**Acknowledgement Number:** 332071500120322 **Date of filing:** 12-Mar-2022

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR- 4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2021-22

| | | | |
|---|---|---|---|
| PAN | AAGCV5835M | | |
| Name | VISHWARAHI DEVELOPERS PVT LTD | | |
| Address | VIKAS KUMAR , SUBHASH BIHAR COMPLEX , MOTIHARI , MOTIHARI , EAST CHAMPARAN , 05-Bihar , 91-INDIA , 845401 | | |
| Status | Pvt Company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 332071500120322 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 280 |
| | Book Profit under MAT, where applicable | 2 | 275 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 73 |
| | Interest and Fee Payable | 5 | 73 |
| | Total tax, interest and Fee payable | 6 | 73 |
| | Taxes Paid | 7 | 73 |
| | (+) Tax Payable / (-) Refundable (6-7) | 8 | 0 |
| Dividend Distribution Tax details | Dividend Tax Payable | 9 | 0 |
| | Interest Payable | 10 | 0 |
| | Total Dividend tax and interest payable | 11 | 0 |
| | Taxes Paid | 12 | 0 |
| | (+) Tax Payable / (-) Refundable (11-12) | 13 | 0 |
| Accreted Income & Tax Details | Accreted Income as per section 115TD | 14 | 0 |
| | Additional Tax payable u/s 115TD | 15 | 0 |
| | Interest payable u/s 115TE | 16 | 0 |
| | Additional Tax and interest payable | 17 | 0 |
| | Tax and interest paid | 18 | 0 |
| | (+) Tax Payable / (-) Refundable (17-18) | 19 | 0 |

This return has been digitally signed by VISHWARAHI DEVELOPERS PVT LTD in the capacity of Director having PAN BSEPK0437J from IP address 10.1.254.19 on 12-Mar-2022 DSC Sl.No & Issuer 6529890881499576426 & 652989088149957642 6CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated Barcode/QR code

AAGCV5835M063320715001203228 5b39bb87512bc558ce1c27e018bf92fdd00ec11

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**A.Y. 2021-2022**

**Name** : VISHWARAHI DEVELOPERS PVT LTD

**Address** : VIKAS KUMAR
SUBHASH BIHAR COMPLEX
MOTIHARI
MOTIHARI, EAST CHAMPARAN - 845 401

**Previous Year** : 2020-2021

**PAN** : AAGCV 5835 M

**Date of Incorporation**: 20-Sep-2018

**Status** : Domestic Company

## Statement of Income

| | Sch.No | Rs. | Rs. | Rs. |
|---|---|---|---|---|
| ■ **Profits and gains of Business or Profession** | | | | |
| *Business-1* | | | | |
| Net Profit Before Tax as per P & L a/c | | | 275 | |
| Total income of Business and Profession | | | 275 | |
| *Income chargeable under the head "Business and Profession"* | | | | 275 |
| ■ **Total Income** | | | | 275 |
| Total income rounded off u/s 288A | | | | 280 |
| *Tax on total income* | | | | 70 |
| Add: Cess | | | | 3 |
| Tax with cess | | | | 73 |
| Minimum Alternative Tax | 1 | | 43 | |
| Net Tax | | | | 73 |
| Self-assessment tax paid | 2 | | | 73 |
| ■ **Balance tax payable** | | | | 0 |

### Schedule 1

Financial statements are drawn as per Ind AS? No

**Minimum alternative tax**

| | | |
|---|---|---|
| Net profit before tax as per P & L A/c | | 275 |
| Less: Provision for Tax in P&L A/c | | 73 |
| Net profit after tax (A) | | 202 |
| Income Tax including Interest | 73 | |
| *Total additions (B)* | | 73 |
| *Book Profit (A + B - C)* | | 275 |
| *Mat on book profit* | | 41 |
| *Mat with SC & Cess on book profit* | | 43 |

Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)? No

Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c Yes

**Schedule 2**

**Self Assessment tax paid**

| *Name of the Bank and BSR Code* | Date of deposit | Challan Sl.no. | Amount paid |
|---|---|---|---|
| State Bank of India - 0013283 | 12-Mar-2022 | 03898 | 73 |

*Bank A/c: Sbi 12345678911 IFSC: SBIN0002998*

**For VISHWARAHI DEVELOPERS PVT LTD**

Date : 12-Mar-2022
Place : EAST CHAMPARAN

Authorised Signatory

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

**BALANCE SHEET AS AT 31ST MARCH 2021**

| EQUITY AND LIABILITIES | NOTE | | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|---|
| **SHAREHOLDERS FUNDS** | | | | |
| Share Capital | 3 | | 5,00,000.00 | 5,00,000.00 |
| Reserves & Surplus | 4 | | 577.00 | 375.00 |
| | | | 5,00,577.00 | 5,00,375.00 |
| **SHARE APPLICATION MONEY PENDING ALLOTTMENT** | | | - | - |
| **NON-CURRENT LIABILITIES** | | | | |
| Long Term Borrowings | 5 | | | - |
| Deferred Tax Liability (Net) | | | - | - |
| Other Long Term Liabilities | | | - | - |
| Long Term Provisions | | | - | - |
| | | | - | - |
| **CURRENT LIABILITIES** | | | | |
| Short Term Borrowings | 6 | | - | - |
| Trade Payables | 7 | | - | - |
| Other Current Liabilities | 8 | | 5,000.00 | 5,000.00 |
| Short Term Provisions | 9 | | 73.00 | 52.00 |
| | | | 5,073.00 | 5,052.00 |
| | | **TOTAL** | **5,05,650.00** | **5,05,427.00** |
| **ASSETS** | | | | |
| **NON CURRENT ASSETS** | | | | |
| Fixed Assets | | | | |
| Tangible Assets | 10 | | - | - |
| Intangible Assets | | | - | - |
| Capital Work-In-Process | | | - | - |
| | | | - | - |
| Non - Current Investments | 9A | | - | - |
| Long Term Loans & Advances | | | - | - |
| Other Non - Current Assets | | | - | - |
| | | | - | - |
| **CURRENT ASSETS** | | | | |
| Current Investments | | | - | - |
| Inventories | 10a | | - | - |
| Trade Receivables | 11 | | - | - |
| Cash & Bank Balances | 12 | | 5,05,650.00 | 5,05,427.00 |
| Short Term Loans & Advances | 13 | | - | - |
| Other Current Assets | | | - | - |
| | | | 5,05,650.00 | 5,05,427.00 |
| | | **TOTAL** | **5,05,650.00** | **5,05,427.00** |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | - | - |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

