P. Jyoti & Co.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To the Members of **M/s REDBRICK HOME PRIVATE LIMITED**

Report on the audit of the Financial Statements

We have audited the accompanying financial statements of **M/s REDBRICK HOME PRIVATE LIMITED** ("The Company"), which comprise the balance sheet as at **March 31, 2025**, and the Statement of Profit and Loss for the year then ended, statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025**, and its financial performance, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to Note 23 to the financial statements, which describes that the company has complied with applicable accounting standards and statutory requirements. The financial statements also include disclosures relating to contingent liabilities, loans and advances, and other significant matters which, in our judgment, are fundamental to users' understanding of the financial statements.

Our opinion is not modified in respect of this matter.

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

• PATNA • SAMASTIPUR • NEW DELHI • RANCHI • MUZAFFARPUR • VARANASI
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B.O. : East of Bhola Talkies, Dharampur, Samastipur (Bihar), Mob. : 7282099888, 9472855555
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Key Audit Matters

In accordance with **SA 701 – Communicating Key Audit Matters in the Independent Auditor's Report**, reporting of Key Audit Matters is applicable to audits of **listed entities**. Since the Company is **not a listed entity**, reporting of Key Audit Matters is **not mandatory**.

However, in our professional judgment, during the course of the audit of the financial statements of the Company for the year ended **March 31, 2025**, **no such matters were identified** that required communication as Key Audit Matters.

Information other than the Financial Statements and Auditors' Report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operation effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

As required by Section 143(3) of the Act, we report that:

(1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(3) The Balance Sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;

(4) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(5) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(6) This report does not include report relating to internal financial controls, since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification No. GSR 583(E) dated June 13, 2017; and

(7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

d. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

P JYOTI & CO. CA INDIA F.R.N. 010237C PATNA Chartered Ac

Other Matters (as required under Rule 11 of the Companies (Audit and Auditors) Rules, 2014)

In accordance with the requirements of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company has disclosed the impact of pending litigations, if any, on its financial position in the financial statements.

b) The Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d)(i) The Management has represented that, to the best of its knowledge and belief, no funds, which are material either individually or in the aggregate, have been advanced or loaned or invested by the Company (whether from borrowed funds, share premium or any other sources or kind of funds) to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The Management has further represented that, to the best of its knowledge and belief, no funds, which are material either individually or in the aggregate, have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures performed that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (i) and (ii) contain any material misstatement.

e) The Company has not declared or paid any dividend during the year.



(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

f. The management has not maintained adequate audit trail as required by the law. Since, management failed to implement audit log feature in its accounting software, as required by the law, we are unable to evaluate any discrepancy, if any, found due to its non-compliance.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not availed by the company.

Other Matters

Further, we draw attention to the fact that the Company has outstanding bank guarantees amounting to **Rs.1,97,994.00** as at **31 March 2025**, issued in the normal course of business to **CEO Patna Metropolitan Area Authority 7th Floor Pant Bhawan Nehru Path** in favour of **M/S REDBRICK HOME PRIVATE LIMITED**. Based on the audit procedures performed in accordance with the applicable Standards on Auditing and management representations obtained, these bank guarantees are supported by adequate banking and financial arrangements and, in the assessment of management, are not expected to result in any material liability to the Company as at the balance sheet date. Consequently, no provision has been recognised in the financial statements; the matter has been appropriately disclosed as a contingent liability.

Our opinion is not modified in respect of this matter.

For P. JYOTI & CO.
(Chartered Accountants)
F. R. No. 010237C



CA NEEL MANI
Partner
M. No: 472879
UDIN: 25472879BMKZVC6545

Date: 15/09/2025
Place: Patna

RED BRICK HOME PRIVATE LIMITED

HOUSE NO-162A, PATLIPUTRA COLONY MAIN ROAD, NEARPATLIPUTRA POST OFFICE,
Patna, Bihar, India, 800013, Mail ID: info@redbrickzone.com
CIN-U45200BR2015PTC023846

NOTICE OF 10th ANNUAL GENERAL MEETING

Shorter **Notice** is hereby given that the **10th** Annual General Meeting of the Members of **M/S REDBRICK HOME PRIVATE LIMITED** will be held at the Registered Office of the company situated at House No-162A, Patliputra Colony Main Road, Near Patliputra Post Office, Patna, Bihar, India, 800013 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2025, together with the Reports of the Board of Directors and the Auditors thereon.

