HEJAL HOMES (OPC) PRIVATE LIMITED
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

(F.Y. 2023-2024)

Statement of Profit and loss for the year ended 31st March 2024

₹ in rupees

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	11	51,000.00	26,35,001.00
Less: Excise duty			
Net Sales		**51,000.00**	**26,35,001.00**
Other income			
Total Income		**51,000.00**	**26,35,001.00**
Expenses			
Cost of material Consumed	12	13,63,269.00	11,08,026.70
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	13	7,88,475.00	7,87,204.00
Finance costs			
Depreciation and amortization expenses	14	45,162.00	16,216.00
Other expenses	15	14,21,851.54	6,86,898.67
Total expenses		**36,18,757.54**	**25,98,345.37**
Profit before exceptional, extraordinary and prior period items and tax		**(35,67,757.54)**	**36,655.63**
Exceptional items			
Profit before extraordinary and prior period items and tax		**(35,67,757.54)**	**36,655.63**
Extraordinary items			
Prior period item			
Profit before tax		**(35,67,757.54)**	**36,655.63**
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**(35,67,757.54)**	**36,655.63**
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For N K BHAGAT & CO
Chartered Accountant
(FRN: 0036553N)

Navneet Kumar.

Navneet Kumar
Proprietor
Membership No.: 556449
UDIN : 24556449BKDAJZ8165
Place: Motihari
Date: 30/08/2024

N K BHAGAT & CO
FRN 036553N
CHARTERED ACCOUNTANT

For and on behalf of the Board of Directors

MANISH KUMAR SONI
Managing Director
DIN: 07631208

HEJAL HOMES (OPC) PRIVATE LIMITED (F.Y. 2023-2024)
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

Notes to Financial statements for the year ended 31st March 2024
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
Equity Share	10,00,000.00	10,00,000.00
Issued :		
Equity Share	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
Equity Share	1,00,000.00	1,00,000.00
Total	**1,00,000.00**	**1,00,000.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Manish Kumar Soni	10,000	100.00	10,000	100.00
	Total :	**10,000**	**100.00**	**10,000**	**100.00**

₹ in rupees

Note No. 2 Reserves and surplus	As at 31st March 2024	As at 31st March 2023
Particulars		
Surplus	(22,81,725.54)	(23,18,381.17)
Opening Balance		36,655.63
Add: Profit for the year	(35,67,757.54)	
Less:Loss for the year	**(58,49,483.08)**	**(22,81,725.54)**
Closing Balance	**(58,49,483.08)**	**(22,81,725.54)**
Balance carried to balance sheet		

N K BHAGAT & CO FRN 036553N

HEJAL HOMES (OPC) PRIVATE LIMITED
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

(F.Y. 2023-2024)

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Surendra Prasad		4,00,000.00	4,00,000.00		4,00,000.00	4,00,000.00
Pooja Kumari		3,01,000.00	3,01,000.00		3,45,000.00	3,45,000.00
Manish Kumar Soni		16,80,949.00	16,80,949.00		8,09,948.00	8,09,948.00
Sapan Pandey		12,00,000.00	12,00,000.00			
		35,81,949.00	**35,81,949.00**		**15,54,948.00**	**15,54,948.00**
The Above Amount Includes						
Unsecured Borrowings		35,81,949.00	35,81,949.00		15,54,948.00	15,54,948.00
Amount Disclosed Under the Head "Short Term Borrowings" (Note No. 4)		(35,81,949.00)	(35,81,949.00)		(15,54,948.00)	(15,54,948.00)
Net Amount		**0**			**0**	

Note No. 3 Provisions

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision		36,000.00	36,000.00		38,950.00	38,950.00
		36,000.00	**36,000.00**		**38,950.00**	**38,950.00**
Total		**36,000.00**	**36,000.00**		**38,950.00**	**38,950.00**

Note No. 4 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Current maturities of long-term debt	35,81,949.00	15,54,948.00
	35,81,949.00	**15,54,948.00**
Total	**35,81,949.00**	**15,54,948.00**

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Income Received in Advance	30,62,391.00	37,69,641.00
Advance Received from Customers	9,36,113.00	
Advance against Sale of Land	**39,98,504.00**	**37,69,641.00**
Others payables	13,42,632.70	8,99,777.70
Material Supplier	**13,42,632.70**	**8,99,777.70**
Total	**53,41,136.70**	**46,69,418.70**

N K BHAGAT & Co
FRN 036553N
CHARTERED ACCOUNTANT

HEJAL HOMES (OPC) PRIVATE LIMITED (F.Y. 2023-2024)
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2024

₹ in rupees

	Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023
A	**Tangible assets**												
	Own Assets												
	Canon Printer	7.00	36,500.00				36,500.00	12,242.00	8,447.00		20,689.00	15,811.00	24,258.0
	Computer	3.00		30,000.00			30,000.00		18,948.00		18,948.00	11,052.00	
	Furniture and Fixture	5.00	15,556.00	29,900.00			45,456.00	5,627.00	17,767.00		23,394.00	22,062.00	9,929.0
	Total (A)		**52,056.00**	**59,900.00**			**1,11,956.00**	**17,869.00**	**45,162.00**		**63,031.00**	**48,925.00**	**34,187.0**
	P.Y Total		**35,300.00**	**16,756.00**			**52,056.00**	**1,653.00**	**16,216.00**		**17,869.00**	**34,187.00**	**33,647.0**

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation sha be calculated on the basis of 100% for that period.