Sd/-
**(DIRECTOR)**
Vikash Kumar

Sd/-
**(DIRECTOR)**
Raghubansh sah

**Place : Raxaul**
**Date : 30-10-2021**

**AS PER OUR REPORT OF EVEN DATE**
**For M\s Narayan Agrawal & Associates**
**Chartered Accountants**
**Firm's Registration No.- 025903 C**
**(Narayan Agrawal)**

**Proprietor**
**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

| PARTICULARS | NOTE | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|
| **INCOME** | | | |
| Gross Receipts | 14 | - | - |
| Other Income | | 14,000.00 | 12,000.00 |
| Income Tax Rufund | | - | - |
| **TOTAL REVENUE** | | 14,000.00 | 12,000.00 |
| **EXPENSES** | | | |
| Operative Expenses | 15 | - | - |
| Selling & Administartive Expenses | 16 | 13,725.00 | 11,805.00 |
| Financial Expenses | 17 | - | - |
| Depreciation | 10 | - | - |
| Employees Benefit Expenses | 18 | - | - |
| **TOTAL EXPENSES** | | 13,725.00 | 11,805.00 |
| **Net Profit / Loss Before Exceptional** | | 275.00 | 195.00 |
| **Add Extraordinary Items & Taxes** | | | |
| **Exceptional & Extraordinary Items** | | - | - |
| **Net Profit / Loss Before Tax** | | 275.00 | 195.00 |
| **Tax Expenses** | | | - |
| **Current Tax** | | 73.00 | 52.00 |
| **Net Profit / Loss for the Period From Continuing Operations (A)** | | 202.00 | 143.00 |
| **Profit / Loss from Discontinuing Operations** | | - | - |
| **Tax Expenses of Discontinuing Operations** | | - | - |
| **Net Profit / Loss for the Period From Discontinuing Operations (B)** | | - | - |
| **Dep method change effect on Fixed assets** | | - | |
| **Net Profit / Loss for the Period (A + B)** | | 202.00 | 143.00 |
| **Earnings Per Equity Share** | | | |
| **Basic** | | 0.00 | 0.00 |
| **Diluted** | | 0.00 | 0.00 |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

Sd/-
**(DIRECTOR)**
Vikash Kumar

Sd/-
**(DIRECTOR)**
Raghubansh sah

**Place : Raxaul**
**Date : 30-10-2021**

**AS PER OUR REPORT OF EVEN DATE**
**For M\s Narayan Agrawal & Associates**
**Chartered Accountants**
**Firm's Registration No.- 025903 C**

M/s Narayan Agrawal & Associates
RAXAUL
Chartered Accountant

**(Narayan Agrawal)**
**Proprietor**
**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

KAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR

| | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **NOTE :- 3 - SHARE CAPITAL** | | |
| Authorised Share Capital | | |
| 100,000 Equity share of Rs. 10 each | 10,00,000.00 | 10,00,000.00 |
| Issued Subscribed & Paid- Up | | |
| 50,000 Equity shares of Rs.10 each | 5,00,000.00 | 5,00,000.00 |
| | - | - |
| | 5,00,000.00 | 5,00,000.00 |

**Disclosure pursuant to Note A Para g of Schedule III to the Companies Act, 2013 (if more than 5%)**

| Name of Shareholder | As at 31 March 2021 | | As at 31 March 2020 | |
|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Vikash kumar | 30,000 | 60% | 30,000 | 60% |
| Raghubansh sah | 20,000 | 40% | 20,000 | 40% |
| | 50,000 | 100% | 50,000 | 100% |

| | | |
|---|---|---|
| **NOTE :- 4 - RESERVE & SURPLUS** | | |
| **General Reserve** | | |
| Opening Balance | 375.00 | 232.00 |
| Add : Net Profit for the Current Year | 202.00 | 143.00 |
| Closing Balance | 577.00 | 375.00 |
| Preliminary Expenses | | |
| Opening Balance | - | - |
| Add : During the Year | - | - |
| | - | |
| | 577.00 | 375.00 |
| **NOTE :- 5 - LONG TERM BORROWINGS** | | |
| **UNSECURED** | | |
| Loans and Advances | | |
| Directors | - | - |
| | - | - |
| **NOTE :- 6 - SHORT TERM BORROWINGS** | | |
| **SECURED** | | |
| **Loans Repayable on demand** | | |
| | - | - |
| | - | - |
| **NOTE :- 7 - Current Liabilities** | | |
| | - | - |
| | - | - |
| **NOTE :- 8 - OTHER CURRENT LIABILITIES** | | |
| Audit Fees Payable | 5,000.00 | 5,000.00 |
| TDS Payable | - | |
| | 5,000.00 | 5,000.00 |
| **NOTE :- 9 - SHORT TERM PROVISIONS** | | |
| Provision for Income Tax | 73.00 | 52.00 |
| | 73.00 | 52.00 |
| **NOTE :- 9A - NON-CURRENT INVESTMENTS** | | |
| | - | - |
| | - | - |

**NOTE;-10a - INVENTORIES**

| | | |
|---|---|---|
| ( As taken valued & certified by the management) | | |
| Stock at cost | - | - |

**NOTE :- 11 - TRADE RECEIVABLES**

| | | |
|---|---|---|
| ( Unsecured but considered good) | | |
| Trade receivables outstanding for period 20 | | |
| Less than six month from the date they are due for payment | - | - |
| More than six month from the date they are due for payment | - | - |
| | - | - |

**NOTE :- 12 - CASH & Bank Balances**

| | | |
|---|---|---|
| **Cash in hand** | 5,05,650.00 | 5,05,427.00 |
| **Bank Balances** | | |
| In Current Account With | - | - |
| | - | - |
| | 5,05,650.00 | 5,05,427.00 |

**NOTE :- 13 - SHORT TERM LOAN & ADVANCES**

| | | |
|---|---|---|
| Advance to farmers | - | - |
| Others Advances | - | - |
| Prepaid Exps | - | - |
| | - | - |

**NOTE :- 14 - Gross Receipts**

| | | |
|---|---|---|
| Storage Rent | - | - |
| Sundry Balance Written off | - | - |
| Interest received | - | - |
| | - | - |