For M/s REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited

Director

ANJESH KUMAR
Managing Director
DIN: 06787107

Date: 15.09.2025
Place: Patna

NOTES:

1. A member is entitled to attend and vote at the annual general meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and proxy need not to be a member of the company. However, proxies in order to be effective should be duly stamped, completed, signed and deposited at the office of the company at least 48 hours before the commencement of the meeting.

2. Members/proxies attending the meeting are requested to bring their duly filled admission/ attendance slips sent along with the notice of annual general meeting at the meeting.

3. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

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BOARD'S REPORT

Dear Shareholders,

Your Directors are pleased to present the 10th Annual Report on the affairs of the Company together with the Audited Financial statements for the year ended on 31stMarch, 2025.

FINANCIAL SUMMARY

The Company's financial performance for the year under review along with previous year's figures is given hereunder:-

PARTICULARS	FY 2023-24 (INR)	FY 2022-23 (INR)
Revenue from Operations	19,00,000.00	-
Other Income	61,867.00	2,77,383.00
Total Revenue [A]	**19,61,867.00**	**2,77,383.00**
Total Expenditure [B]	**9,62,219.42**	**3,09,217.13**
Profit/Loss before taxation (PBT)[A-B]	**9,99,647.58**	**-31,834.13**
Less: Tax Expenses	56,337.21	8,277.00
Profit /loss for the year	**9,43,310.37**	**-23,557.13**

*previous year figures have been regrouped/rearranged wherever necessary.

OPERATIONS AND STATE OF COMPANY'S AFFAIRS

During the Current financial year, the company has incurred Net Profit of **Rs.9,43,310.37/-** against Loss of **Rs.23,557.13/-** for the previous year. Your Directors expect that the Company will perform better in the ensuing year.

DEPOSITS

During the year under review the Company has neither accepted any deposits from the public, nor does it have any scheme to invite any such deposits.

RESERVES

No amount has been transferred to reserves during the financial year under review.

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DIVIDEND

Your Directors do not recommend any dividend on equity shares for the financial year under review.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during in the review period.

CHANGE IN SHARE CAPITAL

During the year under review, Change in the share capital of the Company are as follows:

1. *Authorised Share Capital*

During the year under review, the authorised share Capital of the company is Rs.10,00,000/- comprising of 10,000 equity shares of Rs. 10/- as on 31.03.2025.

2. *Paid up Share Capital*

During the year under review, the paid up share Capital of the company is Rs.2,00,000/- comprising of 20,000 equity shares of Rs. 10/- as on 31.03.2025.

CHANGE ON COMPOSITION OF BOARD OFDIRECTORS

During the period under review, there is no change in the composition of the Board of Directors of the Company.

MEETINGS OF THE BOARD

During the Financial Year 2024-25, the Board of Directors duly met 5(Five) times and the intervening gap between two consecutive meetings was within the period prescribed under Section 173 of the Companies Act, 2013 along with Rules made there-under. Further, the status of attendance of Board Meeting by each of Director is as follows:-

Date of Meeting	No. of Directors Present
06/05/2024	2
22/07/2024	2
01/09/2024	2
24/12/2024	2
15/02/2025	2

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DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143 (12)

There were no frauds as reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013 along with Rules made there-under, other than those which are reportable to the Central Government.

EXTRACT OF ANNUAL RETURN

The Annual Return of the Company for the financial year ended 31st March, 2025 has been prepared in **Form MGT-7/MGT-7A**, as prescribed under Section 92 of the Companies Act, 2013.
In accordance with the Companies (Management and Administration) Amendment Rules, 2021, the requirement of attaching **Form MGT-9** (Extract of Annual Return) has been dispensed with.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under Section 134(3) and (5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your Directors state that:

i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2025 and of the loss of the company for that period;
iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
iv. The Directors have prepared the annual accounts on a 'going concern' basis.
v. The Directors have advised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

MANAGERIAL REMUNERATION

Managerial remuneration has not been paid by the Company during the year under review.

