**REDBRICK HOME PRIVATE LIMITED**
**CIN: U45200BR2015PTC023846**
**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

| | Particulars | NOTE No. | For the year ended 31st March 2025 | For the year ended 31 March, 2024 |
|---|---|---|---|---|
| | | | (₹ in '00) | (₹ in '00) |
| A | **CONTINUING OPERATIONS** | | | |
| 1 | Revenue from operations | 16 | 19000.00 | 0.00 |
| | Other Income | 17 | 618.67 | 2773.83 |
| | **Total Revenue** | | **19618.67** | **2773.83** |
| 2 | **Expenses** | | | |
| | (a) Cost of Materials Consumed | 18 | 0.00 | 0.00 |
| | (b) Purchases of stock-in-trade | 18(a) | 0.00 | 0.00 |
| | (c) Changes in inventories of finished goods, work-in- | 18(b) | 7363.93 | 0.00 |
| | (d) Employee benefits expenses | 19 | 0.00 | 0.00 |
| | (e) Finance costs | 20 | 368.27 | 259.14 |
| | (f) Depreciation and amortisation expense | 9 | 1583.67 | 1513.26 |
| | (g) Other expenses | 21 | 306.33 | 1319.77 |
| | **Total expenses** | | **9622.19** | **3092.17** |
| 3 | **Profit/(Loss) before exceptional and extraordinary items** | | 9996.48 | -318.34 |
| 4 | Exceptional & Extraordinary items | | 0.00 | 0.00 |
| 4 | **Profit / (Loss) before tax** | | **9996.48** | **-318.34** |
| 5 | **Tax expense:** | | | |
| | (a) Current tax | | 750.25 | 46.43 |
| | (b) Earlier Year tax | | 0.00 | 0.00 |
| | ( c ) Deferred Tax | | -186.88 | -129.20 |
| | | | **563.37** | **-82.77** |
| 6 | **Profit / (Loss) from continuing operations** | | 9433.10 | -235.57 |
| B | **DISCONTINUING OPERATIONS** | | | |
| 7 | **Profit / (Loss) for the year** | | 9433.10 | -235.57 |
| 8 | **Earnings per share (of Rs.10/- each):** | | | |
| | (a) Basic | 22.02 | 4.72 | -0.12 |
| | (a) Diluted | | 0.00 | 0.00 |
| | Significant accounting policies and notes to accounts | 23 | | |

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited

Redbrick Home Private Limited

ANJESH KUMAR — Director — AAKASH DEEP
(DIRECTOR) (DIRECTOR)
DIN: 06787107 DIN: 09627358

Director

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

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

P JYOTI & CO. CA PATNA Chartered Accountants

(CA Neel Mani)
Partner
M. No. 472879
UDIN: 25472879BMKZVC6545

PLACE : PATNA
DATED :15/09/2025

**REDBRICK HOME PRIVATE LIMITED**

CIN: U45200BR2015PTC023846

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2025**

**NOTE No. 16 : REVENUE FROM OPERATIONS**

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| Gross Receipt (Refer Note (i) below) | 19000.00 | 0.00 |
| **Total** | **19000.00** | **0.00** |

**Note (i)**

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| Gross Revenue | 19000.00 | 0.00 |
| Less: Discount on sale | 0.00 | 0.00 |
| Less: Sales Return | 0.00 | 0.00 |
| **Total - Sale of products** | **19000.00** | **0.00** |

**NOTE No. 17 : OTHER INCOME**

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| Other Income | 618.67 | 2773.83 |
| Total | 618.67 | 2773.83 |

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| Other income comprises: | | |
| Interest On Fixed | 591.46 | 325.68 |
| Misc Income | 27.21 | 110.00 |
| Sale Booking | 0.00 | 2338.15 |
| **Total - Interest income** | **618.67** | **2773.83** |



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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2025**

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

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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 |

P JYOTI & CO CA INDIA F.R.N-010237C PATNA Charter d Accountants

**REDBRICK HOME PRIVATE LIMITED**
**CIN: U45200BR2015PTC023846**
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2025**

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

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| Traded goods | 0.00 | 0.00 |
| **Total** | 0.00 | 0.00 |

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

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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 | 27951.32 | 35315.25 |
| | 27951.32 | 35315.25 |
| Work-in-Progress at the beginning of the year: | | |
| FINISHED GOODS | 35315.25 | 35315.25 |
| | 35315.25 | 35315.25 |
| **Net (increase) / decrease** | **7363.93** | **0.00** |
| | | |
| **TOTAL** | **7363.93** | **0.00** |

