Mob. : 9431018872
Off. : 0612-2570193

Regd. No. U45200 BR2003 PTC 010207

GRIHAM DEVELOPERS PVT. LTD.

Sardar Patel Path, North S. K. Puri, Boring Road, Patna - 800 013

Builders & Developers

Ref. No : ...5.../...2024

Date : 10/12/24.

To,

The Authorised Officer,

The Real Estate Regulatory Authority

Bihar, Patna

Ref: **refer to your mail dated 30 Oct 2024**

sub: **Submission of Annual Audited Report 2023-24 in Form 4,**

Sir,

First of all we deeply apologies for the delay in submission because it has to be prepared by prepared by **statutory auditor** . They have taken some time to prepare it.

We are here by submitting the aforesaid documents of four project along with the Balance Sheet of our company Griham Developers Pvt Ltd as on 31 March 2024.

(1) Form 4 Karta Griham
(2) Form 4 SR Griham
(3) Form 4 SBP Griham
(4) Form 4 Shanti Griham
(5) Balance Sheet of the Company as on 31st March 2024
Pl find the attachments

Thanking you
Mukesh kr Sinha
Mob: 9431018872

Mukesh kr Sinha
10/12/2024

SUMIT KUMAR & CO
Chartered Accountant
3rd Floor, Above Bank of India, D.N Market,
Jagdeo Path, Bailey Road
Patna – 800014, Bihar.
E-mail:casumitsingh25@gmail.com
Mob. : 7759090275

FORMNo.4
[SeeRegulation9(1)]

ON THE LETTER HEAD OF CHARTERED ACCOUNTANT (WHO IS NOT STATUTORY AUDITOR OF THE PROMOTER'S COMPANY/FIRM) ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To[NAME AND ADDRESS OF PROMOTER] MUKESH KUMAR SINHA

M.D. Griham Developers Pvt. Ltd, Sardar Patel Path North S.K. Puri Boring Road Patna 800013

SUBJECT: Report on Statement of Accounts on project fund utilization and withdrawal by [Promoter] for the period from 01.04.2023_____to31.03.204_with respect to Bihar RERA Reg. Number BRERAP01030-3/95/R-1206/2021 SBP GRIHAM

1. This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read along with the Bihar Real Estate (Regulation and Development) Rules, 2017.
2. I/We have obtained all necessary information and explanation from the Company, during the course of our audit, which in my/our opinion are necessary for the purpose of this certificate.
3. I/We hereby confirm that I/We have examined the prescribed registers, books and documents, and the relevant records of [Promoter] for the period ended 31.03.2024_____and hereby certify that:
   i. M/s Griham Developers Pvt.Ltd____(Promoter) have completed 79% of the project titled SBP GRIHAM(Name) Bihar RERA Reg.No BRERAP01030-3/95/R-1206/2021 SBP GRIHAM located at East Gola Road, Danapur/Sahjadpur
   ii. Amount collected during the year for this project is Rs.11087002 and amounts collected till date is Rs. 11138000
   iii. Amount withdrawn during the year for this project is Rs. 17114413.7and amount withdrawn till date is Rs. 39738646.2
4. I/We certify that the[Name of Promoter]has utilized the amounts collected for project only for that project and the withdrawal from the designatedbankaccount(s)ofthesaidprojectthasbeeninaccordancewiththeproportionto the percentage of completion of the project.

(If not, please specify the amount withdrawn in excess of eligible amount or any other exceptions).