STATUTORY AUDITORS

In the last AGM held on 30/09/2022 **M/s. P. Jyoti & Co.**, Chartered Accountants have been appointed Statutory Auditors of the Company for a period of 5 years up to AGM to be held in 2027. However, their terms of appointment and remuneration shall be ratified by the members of the Company in the ensuing AGM.

Further, the report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All contracts and transactions entered by the Company during the financial year with related parties were in the ordinary course of business. Your Directors draw attention of the members to Note 22 to the financial statement which sets out related party disclosures.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Board of Directors is overall responsible for identifying, evaluating and managing all significant risks faced by the Company. The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

There are no loans, guarantees or investments in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY

As the company does not fall under the criteria specified under section 135 (Corporate Social Responsibility) of the Companies Act, 2013, hence section 135 and rules made thereunder, and disclosure required to made pursuant to said provisions are not applicable to the company.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has duly set up an Internal Complaints Committee (ICC) in line with their requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013, to redress complaints received regarding sexual harassment. The following is a summary of sexual harassment complaints received and disposed off during the year 2023-24.

No of complaints receive:	Nil
No of complaints disposed of:	Nil

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS/ TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:-

During the year under review no significant and material orders passed by the regulators or courts/tribunals impacting the going concern status and company's operations in future.

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SUBSIDIARIES, JOINT VENTURES, OR ASSOCIATE COMPANIES

The company has no subsidiaries, joint ventures, or associate companies.

CONSERVATION OF ENERGY

In the opinion of the Directors there is no need to take any measure in this regard. The company does not have any proposal for additional investment in this regard. The details of energy consumption are not required to be given.

ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited
Director

AAKASH DEEP
Director
DIN-09627358

Date: 15.09.2025
Place: Patna

Redbrick Home Private Limited
Director

ANJESH KUMAR
Managing Director
DIN-06787107

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CIN-U45200BR2015PTC023846

LIST OF DIRECTORS AS ON 31ST MARCH 2025

Sr. No	Name of the Directors	DIN	PAN	Date of appointment
1.	ANJESH KUMAR	06787107	APWPA7448H	11/03/2015
2.	AAKASH DEEP	09627358	BWTPD3502L	26/05/2022

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited

Director

AAKASH DEEP
Director
DIN-09627358

Date: 15.09.2025
Place: Patna

Redbrick Home Private Limited

ANJESH KUMAR
Managing Director
DIN-06787107

REDBRICK HOME PRIVATE LIMITED

Reg. Office at House No.162a, Patliputra Colony Main Road, Near Patliputra Post Office, Patna, Bihar, India, 800013

CIN:-U45200BR2015PTC023846, Email. ID: info@redbrickzone.com

List of Shareholders as on 31st March 2025

S. No	Category of shareholder	Name of shareholders	Folio Number	PAN	No. of Shares Held at the Beginning of the Year	No. of Shares Transferred During the Year	No. of Shares Held at the End of the Year	Nominal Value of shares	Value of Shares Held at the End of the Year	Date of Transfer	Remarks
1	Promoter	Sulav Kumar Singh	1	AMYPS1968H	1,000.00	(1,000.00)	-	10	-	24/03/2025	Shares are transfer to Anjesh and Aakash Deep
2	Promoter	Anjesh Kumar	2	APWPA7448H	19,000.00	800.00	19,800.00	10	198,000.00	24/03/2025	800 Shares transfer from Sulav Kumar Singh
3	Promoter	Aakash Deep	3	BWTPD3502L	-	200.00	200.00	10	2,000.00	24/03/2025	200 Shares transfer from Sulav Kumar Singh
	Total				20,000.00	-	20,000.00		200,000.00		

For REDBRICK HOME PRIVATE LIMITED

Redbrick Home Private Limited

ANJESH KUMAR
Managing Director
DIN: 06787107

Director

Redbrick Home Private Limited

AAKASH DEEP
Director
DIN: 09627358

Director

Date: 15/09/2025
Palce: Patna