## NOTE No. 19 : EMPLOYEE BENEFITS EXPENSES

| Particulars | For the year ended 31st March, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ 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, 2025 (₹ in '00) | For the year ended 31st March, 2024 (₹ in '00) |
|---|---|---|
| (a) Interest expense on: | | |
| (i) Borrowings from banks | 368.27 | 259.14 |
| (b) Other interest | | 0.00 |
| **Total** | **368.27** | **259.14** |

PJYOTI & CO. CA PARTNER PATNA Chartered Accountants

**REDBRICK HOME PRIVATE LIMITED**

CIN: U45200BR2015PTC023846

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2025**

**NOTE No. 21 : OTHER EXPENSES**

| Particulars | For the year ended 31st March, 2025 | For the year ended 31st March, 2024 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| Audit Fees | 200.00 | 100.00 |
| Stamp Duty | 0.00 | 15.00 |
| Travelling & Convnnyance Expnnses | 0.00 | 0.00 |
| Electricity Expenses | 0.00 | 0.00 |
| Printing & Stationary | 0.00 | 0.00 |
| Legal Expenses | 0.00 | 31.00 |
| Labour payment | 0.00 | 0.00 |
| Bank Charges | 106.33 | 78.64 |
| Vehicle Registration & Insurance | 0.00 | 1095.13 |
| **Total** | **306.33** | **1319.77** |

**Notes:**

| Particulars | For the year ended 31st March, 2025 | For the year ended 31st March, 2024 |
|---|---|---|
| | (₹ in '00) | (₹ in '00) |
| (i) Payments to the auditors comprises (net of GST input credit, where applicable): | | |
| As auditors - statutory audit | 200.00 | 100.00 |
| **Total** | **200.00** | **100.00** |



**REDBRICK HOME PRIVATE LIMITED**

CIN: U45200BR2015PTC023846

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2025**

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

| Note | Particulars | As at 31 March, 2025 |
|---|---|---|
| | | (₹ 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) SULAV KUMAR SINGH , 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, 2025 and balances outstanding as at 31 March, 2025:**

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) SULAV KUMAR SINGH , 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, 2025 | For the year ended 31st March, 2024 |
|---|---|---|---|
| | | (₹ in '00) | (₹ in '00) |
| 22.02 | **Earnings per share** | | |
| | Basic | | |
| | Net profit / (loss) for the year | 9433.10 | -235.57 |
| | Net profit / (loss) for the year attributable to the equity shareholders | 9433.10 | -235.57 |
| | Earnings per share Rs. 10/- each | 4.72 | -0.12 |
| 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 | | |

JYOTI & CO. CA INDIA F.R.N-010297C PATNA Chartered Accountants

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

**NOTES FROMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2025**

| 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**
**CIN: U45200BR2015PTC023846**
**NOTES FROMING PART OF THE FINANCIAL STATEMENT AS ON 31ST MARCH 2025**

| | |
|---|---|
| **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. |



| 23.16 | Key Ratios | As at 31 March, 2025 | As at 31 March, 2024 | % changes |
|---|---|---|---|---|
| | **a. Current Ratio (Current Assets/ Current Liabilities)** | 1.00 | 0.96 | 4.19% |
| | **b. Debt-Equity Ratio ( Debt / Equity)**<br>(where Debt = Long Term Debt+Debenture/ Bond+Long Term Borrowing) | 0.695 | -0.45 | 0.00% |
| | **c. Debt Service Coverage Ratio (EBDIT/Annual Installment)**<br>(where Annual Installment = Interest +Principal) | - | - | 0.00% |
| | **d. Return on Equity Ratio (EAE/ Equity Share capital)**<br>{where EAE = Earnings Available for Equity Share capital, i.e EAT } | 4.72 | -0.12 | -4104.35% |
| | **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)**<br>(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) | 4.35 | - | 0.00% |
| | **i. Net profit Ratio {(EAT /Turnover)*100}**<br>(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) | #REF! | #REF! | #REF! |
| | **k. Return on investment {(EBIT/Investment)*100}** (<br>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

Redbrick Home Private Limited

**ANJESH KUMAR**
DIRECTOR
**DIN: 06787107**

Director

**AAKASH DEEP**
DIRECTOR
**DIN: 09627358**

Director

PLACE : PATNA
DATED :15/09/2025

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

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

(CA Neel Mani)
Partner
M. No. 472879
UDIN: 25472879BMKZVC6545

JYOTI & CO. CA INDIA F.R.N-010237C PATNA Chartered Accountants