**NOTE :- 15 - Operative Expenses**

| | | |
|---|---|---|
| Diesal & Mobil Consumed | - | - |
| Water & Electricity Exp. | - | - |
| Wages Paid | - | - |
| Store, Spares & Maintainces | - | - |
| Freight & Forwarding Exp. | - | - |
| | - | - |

**NOTE :- 16 - SELLING & ADMINISTRATIVE EXPENSES**

| | | |
|---|---|---|
| Salary | - | - |
| Accounting | - | - |
| Audit Fees | - | - |
| Audit Exp. | 5,000.00 | 5,000.00 |
| Legal & other Exp. | - | - |
| Sundry Balances Written Off | - | - |
| Roc fees | | - |
| Travelling & Conveyance | 3,150.00 | 2,280.00 |
| Insurance Charges | - | - |
| Printing & Stationery | 1,875.00 | 1,425.00 |
| Vehicle Exp. | 2,230.00 | 1,830.00 |
| Telephone Exp. | 1,470.00 | 1,270.00 |
| Tea Food for staff on duty | - | - |
| Repair & maintanances | - | - |
| Misc. Exp. | - | - |
| | 13,725.00 | 11,805.00 |

**SCHEDULE :- 17 - FINANCIAL EXPENSES**

| | | |
|---|---|---|
| Interest | - | - |
| Bank Charges | - | - |
| Cash Handling charges | - | - |
| | - | - |

**NOTE :- 18 - EMPLOYEES BENEFIT EXPENSES**

| | | |
|---|---|---|
| Staff Welfare | - | - |
| Director's Remuneration | - | - |
| | - | - |

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(Set up by an Act of Parliament)

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**Acknowledgement Number:** 332071500120322 **Date of filing:** 12-Mar-2022

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR- 4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2021-22

| | | | |
|---|---|---|---|
| PAN | AAGCV5835M | | |
| Name | VISHWARAHI DEVELOPERS PVT LTD | | |
| Address | VIKAS KUMAR , SUBHASH BIHAR COMPLEX , MOTIHARI , MOTIHARI , EAST CHAMPARAN , 05-Bihar , 91-INDIA , 845401 | | |
| Status | Pvt Company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 332071500120322 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 280 |
| | Book Profit under MAT, where applicable | 2 | 275 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 73 |
| | Interest and Fee Payable | 5 | 73 |
| | Total tax, interest and Fee payable | 6 | 73 |
| | Taxes Paid | 7 | 73 |
| | (+) Tax Payable / (-) Refundable (6-7) | 8 | 0 |
| Dividend Distribution Tax details | Dividend Tax Payable | 9 | 0 |
| | Interest Payable | 10 | 0 |
| | Total Dividend tax and interest payable | 11 | 0 |
| | Taxes Paid | 12 | 0 |
| | (+) Tax Payable / (-) Refundable (11-12) | 13 | 0 |
| Accreted Income & Tax Details | Accreted Income as per section 115TD | 14 | 0 |
| | Additional Tax payable u/s 115TD | 15 | 0 |
| | Interest payable u/s 115TE | 16 | 0 |
| | Additional Tax and interest payable | 17 | 0 |
| | Tax and interest paid | 18 | 0 |
| | (+) Tax Payable / (-) Refundable (17-18) | 19 | 0 |

This return has been digitally signed by VISHWARAHI DEVELOPERS PVT LTD in the capacity of Director having PAN BSEPK0437J from IP address 10.1.254.19 on 12-Mar-2022 DSC Sl.No & Issuer 6529890881499576426 & 652989088149957642 6CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated Barcode/QR code

AAGCV5835M063320715001203228 5b39bb87512bc558ce1c27e018bf92fdd00ec11

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

## BALANCE SHEET AS AT 31ST MARCH 2022

| EQUITY AND LIABILITIES | NOTE | | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|---|
| **SHAREHOLDERS FUNDS** | | | | |
| Share Capital | 3 | | 5,00,000.00 | 5,00,000.00 |
| Reserves & Surplus | 4 | | 1,465.00 | 577.00 |
| | | | 5,01,465.00 | 5,00,577.00 |
| **SHARE APPLICATION MONEY PENDING ALLOTTMENT** | | | - | - |
| **NON-CURRENT LIABILITIES** | | | | |
| Long Term Borrowings | 5 | | | - |
| Deferred Tax Liability (Net) | | | - | - |
| Other Long Term Liabilities | | | - | - |
| Long Term Provisions | | | - | - |
| | | | - | - |
| **CURRENT LIABILITIES** | | | | |
| Short Term Borrowings | 6 | | - | - |
| Trade Payables | 7 | | - | - |
| Other Current Liabilities | 8 | | 1,05,000.00 | 5,000.00 |
| Short Term Provisions | 9 | | 312.00 | 73.00 |
| | | | 1,05,312.00 | 5,073.00 |
| | | **TOTAL** | **6,06,777.00** | **5,05,650.00** |
| **ASSETS** | | | | |
| **NON CURRENT ASSETS** | | | | |
| Fixed Assets | | | | |
| Tangible Assets | 10 | | - | - |
| Intangible Assets | | | - | - |
| Capital Work-In-Process | | | - | - |
| | | | - | - |
| Non - Current Investments | 9A | | - | - |
| Long Term Loans & Advances | | | - | - |
| Other Non - Current Assets | | | - | - |
| | | | - | - |
| **CURRENT ASSETS** | | | | |
| Current Investments | | | - | - |
| Inventories | 10a | | 84,745.76 | - |
| Trade Receivables | 11 | | - | - |
| Cash & Bank Balances | 12 | | 5,06,777.00 | 5,05,650.00 |
| Short Term Loans & Advances | 13 | | 15,254.24 | - |
| Other Current Assets | | | - | - |
| | | | 6,06,777.00 | 5,05,650.00 |
| | | **TOTAL** | **6,06,777.00** | **5,05,650.00** |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | - | - |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

Sd/-
**(DIRECTOR)**
Vikash Kumar

Sd/-
**(DIRECTOR)**
Deepak Kumar Singh

**Place : Raxaul**
**Date : 07-09-2022**

**AS PER OUR REPORT OF EVEN DATE**
**For M\s Narayan Agrawal & Associates**
**Chartered Accountants**
**Firm's Registration No.- 025903 C**
**(Narayan Agrawal)**