M/s Sumit Kumar & Co. FRN 032209C PATNA Chartered Accountants

(Signature and Stamp/Seal of the Signatory CA)

Place: Patna
Date: 09/12/2024

Name of the Signatory: CA Sumit Kumar Singh
Full Address: D.N Market, Jagdeo Path, Patna

Membership No: 450495
Contact No: 7759090275
Email: casumitsingh25@gmail.com

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg Address : SARDAR PATEL PATH, BORING ROAD, NORTH S K PURI, PATNA, BH 800013 IN

Balance Sheet As On 31st March, 2024

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	200,000.00	200,000.00
(b) Reserves and surplus	2	12,896,952.70	10,917,387.00
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	4,244,644.00	3,285,644.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	
(d) Long term provision		-	
4 Current liabilities			
(a) Short Term Borrowings	4	27,477,203.00	35,670,973.00
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	14,952,508.00	12,685,085.00
(d) Short-term provisions	7	2,202,015.30	3,279,807.00
TOTAL		**61,973,323.00**	**66,038,896.00**
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	8,796,243.00	9,021,577.00
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	2,445,536.00	4,034,901.00
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets	10	2,636,000.00	3,636,000.00
2 Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	39,893,960.00	37,717,153.00
(c) Trade receivables	13	1,218,499.00	874,500.00
(d) Cash and cash equivalents	14	5,999,865.00	10,213,015.00
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	983,220.00	541,750.00
TOTAL		**61,973,323.00**	**66,038,896.00**
		-	(0.00)

See accompanying notes forming part of the financial statements

Place: Patna
Date: 06/09/2024

In terms of our report attached.
For : M R K ASSOCIATES
Chartered Accountants

(Satish Kumar)
Partner
M. No - 075486
UDIN : 24075486BKEKZS5777

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

FOR GRIHAM DEVELOPERS PRIVATE LIMITED

Mukesh Kumar Sinha
(Managing Director)
DIN-00881727

Nawneet kumar
(Director)
DIN 00881754

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg. Address: Sardar Patel Path, Boring Road,North S.K. Puri,Patna, BH,800013,IN

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2024.

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
5000 Equity shares of Rs.100/- each with voting rights	5,000.00	5,00,000.00	5,000.00	5,00,000.00
(b) Issued, Subscribed and Paid up	5,000.00	5,00,000.00	5,000.00	5,00,000.00
2000 Equity shares of Rs.100 each with voting rights	2,000.00	2,00,000.00	2,000.00	2,00,000.00
Total	**2,000.00**	**2,00,000.00**	**2,000.00**	**2,00,000.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
MUKESH KUMAR SINHA	1000	50.00	100	1,00,000.00
SANJAY KUMAR SINHA	1000	50.00	100	1,00,000.00
				-
TOTAL	**2,000.00**	**100.00**		**2,00,000.00**

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	MUKESH KUMAR SINHA	1000	50.00%	-
2	SANJAY KUMAR SINHA	1000	50.00%	-

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	MUKESH KUMAR SINHA	1,000.00	50.00%	-
2	SANJAY KUMAR SINHA	1,000.00	50.00%	-

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting periuod	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
2,00,000.00	-	2,00,000.00	-	2,00,000.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the previous reporting periuod	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
2,00,000.00	-	2,00,000.00	-	2,00,000.00



GRIHAM DEVELOPERS PRIVATE LIMITED

Reg Address : SARDAR PATEL PATH, BORING ROAD, NORTH S K PURI, PATNA, BH 800013 IN

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2024.

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	10,917,387.00	9,995,621.00
Add: Profit / (Loss) for the year	1,979,565.70	921,766.00
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013	-	-
Closing balance	**12,896,952.70**	**10,917,387.00**
Total	**12,896,952.70**	**10,917,387.00**

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
a) Bonds / debentures	-	-
b) Term Loans :-		
From Banks	-	-
From Others	-	-
c) Deferred Payment Liabilities	-	-
d) Deposits	-	-
e) Loans and Advances From Directors	4,244,644.00	3,285,644.00
f) Long Term Maturities of finance lease Obligations	-	-
g) Other Loans and Advances	-	-
TOTAL	**4,244,644.00**	**3,285,644.00**

