |
| Material | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| **Net (increase) / decrease** | **0.00** | **0.00** |
| Work-in Progress at the end of the year: | | |
| FINISHED GOODS | 35315.25 | 35315.25 |
| | 35315.25 | 35315.25 |
| Work-in-Progress at the beginning of the year: | | |
| FINISHED GOODS | 35315.25 | 35315.25 |
| | 35315.25 | 35315.25 |
| **Net (increase) / decrease** | **0.00** | **0.00** |
| | | |
| **TOTAL** | **0.00** | **0.00** |

## NOTE No. 19 : EMPLOYEE BENEFITS EXPENSES

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| Staff Salaries | 0.00 | 0.00 |
| Director Remuneration | 0.00 | 0.00 |
| Total | 0.00 | 0.00 |

## NOTE No. 20 : FINANCE COSTS

| Particulars | For the year ended 31st March, 2023 (₹ in '00) | For the year ended 31st March, 2022 (₹ in '00) |
|---|---|---|
| (a) Interest expense on: | | |
| (i) Borrowings from banks | 0.00 | 0.00 |
| (b) Other interest | | 0.00 |
| Total | 0.00 | 0.00 |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

REDBRICK HOME PRIVATE LIMITED

CIN: U45200BR2015PTC023846

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

## NOTE No. 21 : OTHER EXPENSES

| Particulars | For the year ended 31st March, 2023 | For the year ended 31st March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| Audit Fees | 100.00 | 0.00 |
| Filling Fees | 0.00 | 0.00 |
| Travelling & Convnnyance Expnnses | 1271.57 | 0.00 |
| Electricity Expenses | 0.00 | 0.00 |
| Printing & Stationary | 0.00 | 0.00 |
| Site Expenses | 0.00 | 2784.75 |
| Labour payment | 0.00 | 1000.00 |
| Bank Charges | 276.97 | 12.27 |
| Round off | 0.00 | 0.00 |
| Total | 1648.54 | 3797.02 |

Notes:

| Particulars | For the year ended 31st March, 2023 | For the year ended 31st March, 2022 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (i) Payments to the auditors comprises (net of GST input credit, where applicable): | | |
| As auditors - statutory audit | 100.00 | 0.00 |
| Total | 100.00 | 0.00 |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

## REDBRICK HOME PRIVATE LIMITED

CIN: U45200BR2015PTC023846

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2023

### NOTE No. 22 : DISCLOSURES UNDER ACCOUNTING STANDARDS

| Note | Particulars | As at 31 March, 2023 |
|---|---|---|
| | | (₹ in '00) |
| 22.1 | **Related party transactions** | |
| 22.1a | **Details of related parties:** | |

| Description of relationship | Names of related parties |
|---|---|
| Key Management Personnel (KMP) | : (i) AAKASH DEEP , Director<br>(ii) ANJESH KUMAR, Director |
| Relatives of KMP | |
| Firm in which KMP can exercise significant influence | |

Note: Related parties have been identified by the Management.

**Details of related party transactions during the year ended 31 March, 2023 and balances outstanding as at 31 March, 2023:**

22.1b

| | KMP | Entities in which Directors have significant influence | Total |
|---|---|---|---|
| | (₹ in '00) | (₹ in '00) | (₹ in '00) |
| **Director Remuneration Paid:** | | | |
| | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| **Loan given to** | | | |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |
| **Balances outstanding at the end of the** | | | |
| Payables : | | | |
| : (i) AAKASH DEEP , Director | | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| (ii) ANJESH KUMAR, Director | | 0.00 | 0.00 |
| | | | 0.00 |

| Note | Particulars | For the year ended 31st March, 2023 | For the year ended 31st March, 2022 |
|---|---|---|---|
| | | (₹ in '00) | (₹ in '00) |
| 22.02 | **Earnings per share** | | |
| | Basic | | |
| | Net profit / (loss) for the year | -501.74 | -3861.38 |
| | Net profit / (loss) for the year attributable to the equity shareholders | -501.74 | -3861.38 |
| | Earnings per share Rs. 10/- each | -0.25 | -1.93 |
| 22.03 | **Previous Years figure:** Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. | | |
| 22.04 | Debit and Credit Balances of Trade Receivables and Trade Payables are subject to confirmation. | | |