**Proprietor**
**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

| PARTICULARS | NOTE | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|
| **INCOME** | | | |
| Gross Receipts | 14 | - | - |
| Other Income | | 15,500.00 | 14,000.00 |
| Income Tax Rufund | | - | - |
| **TOTAL REVENUE** | | 15,500.00 | 14,000.00 |
| **EXPENSES** | | | |
| Operative Expenses | 15 | - | - |
| Selling & Administartive Expenses | 16 | 14,300.00 | 13,725.00 |
| Financial Expenses | 17 | - | - |
| Depreciation | 10 | - | - |
| Employees Benefit Expenses | 18 | - | - |
| **TOTAL EXPENSES** | | 14,300.00 | 13,725.00 |
| **Net Profit / Loss Before Exceptional** | | 1,200.00 | 275.00 |
| **Add Extraordinary Items & Taxes** | | | |
| **Exceptional & Extraordinary Items** | | - | - |
| **Net Profit / Loss Before Tax** | | 1,200.00 | 275.00 |
| **Tax Expenses** | | | - |
| **Current Tax** | | 312.00 | 73.00 |
| **Net Profit / Loss for the Period From Continuing Operations (A)** | | 888.00 | 202.00 |
| **Profit / Loss from Discontinuing Operations** | | - | - |
| **Tax Expenses of Discontinuing Operations** | | - | - |
| **Net Profit / Loss for the Period From Discontinuing Operations (B)** | | - | - |
| **Dep method change effect on Fixed assets** | | - | |
| **Net Profit / Loss for the Period (A + B)** | | 888.00 | 202.00 |
| **Earnings Per Equity Share** | | | |
| **Basic** | | 0.02 | 0.00 |
| **Diluted** | | 0.02 | 0.00 |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

Sd/-
**(DIRECTOR)**
Vikash Kumar

Sd/-
**(DIRECTOR)**
Deepak Kumar Singh

**Place : Raxaul**
**Date : 07-09-2022**

**AS PER OUR REPORT OF EVEN DATE**
**For M\s Narayan Agrawal & Associates**
**Chartered Accountants**
**Firm's Registration No.- 025903 C**

M/s Narayan Agrawal & Associates
RAXAUL
Chartered Accountant

**(Narayan Agrawal)**
**Proprietor**
**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

KAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR

| | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **NOTE :- 3 - SHARE CAPITAL** | | |
| Authorised Share Capital | | |
| 100,000 Equity share of Rs. 10 each | 10,00,000.00 | 10,00,000.00 |
| Issued Subscribed & Paid- Up | | |
| 50,000 Equity shares of Rs.10 each | 5,00,000.00 | 5,00,000.00 |
| | - | - |
| | 5,00,000.00 | 5,00,000.00 |

**Disclosure pursuant to Note A Para g of Schedule III to the Companies Act, 2013 (if more than 5%)**

| Name of Shareholder | As at 31 March 2022 | | As at 31 March 2021 | |
|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Vikash kumar | 30,000 | 60% | 30,000 | 60% |
| Raghubansh sah | 20,000 | 40% | 20,000 | 40% |
| | 50,000 | 100% | 50,000 | 100% |

| | | |
|---|---|---|
| **NOTE :- 4 - RESERVE & SURPLUS** | | |
| **General Reserve** | | |
| Opening Balance | 577.00 | 375.00 |
| Add : Net Profit for the Current Year | 888.00 | 202.00 |
| Closing Balance | 1,465.00 | 577.00 |
| Preliminary Expenses | | |
| Opening Balance | - | - |
| Add : During the Year | - | - |
| | - | |
| | 1,465.00 | 577.00 |
| **NOTE :- 5 - LONG TERM BORROWINGS** | | |
| **UNSECURED** | | |
| Loans and Advances | | |
| Directors | - | - |
| | - | - |
| **NOTE :- 6 - SHORT TERM BORROWINGS** | | |
| **SECURED** | | |
| **Loans Repayable on demand** | | |
| | - | - |
| | - | - |
| **NOTE :- 7 - Current Liabilities** | | |
| | - | - |
| | - | - |
| **NOTE :- 8 - OTHER CURRENT LIABILITIES** | | |
| Audit Fees Payable | 5,000.00 | 5,000.00 |
| Advances | 1,00,000.00 | |
| | 1,05,000.00 | 5,000.00 |
| **NOTE :- 9 - SHORT TERM PROVISIONS** | | |
| Provision for Income Tax | 312.00 | 73.00 |
| | 312.00 | 73.00 |
| **NOTE :- 9A - NON-CURRENT INVESTMENTS** | | |
| | - | - |
| | - | - |

**NOTE;-10a - INVENTORIES**

| | | |
|---|---|---|
| ( As taken valued & certified by the management) | | |
| WIP | 84,745.76 | - |

**NOTE :- 11 - TRADE RECEIVABLES**

| | | |
|---|---|---|
| ( Unsecured but considered good) | | |
| Trade receivables outstanding for period 20 | | |
| Less than six month from the date they are due for payment | - | - |
| More than six month from the date they are due for payment | - | - |
| | - | - |

**NOTE :- 12 - CASH & Bank Balances**

| | | |
|---|---|---|
| **Cash in hand** | 5,06,777.00 | 5,05,650.00 |
| **Bank Balances** | | |
| In Current Account With | - | - |
| | - | - |
| | 5,06,777.00 | 5,05,650.00 |

**NOTE :- 13 - SHORT TERM LOAN & ADVANCES**

| | | |
|---|---|---|
| GST | 15,254.24 | - |
| Others Advances | - | - |
| Prepaid Exps | - | - |
| | 15,254.24 | - |

**NOTE :- 14 - Gross Receipts**

| | | |
|---|---|---|
| Storage Rent | - | - |
| Sundry Balance Written off | - | - |
| Interest received | - | - |
| | - | - |

**NOTE :- 15 - Operative Expenses**

| | | |
|---|---|---|
| Diesal & Mobil Consumed | - | - |
| Water & Electricity Exp. | - | - |
| Wages Paid | - | - |
| Store, Spares & Maintainces | - | - |
| Freight & Forwarding Exp. | - | - |
| | - | - |