N K BHAGAT & Co FRN 036553N CHARTERED ACCOUNTANT

HEJAL HOMES (OPC) PRIVATE LIMITED
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

(F.Y. 2023-2024)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Canon Printer
Group of asset: Plant and Machinery
Useful Life (In Years): 7.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Canon MF244DW Printer	29/01/2022	27,500.00	1,375.00	16,864.00		2555.00	427.00	2128.00	366.00	34.82	5,872.00
Printer	26/09/2022	9,000.00	450.00	7,394.00		2555.00	187.00	2368.00	366.00	34.82	2,575.00
Total		**36,500.00**	**1,825.00**	**24,258.00**							**8,447.00**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Furniture and Fixture
Group of asset: Furniture and fittings
Useful Life (In Years): 5.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Chair	31/03/2022	6,500.00	325.00	3,566.00		1825.00	366.00	1459.00	366.00	45.07	1,607.00
Fan	21/03/2022	1,300.00	65.00	704.00		1825.00	376.00	1449.00	366.00	45.07	317.00
Chair	25/08/2022	7,756.00	387.80	5,659.00		1825.00	219.00	1606.00	366.00	45.07	2,551.00
OFFICE INTERIOR	06/04/2023	29,900.00	1,495.00			1825.00	0.00	1825.00	361.00	45.07	13,292.00
Total		**45,456.00**	**2,272.80**	**9,929.00**							**17,767.00**

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

HEJAL HOMES (OPC) PRIVATE LIMITED
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CIN : U45209BR2021OPC051302

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Computer
Group of asset Plant and Machinery
Useful Life (In Years) 3.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale or assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
COMPUTER						1095.00	0.00	1095.00	366.00		
COMPUTER	02/04/2023	30,000.00	1,500.00			1095.00	0.00	1095.00	365.00	63.16	18,948.00
Total		**30,000.00**	**1,500.00**								**18,948.00**

* Depreciation rate = (1-((residual value/wdv as on 31.3.2023)raise to power 1/remaining useful life in years)))*100

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

HEJAL HOMES (OPC) PRIVATE LIMITED
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CIN : U45209BR2021OPC051302

Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Advance to Staffs				18,000.00
Advance to Others		16,88,050.00		32,45,862.00
Advance for Legal Work		9,46,399.00		
Total		**26,34,449.00**		**32,63,862.00**
		26,34,449.00		**32,63,862.00**

Note No. 9 Inventories

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
Consumable Inventory	3,28,937.00	3,52,069.00
Total	**3,28,937.00**	**3,52,069.00**

Note No. 10 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
SBI		55,198.41
IOB	60,060.32	3,02,812.80
IDBI	10,202.95	
Total	**70,263.27**	**3,58,011.21**
Cash in hand		
Cash in hand	1,27,028.35	73,461.95
Total	**1,27,028.35**	**73,461.95**
Total	**1,97,291.62**	**4,31,473.16**

Note No. 11 Revenue from operations

₹ in rupees

Particulars	31st March 2024	31st March 2023
Sale of services	51,000.00	26,35,001.00
Net revenue from operations	**51,000.00**	**26,35,001.00**

Note No. 12 Cost of material Consumed

₹ in rupees

Particulars	31st March 2024	31st March 2023
Inventory at the beginning		
Contruction Material	3,52,069.00	
	3,52,069.00	
Add:Purchase		
Contruction Material	13,40,137.00	14,60,095.70
	13,40,137.00	**14,60,095.70**
Less:-Inventory at the end		
Contruction Material	3,28,937.00	3,52,069.00
	3,28,937.00	**3,52,069.00**
Total	**13,63,269.00**	**11,08,026.70**

N K BHAGAT & Co FRN 036553N CHARTERED ACCOUNTANT

HEJAL HOMES (OPC) PRIVATE LIMITED
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, Champaran-845401
CIN : U45209BR2021OPC051302

Details of material consumed

₹ in rupees

Particulars	31st March 2024	31st March 2023
Contruction Material		
Consumption other materials	13,63,269.00	11,08,026.70
Total	**13,63,269.00**	**11,08,026.70**
	13,63,269.00	**11,08,026.70**

Details of inventory

₹ in rupees

Particulars	31st March 2024	31st March 2023
Contruction Material		
Consumption other materials	3,28,937.00	3,52,069.00
Total	**3,28,937.00**	**3,52,069.00**
	3,28,937.00	**3,52,069.00**

Details of purchase

₹ in rupees

Particulars	31st March 2024	31st March 2023
Contruction Material		
Consumption other materials	13,40,137.00	14,60,095.70
	13,40,137.00	**14,60,095.70**
Total	**13,40,137.00**	**14,60,095.70**

Note No. 13 Employee benefit expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Staff Salary	2,44,900.00	4,14,752.00
Directo Salary	5,43,575.00	3,40,000.00
	7,88,475.00	**7,54,752.00**
Staff welfare Expenses		32,452.00
Total	**7,88,475.00**	**7,87,204.00**

Note No. 14 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	45,162.00	16,216.00
Total	**45,162.00**	**16,216.00**

Note No. 15 Other expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Advertisement	1,06,000.00	89,780.00
Pooja Expense	2,204.02	54,300.00
Bank charges	11,119.00	6,922.29
Printing and stationery	48,595.24	17,015.00
Professional expenses	12,407.00	1,42,000.00
Petrol Exp	8,42,900.00	35,482.00
Commission paid to other selling agents	18,781.00	
Miscellaneous expenditure	3,16,518.00	53,999.38
Contractor Payment	25,000.00	2,62,400.00
Auditor Remuneration	2,500.00	25,000.00
Professional Tax	9,356.00	
Electricity expenses	26,471.28	
Telephone expenses	**14,21,851.54**	**6,86,898.67**
Total		

N K BHAGAT & Co ★ FRN 036553N ★ CHARTERED ACCOUNTANT