Redbrick Home Private Limited

Director

Redbrick Home Private Limited

Director

**REDBRICK HOME PRIVATE LIMITED**
**CIN: U45200BR2015PTC023846**

**NOTES FROMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023**

| Note | Particulars |
|---|---|
| | **Corporate information** |
| | REDBRICK HOME PRIVATE LIMITED( The Company) is a Private limited company domiciled in India and incorporated on 11th March 2015 under the provisions of Companies Act, 2013. The Company was incorported to carry on the business of Works Contract. |
| **23** | **Basis of accounting and preparation of financial statements & Significant accounding policies**<br><br>The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under the Companies (Accounts) Rules, 2014 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention . |
| **23.01** | **Current / Non-Current Classification of Assets and Liabilities:**<br><br>All assets and liabilities have been classified as current or non-current as per company's normal operating cycle and other criteria set out in the Schedule-III to the Companies Act, 2013. Based on the nature of the product and time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as upto twelve months for the purpose of Current / Non-current classification of assets and liabilities. |
| **23.02** | **Use of estimates**<br><br>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. |
| **23.03** | **Cash and cash equivalents**<br>Cash comprises cash in hand and demand deposits with banks. |
| **23.04** | **Revenue recognition**<br>Sale of goods<br><br>Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.<br><br>Sale of Service<br><br>This method of accounting recognizes revenue in the statement of profit & loss only when the rendering of services under a contract is completed or substantially completed.<br><br>Income from interest<br>Interest income is considered and recognised as and when they become due. |
| **23.05** | **Expenses**<br>All Expenses are accounted for on accrual basis. |
| **23.06** | **Borrowing Cost**<br><br>All the expenses related with borrowing cost has been capitalised to fixed assets of the company on the commencement of the commercial activity of the company in their ratio. |
| **23.07** | **Earnings per share**<br><br>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. PATNA Chartered Accountants

**REDBRICK HOME PRIVATE LIMITED**
**CIN: U45200BR2015PTC023846**
**NOTES FROMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2023**

| | |
|---|---|
| 23.08 | **Depreciation and amortisation**<br>Depreciation has been provided on the Written -Down Value method as per the rates prescribed in Schedule II to the Companies Act, 2013.Depreciation has been charged for the period for which assets were put to use. |
| 23.09 | **Taxes on income**<br>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.<br><br>Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. |
| 23.10 | **Provisions and contingencies**<br>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. |
| 23.11 | **Title deeds of Immovable Property not held in name of the Company:**<br>The Company has no immovable property whose title deeds are not held in the name of the Company. |
| 23.12 | **Revaluation of Assets**<br>The Company has not revalued its Property, Plant and Equipment. |
| 23.13 | **Registration of charges or satisfaction with Registrar of Companies**<br>The company has registered with Registrar of companies within time specified under the prescribed act against loan taken from Bank. |
| 23.14 | **Relationship with Struck off Companies:**<br>The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956. |
| 23.15 | **Details of Benami Property**<br>There is no proceedings have been initiated or pending against the entity under the Benami Transactions (Prohibitions) Act, 1988. |