**NOTE :- 16 - SELLING & ADMINISTRATIVE EXPENSES**

| | | |
|---|---|---|
| Salary | - | - |
| Accounting | - | - |
| Audit Fees | - | - |
| Audit Exp. | 5,000.00 | 5,000.00 |
| Legal & other Exp. | - | - |
| Sundry Balances Written Off | - | - |
| Roc fees | | - |
| Travelling & Conveyance | 3,240.00 | 3,150.00 |
| Insurance Charges | - | - |
| Printing & Stationery | 1,960.00 | 1,875.00 |
| Vehicle Exp. | 2,480.00 | 2,230.00 |
| Telephone Exp. | 1,620.00 | 1,470.00 |
| Tea Food for staff on duty | - | - |
| Repair & maintanances | - | - |
| Misc. Exp. | - | - |
| | 14,300.00 | 13,725.00 |

**SCHEDULE :- 17 - FINANCIAL EXPENSES**

| | | |
|---|---|---|
| Interest | - | - |
| Bank Charges | - | - |
| Cash Handling charges | - | - |
| | - | - |

**NOTE :- 18 - EMPLOYEES BENEFIT EXPENSES**

| | | |
|---|---|---|
| Staff Welfare | - | - |
| Director's Remuneration | - | - |
| | - | - |

224410 45BCIGWN6178

**Acknowledgement Number:** 778245311271224 **Date of Filing:** 27-Dec-2024

# INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified]
(Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)

Assessment Year 2022-23

| | | | |
|---|---|---|---|
| PAN | AAGCV5835M | | |
| Name | VISHWARAHI DEVELOPERS PVT LTD | | |
| Address | VIKAS KUMAR , SUBHASH BIHAR COMPLEX , MOTIHARI , MOTIHARI , EAST CHAMPARAN , 05-Bihar , 91-INDIA , 845401 | | |
| Status | Pvt Company | Form Number | ITR-6 |
| Filed u/s | 139(8A) - Updated Return | e-Filing Acknowledgement Number | 778245311271224 |

**Taxable Income and Tax details**

| | | |
|---|---|---|
| Current Year business loss, if any | 1 | 0 |
| Total Income as per Updated return | 2 | 1,200 |
| Total Income as per earlier return | 3 | 0 |
| Book Profit under MAT, where applicable as per Updated Return | 4 | 1,200 |
| Adjusted Total Income under AMT, where applicable as per Updated Return | 5 | 0 |
| Amount payable (+) / Refundable (-) as per Updated return | 6 | (+) 20 |
| Additional income-tax liability on updated income | 7 | 0 |
| Net amount payable | 8 | 20 |
| Tax paid u/s 140B | 9 | 20 |
| Tax due | 10 | 0 |

This return has been digitally signed by DEEPAK KUMAR in the capacity of Director having PAN BKUPS7311D from IP address 45.126.162.170 on 27-Dec-2024 DSC Sl.No & Issuer 112214832050 & 112214832050CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated Barcode/QR code

AAGCV5835M06778245311271224745b76cfd55e5902b4530124546354ee0605bea9

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**NARAYAN AGRAWAL & ASSOCIATES**
**Chartered Accountants**

**Phone : 222311 (O)**
**Mobile : 9999256927**
**Ashram road**
**Raxaul - 845305**

# INDEPENDENT AUDITOR'S REPORT

To the Members of
**VISHWARAHI DEVELOPERS PRIVATE LIMITED**

**Report on the Financial Statements**

We have audited the accompanying Standalone financial statements of **VISHWARAHI DEVELOPERS PRIVATE LIMITED**, BIHAR ("the Company") which comprises the Balance Sheet as at **March 31, 2024** the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the (Standalone) Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these (Standalone) financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view 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 in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of

the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the 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, 202**4, and its Profit/Loss for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

1. As required by section 143 (3) of the Act, we report that:

    a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

    b. 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;

    c. the Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account

    d. In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

    e. On the basis of written representations received from the directors as on **March 31, 2023** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023**from being appointed as a director in terms of Section 164 (2) of the Act.

    f. 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:

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

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

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

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable on the company.

**For Narayan Agrawal & Associates**
**Chartered Accountants**
**Firm Regn. No. 025903 C**




**(Narayan Agrawal)**
**Membership No. 441045**
**Place : Raxaul, Bihar**
**Date : 07/09/2024**

# VISHWARAHI DEVELOPERS PRIVATE LIMITED

**C\O- VIKAS KUMAR,SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI EAST CHAMPARAN BR 845401 IN**

**To,**
**The Members,**

Your Directors are pleased to present the annual report together with the audited financial statements of the company for the year ended **31st March, 2024**.

**Financial Results**

| **PARTICULARS** | **2023-2024** *(Rs. in Rs)* | ***2022-2023*** *(Rs. in Rs)* |
|---|---|---|
| Operational and Other Income | **72,500.00/-** | **18,800.00/-** |
| Total Expenses | **68,900.00/-** | **18,100.00/-** |
| Profit before Tax | **3,600.00/-** | **700.00/-** |
| Tax Expense:<br>Current Tax | **900.00/-** | **200.00/-** |
| Profit after Tax | **2,700.00/-** | **500.00/-** |

**State of Company's affairs and future outlook**
During the year under review your company has been engaged in growth and expansion of business through its operational activity.

Since the growth and development of an organization is directly proportional to the growth and development of its people your directors are exploring the possibilities of venturing into new business areas in ensuing year(s) to expand services.

Directors of the company believe that innovation can provide sustainable differentiators for the company and create value for our stakeholders.

**Amounts Transferred to Reserves**
**2700 /-** has been transferred in general reserves for the financial year ended on **31/03/2024**.

**Dividend**

Your directors are planning to procure funds for further business development, therefore No dividend is recommended.

**Extract of annual return**
Annual Return of the company is annexed herewith as annexure to this report.

**Directors' Responsibility Statement**
Pursuant to requirement under sub-section (3) and (5) of Section 134 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 judgments 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 2021 and of the profit/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 devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

**Statement on declaration of Independence:** Clause not applicable.

**Reappointment of Independent Director:** Clause not applicable

**Explanation to Auditor's Remarks**

As per auditor's report submitted to board of directors, there is adverse remark given in the auditor report hence comment required from the board of directors for prompt compliances.

**Particulars of Loan, Guarantees and Investments under section 186**

No loans, guarantees or investments in excess of the limits prescribed u/s 186 of the Act.

**Particulars of Contracts or Arrangements with related Parties**

Transactions with related parties were on arm length basis as per section 188 of companies act, 2013.

**Material Changes**

There were no material changes during the year & Company has no subsidiary company.

**Conservation of energy**

I) The steps taken or impact on conservation of energy- Nil

***II)*** The steps taken by company for utilizing alternate sources of energy- Nil

III) The capital investment on energy conservation equipment's- Nil

**Technology absorption**

**i)** The efforts made towards technology absorption- N.A.

**ii)** The benefits derived like product improvement, cost reduction, product development or import substitution- N.A.

**iii)** In case of imported technology:- N.A.

a) the details of technology imported

b) the year of import

c) whether the technology been fully absorbed

d) if not fully absorbed, areas where absorbtion has not taken place, and the reasons thereof, and

iv) the expenditure incurred on research and development.- N.A.

**Foreign Exchange Earnings & Outgo**

| Particulars | USD | Euro | British Pounds |
|---|---|---|---|
| Earnings | _ | _ | _ |
| Outgo | _ | _ | _ |

**Risk Management**
No risks have been identified during the year.

**CSR Policy:**
Clause not Applicable

**Industrial Relation**
Company managed during the year best industrial relations with all its associates. Board always value deep & cordial industrial relations in order to protect the interest of all its stakeholder company ensure fairness, integrity and transparency of management of business operation.

**Changes in nature of business:**
There was no change in nature of business of company during the year.

**Performance report of Subsidiary, Joint Venture, Associate Company**
Company doesn't have any Subsidiary, Joint Venture, Associate Company.

**Directors and Key Managerial Personnel**
During the year no changes occurred in Directors/ KMPs.

**Details of significant & material orders passed by the regulators or courts or tribunal**
During the year there were no such order passed by any Govt. Authority/ Regulator/Court

**Statement in respect of adequacy of internal financial control with reference to the financial statements**
The management is taking all care to manage the internal financial control system & the Company internal financial control system is laying great emphasis on the highest standard of corporate governance.

**Disclosures on deposits from public**
During the year under review the company has not accepted any deposits from public.

**Revision of Financial Statements/ Board Report:**
Company has not made any revision of financial statements or Board Report during the year.

**Receipt of any commission by MD/WTD from a company or for receipt of commission/remuneration from it holding or subsidiary during the financial year**
As per financials of the company there is no commission received by MD/WTD from a company or for receipt of commission/remuneration from it holding or subsidiary

**Particulars of Employees and related disclosures**
None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**Disclosure under Sexual Harassment of women at work place (Prevention, Prohibition &Redressal)Act, 2013**

There is no complaint received under the Disclosure under Sexual Harassment of women at work place (prevention, prohibition & redressal) Act, 2013, management taking proper care to give a good atmosphere at work place.

**Meetings of the Board**

Eight(8) meetings of board of directors were held during the year:

1. 12/04/2023
2. 29/06/2023
3. 16/08/2023
4. 08/09/2023
5. 30/09/2023
6. 12/12/2023
7. 02/02/2023
8. 31/03/2023

**Statutory Auditors**

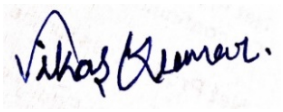
Pursuant to the provisions of Section 139 of the Act and the rules framed there under, **NARAYAN AGRAWAL & ASSOCIATES.,** where appointed as Statutory Auditors for a period of 5 years till the conclusion of the AGM to be held in the year 2025, subject to ratification of their appointment at every AGM.

**The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.**

**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.

**By order of the Board For**
**VISHWARAHI DEVELOPERS PRIVATE LIMITED**





**VIKASH KUMAR**
**DIRECTOR**
**DIN:07640591**

**DEEPAK KUMAR SINGH**
**DIRECTOR**
**DIN:07631185W**

**Dated:07/09/2024**
**Place: RAXAUL Bihar**

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

**BALANCE SHEET AS AT 31ST MARCH 2024**

| EQUITY AND LIABILITIES | NOTE | | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|---|
| **SHAREHOLDERS FUNDS** | | | | |
| Share Capital | 3 | | 5,00,000.00 | 5,00,000.00 |
| Reserves & Surplus | 4 | | 4,700.00 | 2,000.00 |
| | | | 5,04,700.00 | 5,02,000.00 |
| **SHARE APPLICATION MONEY PENDING ALLOTTMENT** | | | - | - |
| **NON-CURRENT LIABILITIES** | | | | |
| Long Term Borrowings | 5 | | | - |
| Deferred Tax Liability (Net) | | | - | - |
| Other Long Term Liabilities | | | - | - |
| Long Term Provisions | | | - | - |
| | | | - | - |
| **CURRENT LIABILITIES** | | | | |
| Short Term Borrowings | 6 | | 2,11,000.00 | - |
| Trade Payables | 7 | | 1,47,500.00 | - |
| Other Current Liabilities | 8 | | 49,52,000.00 | 50,52,000.00 |
| Short Term Provisions | 9 | | 900.00 | 200.00 |
| | | | 53,11,400.00 | 50,52,200.00 |
| | | **TOTAL** | **58,16,100.00** | **55,54,200.00** |
| **ASSETS** | | | | |
| **NON CURRENT ASSETS** | | | | |
| Fixed Assets | | | | |
| Tangible Assets | 10 | | - | - |
| Intangible Assets | | | - | - |
| Capital Work-In-Process | | | - | - |
| | | | - | - |
| Non - Current Investments | 9A | | - | - |
| Long Term Loans & Advances | | | - | - |
| Other Non - Current Assets | | | - | - |
| | | | - | - |
| **CURRENT ASSETS** | | | | |
| Current Investments | | | | |
| Inventories | 10a | | 50,30,200.00 | 25,26,000.00 |
| Trade Receivables | 11 | | - | - |
| Cash & Bank Balances | 12 | | 6,83,400.00 | 17,34,900.00 |
| Short Term Loans & Advances | 13 | | 1,02,500.00 | 12,93,300.00 |
| Other Current Assets | | | - | - |
| | | | 58,16,100.00 | 55,54,200.00 |
| | | **TOTAL** | **58,16,100.00** | **55,54,200.00** |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | - | - |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