Redbrick Home Private Limited
Director

Redbrick Home Private Limited
Director

P.JYOTI & CO. PATNA Chartered Accountants

| 23.16 | Key Ratios | As at 31 March, 2023 | As at 31 March, 2022 | % changes |
|---|---|---|---|---|
| | **a. Current Ratio (Current Assets/ Current Liabilities)** | 0.97 | 1.32 | -26.40% |
| | **b. Debt-Equity Ratio ( Debt / Equity)**<br>(where Debt = Long Term Debt+Debenture/ Bond+Long Term Borrowing) | - | -4.83 | 0.00% |
| | **c. Debt Service Coverage Ratio (EBDIT/Annual Installment)**<br>(where Annual Installment = Interest +Principal) | -2.88 | -24.50 | -88.23% |
| | **d. Return on Equity Ratio (EAE/ Equity Share capital)**<br>{where EAE = Earnings Available for Equity Share capital, i.e EAT } | -0.25 | -1.93 | -87.01% |
| | **e. Inventory Turnover Ratio (Turnover/ Avg. Inventory)** | - | - | 0.00% |
| | **f. Trade Receivables turnover ratio (Credit Sale/ Average Trade Receivables)**<br>(where credit sale means sale made on Credit) | - | - | 0.00% |
| | **g. Trade payables Turnover Ratio (Credit Purchase/ Average Trade Payables)** (where credit sale means Purchase made on Credit) | - | - | 0.00% |
| | **h. Net capital turnover ratio ( Turnover/Average Capital Employed)**<br>(where Capital Employed = Fixed Assets+ Current Assets- Current Liabilities) | - | - | 0.00% |
| | **i. Net profit Ratio {(EAT /Turnover)*100}** (where EAT means Earning after Depreciation, Interest and Tax ) | 0.00% | 0.00% | 0.00% |
| | **j. Return on Capital employed (EBIT/ Average Capital Employed)** (where Capital Employed = Fixed Assets+ Current Assets- Current Liabilities) | 7.56% | -16.50% | -145.83% |
| | **k. Return on investment {(EBIT/Investment)*100}** ( where Investment = Investment made by different kind of investors like equity, preference) | 0.00% | 0.00% | 0.00% |

**For REDBRICK HOME PRIVATE LIMITED**

Redbrick Home Private Limited

DIRECTOR

Redbrick Home Private Limited

Director

DIRECTOR

Director

**IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED**

For P JYOTI & CO.
Chartered Accountants
FIRM REGISTRATION No. 010237C

P. JYOTI & CO. * PATNA * Chartered Accountants

(CA AJIT KUMAR)
Partner
M. No. 524774
UDIN:23524774BGYYAI5183

PLACE : PATNA
DATED :05/09/2023

## REDBRICK HOME PRIVATE LIMITED

**HOUSE NO-162A, PATLIPUTRA COLONY MAIN ROAD, NEAR PATLIPUTRA POST OFFICE PATNA BIHAR 800013 INDIA**

**CIN:- U45200BR2015PTC023846**

**SHAREHOLDER LIST AS ON 31st March 2023**

| S.NO | NAME OF SHAREHOLDER | ADDRESS | NUMBER OF SHARES | AMOUNT(Rs.) |
|---|---|---|---|---|
| 1 | SULAV KUMAR SINGH | PATNA | 1000 | 10,000.00 |
| 2 | ANJESH KUMAR | PATNA | 19000 | 1,90,000.00 |
| TOTAL | | | 20000 | 2,00,000.00 |

**FOR AND ON BEHALF OF THE BOARD**

**REDBRICK HOME PRIVATE LIMITED**

Redbrick Home Private Limited

Director

ANJESH KUMAR
DIN-06787107
(DIRECTOR)

Redbrick Home Private Limited

Director

AAKASH DEEP
DIN-09627358
(DIRECTOR)

DATE-05/09/2023
PLACE-PATNA

**REDBRICK HOME PRIVATE LIMITED**

REGD.OFC.-HOUSE NO-162A, PATLIPUTRA COLONY MAIN ROAD, NEAR PATLIPUTRA POST OFFICE PATNA,BIHAR 800013 INDIA

**CIN-U45200BR2015PTC023846**

**LIST OF DIRECTORS AS ON 31/03/2022**

| Sl. No. | Name of Director | DIN | DATE OF APPOINTMENT |
|---|---|---|---|
| 1 | AAKASH DEEP | 09627358 | 26/05/2022 |
| 2 | ANJESH KUMAR | 06787107 | 11/03/2015 |

FOR AND ON BEHALF OF THE BOARD

**REDBRICK HOME PRIVATE LIMITED**

Redbrick Home Private Limited

Director

ANJESH KUMAR
DIN- 06787107
(DIRECTOR)

Redbrick Home Private Limited

Director

AAKASH DEEP
DIN- 09627358
(DIRECTOR)

DATE-05/09/2023
PLACE-PATNA