**(DIRECTOR)** Deepak Kumar Singh

**(DIRECTOR)** Vikash Kumar

**Place : Raxaul**

**Date : 07-09-2024**

**AS PER OUR REPORT OF EVEN DATE**

**For M\s Narayan Agrawal & Associates**

**tered Accountants**

**egistration No.- 025903 C**

**arayan Agrawal)**

**Proprietor**

**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

**C/O-VIKAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 845401**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024**

| PARTICULARS | NOTE | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|
| **INCOME** | | | |
| Gross Receipts | | 60,000.00 | - |
| Other Income | 14 | 12,500.00 | 18,800.00 |
| Income Tax Rufund | | - | - |
| **TOTAL REVENUE** | | 72,500.00 | 18,800.00 |
| **EXPENSES** | | | |
| Operative Expenses | 15 | - | - |
| Selling & Administartive Expenses | 16 | 67,300.00 | 18,100.00 |
| Financial Expenses | 17 | - | - |
| Depreciation | 10 | - | - |
| Employees Benefit Expenses | 18 | 1,600.00 | - |
| **TOTAL EXPENSES** | | 68,900.00 | 18,100.00 |
| **Net Profit / Loss Before Exceptional** | | 3,600.00 | 700.00 |
| **Add Extraordinary Items & Taxes** | | | |
| **Exceptional & Extraordinary Items** | | - | - |
| **Net Profit / Loss Before Tax** | | 3,600.00 | 700.00 |
| **Tax Expenses** | | | - |
| **Current Tax** | | 900.00 | 200.00 |
| **Net Profit / Loss for the Period From Continuing Operations (A)** | | 2,700.00 | 500.00 |
| **Profit / Loss from Discontinuing Operations** | | - | - |
| **Tax Expenses of Discontinuing Operations** | | - | - |
| **Net Profit / Loss for the Period From Discontinuing Operations (B)** | | - | - |
| **Dep method change effect on Fixed assets** | | - | |
| **Net Profit / Loss for the Period (A + B)** | | 2,700.00 | 500.00 |
| **Earnings Per Equity Share** | | | |
| **Basic** | | 0.05 | 0.01 |
| **Diluted** | | 0.05 | 0.01 |
| **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS** | 1 & 2 | | |

**For VISHWARAHI DEVELOPERS PVT. LTD.**

**(DIRECTOR)** Deepak Kumar Singh

**(DIRECTOR)** Vikash Kumar

**Place : Raxaul**

**Date : 07-09-2024**

**AS PER OUR REPORT OF EVEN DATE**

**For M\s Narayan Agrawal & Associates**

**Chartered Accountants**

**m's Registration No.- 025903 C**

M/s Narayan Agrawal & Associates RAXAUL Chartered Accountant

**(Narayan Agrawal)**

**Proprietor**

**M. No.- 441045**

# VISHWARAHI DEVELOPERS PVT.LTD.

KAS KUMAR, SUBHASH BIHAR COMPLEX CHANDMARI CHOWK MOTIHARI,EAST CHAMPARAN BR 8

| | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **NOTE :- 3 - SHARE CAPITAL** | | |
| Authorised Share Capital | | |
| 100,000 Equity share of Rs. 10 each | 10,00,000.00 | 10,00,000.00 |
| Issued Subscribed & Paid- Up | | |
| 50,000 Equity shares of Rs.10 each | 5,00,000.00 | 5,00,000.00 |
| | - | - |
| | 5,00,000.00 | 5,00,000.00 |

**Disclosure pursuant to Note A Para g of Schedule III to the Companies Act, 2013 (if more than 5%)**

| Name of Shareholder | As at 31 March 2024 | | As at 31 March 2023 | |
|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Vikash kumar | 30,000 | 60% | 30,000 | 60% |
| Raghubansh sah | 20,000 | 40% | 20,000 | 40% |
| | 50,000 | 100% | 50,000 | 100% |

| | | |
|---|---|---|
| **NOTE :- 4 - RESERVE & SURPLUS** | | |
| **General Reserve** | | |
| Opening Balance | 2,000.00 | 1,500.00 |
| Add : Net Profit for the Current Year | 2,700.00 | 500.00 |
| Closing Balance | 4,700.00 | 2,000.00 |
| Preliminary Expenses | | |
| Opening Balance | - | - |
| Add : During the Year | - | - |
| | - | |
| | 4,700.00 | 2,000.00 |
| **NOTE :- 5 - LONG TERM BORROWINGS** | | |
| **UNSECURED** | | |
| Loans and Advances | | |
| Directors | - | - |
| | - | - |
| **NOTE :- 6 - SHORT TERM BORROWINGS** | | |
| **SECURED** | | |
| DSDEV Engicon private limited | 1,11,000.00 | |
| sasu engicon private limited | 1,00,000.00 | - |
| | 2,11,000.00 | - |
| **NOTE :- 7 - Current Liabilities** | | |
| Sundry creditors | 1,62,200.00 | - |
| Duties & Tax | (14,700.00) | - |
| | 1,47,500.00 | - |
| **NOTE :- 8 - OTHER CURRENT LIABILITIES** | | |
| Audit Fees Payable | 10,000.00 | 10,000.00 |
| Customer | 49,42,000.00 | 50,42,000.00 |
| | 49,52,000.00 | 50,52,000.00 |
| **NOTE :- 9 - SHORT TERM PROVISIONS** | | |
| Provision for Income Tax | 900.00 | 200.00 |
| | 900.00 | 200.00 |
| **NOTE :- 9A - NON-CURRENT INVESTMENTS** | | |
| | - | - |
| | - | - |
| **NOTE;-10a - INVENTORIES** | | |
| ( As taken valued & certified by the management) | | |
| WIP | 50,30,200.00 | 25,26,000.00 |

**NOTE :- 11 - TRADE RECEIVABLES**

| | | | |
|---|---|---|---|
| ( Unsecured but considered good) | | | |
| Trade receivables outstanding for period | 20 | | |
| Less than six month from the date they are due for payment | | - | - |
| More than six month from the date they are due for payment | | - | - |
| | | - | - |

**NOTE :- 12 - CASH & Bank Balances**

| | | |
|---|---|---|
| **Cash in hand** | 6,44,600.00 | 16,97,800.00 |
| **Bank Balances** | 38,800.00 | 37,100.00 |
| In Current Account With | - | - |
| Loans & Advance | - | - |
| | 6,83,400.00 | 17,34,900.00 |

**NOTE :- 13 - SHORT TERM LOAN & ADVANCES**

| | | |
|---|---|---|
| GST | - | 15,300.00 |
| Others Advances | 1,02,500.00 | 12,78,000.00 |
| Prepaid Exps | - | - |
| | 1,02,500.00 | 12,93,300.00 |

**NOTE :- 14 - Gross Receipts**

| | | |
|---|---|---|
| Interest on FD | - | 900.00 |
| Other Income | 12,500.00 | 18,000.00 |
| Interest received | - | - |
| | 12,500.00 | 18,900.00 |

**NOTE :- 15 - Operative Expenses**

| | | |
|---|---|---|
| Diesal & Mobil Consumed | - | - |
| Water & Electricity Exp. | - | - |
| Wages Paid | - | - |
| Store, Spares & Maintainces | - | - |
| Freight & Forwarding Exp. | - | - |
| | - | - |

**NOTE :- 16 - SELLING & ADMINISTRATIVE EXPENSES**

| | | |
|---|---|---|
| Salary | - | - |
| Accounting | - | - |
| Audit Fees | 10,000.00 | 10,000.00 |
| Audit Exp. | - | - |
| Legal & other Exp. | - | - |
| Sundry Balances Written Off | - | - |
| Roc fees | - | - |
| Travelling & Conveyance | - | - |
| Insurance Charges | 17,500.00 | - |
| Printing & Stationery | - | - |
| Vehicle Exp. | - | - |
| Telephone Exp. | 21,100.00 | - |
| Tea Food for staff on duty | - | - |
| Ravi Kr.Pandey (Gest House Owner) | - | 6,000.00 |
| Misc. Exp. | 18,700.00 | 2,100.00 |
| | 67,300.00 | 18,100.00 |

**SCHEDULE :- 17 - FINANCIAL EXPENSES**

| | | |
|---|---|---|
| Interest | - | - |
| Bank Charges | - | - |
| Cash Handling charges | - | - |
| | - | - |

**NOTE :- 18 - EMPLOYEES BENEFIT EXPENSES**

| | | |
|---|---|---|
| Staff Welfare | 1,600.00 | - |
| Director's Remuneration | - | - |
| | 1,600.00 | - |

**VISHWARAHI DEVELOPERS PRIVATE LIMITED**
**Notes forming part of financial statements for the year ended 31st Mar'2024**

## NOTE 1.1: CORPORATE INFORMATION

**VISHWARAHI DEVELOPERS PRIVATE LIMITED** (the company) is a Private limited company incorporated in the year **2018** under the provision of the Companies Act, 2013. In the year under consideration the company has not started its operational activity.

## NOTE 1.2: SIGNIFICANT ACCOUNTING POLICIES

### a) Basis of Accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP"). The company has prepared these financial statements to comply in all material respects with accounting standards notified under the Companies (Accounting ) Rules, 2014 and provisions of the Companies Act, 2013 ("the Act") as adopted consistently by the Company. The financial statements have been prepared on accrual basis and under the historical cost convention.

### b) Use of Estimates

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.

### c) Provisions and contingencies

A provision is recognized 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. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

### d) Earning per Share

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year. For the purpose of calculating Diluted Earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**20.Related Party Disclosure**

During the year under review there were no transactions with any related parties

## NOTE - 2 – NOTES ON ACCOUNTS

1. The company has no known/ contingent liability to be provided for in the books of Accounts.

2. Balance of Sundry creditors, Sundry Debtors & Unsecured Loan from Directors are subject to Reconciliation & confirmation.

3. The company has not received the required information from supplier's regarding their status under the Macro, Small and Medium Enterprises Development Act, 2006. Hence disclosure. If any, relating to amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been made.

4. The estimate amount of the gratuity in respect of employees who have completed five years of service has not been ascertained and will be accounted for as and when paid.

5. Auditor's fees consist of remuneration to statutory Auditors consisting of Audit fees Rs. 10000.00 Only.

6. In opinion of the Board, the current assets including Loan & Advance are approximately of the value stated, if realized in the normal course of business.

7. For such items of expenditure for which original vouchers/bills/invoices are not available, necessary vouchers have been drawn up duly signed & passed by the directors of the company to the effect that all the expenses are made for the purpose of the company.

8. Previous Year figures have been re-grouped, re-arranged to make them comparable with the figures of the current year where necessary.

**For NARAYAN AGRAWAL & ASSOCIATES**
**Chartered Accountants**
**Firm Regn. No. 025903 C**

M/s Narayan Agrawal & Associates RAXAUL Chartered Accountant

**( Narayan Agrawal)**
**Membership No. 441045**
**Place : Raxaul, Bihar**
**Date : 07/09/2024**

**Acknowledgement Number:864472281090225** **Date of filing : 09-Feb-2025**

# INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

**[Where the data of the Updated Return of Income is filed in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified]**

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

| | | | |
|---|---|---|---|
| PAN | AAGCV5835M | | |
| Name | VISHWARAHI DEVELOPERS PVT LTD | | |
| Address | VIKAS KUMAR, SUBHASH BIHAR COMPLEX, MOTIHARI, MOTIHARI, EAST CHAMPARAN, EAST CHAMPARAN, 05-Bihar, 91-INDIA, 845401 | | |
| Status | 7-Private company | Form Number | ITR-6 |
| Filed u/s | 139(8A)-Updated return | e-Filing Acknowledgement Number | 864472281090225 |

**Taxable Income and Tax details**

| | | |
|---|---|---|
| Current Year business loss, if any | 1 | 0 |
| Total Income as per Updated return | 2 | 3,600 |
| Total Income as per earlier return | 3 | 0 |
| Book Profit under MAT, where applicable as per Updated Return | 4 | 3,600 |
| Adjusted Total Income under AMT, where applicable as per Updated Return | 5 | 0 |
| Amount payable (+) / Refundable (-) as per Updated return | 6 | (+) 40 |
| Additional income-tax liability on updated income | 7 | 0 |
| Net amount payable | 8 | 40 |
| Tax paid u/s 140B | 9 | 40 |
| Tax due (8-9) | 10 | 0 |

Updated Income Tax Return submitted electronically on 09-Feb-2025 21:25:28 from IP address 103.70.211.225 and verified by DEEPAK KUMAR having PAN BKUPS7311D on 09-Feb-2025 using _____ generated through mode

System Generated Barcode/QR Code

**AAGCV5835M06864472281090225cddd375a6c9f7140783a105e0a728f52c617a47e**

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**