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS		
a) Loans repayble on demand		
i) From Banks	-	-
ii) From other Parties	-	-
b) Loan and Advances from related Parties	-	-
c) Deposit	-	-
(d) Other Loans & Advances (Receipt against Flat)	27,477,203.00	35,670,973.00
TOTAL	**27,477,203.00**	**35,670,973.00**

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Note 13 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	698,999.00	-	-	-	519,500.00	1,218,499.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	256,000.00		618,500.00			874,500.00

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Income received in Advance	-	-
Unpaid Dividend	-	-
Application Money received for allotement of Securities	-	-
Unpaid matured deposits and Interest accured thereon	-	-
Unpaid matured debentures and Interest accured thereon	-	-
Others	14,952,508.00	12,685,085.00
Total	**14,952,508.00**	**12,685,085.00**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
Director Remuneration payble	-	-
Duties & taxes (GST)	220,620.00	858,293.00
Salary Payable	458,574.00	1,957,759.00
Labour Expenses Payable	679,058.00	
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)		42,662.00
Provision for Income Tax(Current Years)	695,523.30	280,363.00
TDS Payable	78,790.00	40,000.00
(c) Provision - Others		
Filing Fee Payble	1,200.00	6,800.00
GST Payable	-	-
Audit Fees Payable	68,250.00	93,930.00
Total	**2,202,015.30**	**3,279,807.00**

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Note - 8

GRIHAM DEVELOPERS PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024

PARTICULARS	RATE OF DEPRECIATION	GROSS——BLOCK					DEPRECIATION			NET – BLOCK	
		AS ON 01/04/2023	ADDITIONS BEFORE 30.09.2023	ADDITIONS AFTER 30.09.2023	SALE DURING THE YEAR	AS ON 31/03/2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
LAND	0.00%	8,147,545.00	-	-	-	8,147,545.00	-	-	-	8,147,545.00	8,147,545.00
Plant Equipment	18.10%	120,000.00	-	-	-	120,000.00	105,823.00	2,565.95	108,388.95	11,611.05	14,176.53
Furniture & Fixtures	25.89%	54,106.00	-	-		54,106.00	52,189.00	496.12	52,685.12	1,420.88	1,916.26
Vehicles	25.89%	349,894.00	-	-		349,894.00	348,310.00	410.09	348,720.09	1,173.91	1,583.98
CCTV Camera	63.16%	69,227.94	-	-		69,227.94	68,843.00	242.95	69,085.95	141.99	384.66
Computer & Equipment	63.16%	66,800.00	-	-	-	66,800.00	66,779.00	13.89	66,792.89	7.11	21.99
Hero Motorcycle	25.89%	114,488.14	-	-		114,488.14	74,354.00	10,390.56	84,744.56	29,743.58	40,133.48
Tata nexon Car	25.89%	1,539,997.20	-	-	-	1,539,997.20	724,183.00	211,214.19	935,397.19	604,600.01	815,813.78
TOTAL		**10,462,058.28**	-	-	-	**10,462,058.28**	**1,440,481.00**	**225,334.00**	**1,665,815.00**	**8,796,243.00**	**9,021,577.00**
PREVIOUS YEAR		**10,462,058.00**	-	-	-	**10,462,058.00**	**1,136,408.00**	**304,073.00**	**1,440,481.00**	**9,021,577.00**	-

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg Address : SARDAR PATEL PATH, BORING ROAD, NORTH S K PURI, PATNA, BH 800013 IN

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2024.

Note 9 NON - CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Investment in Axis Mutual Fund	2,121,598.00	218,183.00
Investment in Partnership Firms	-	-
Other Non-Current Investment F.D	323,938.00	3,816,718.00
Total	**2,445,536.00**	**4,034,901.00**

Note 10 OTHER NON - CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
a) Long Term Trade Receivable	-	-
b) Other (Advances)	2,636,000.00	3,636,000.00
c) Advance to Supplier	-	-
Total	**2,636,000.00**	**3,636,000.00**

Note 11 CURRENT INVESTMENTS

Particulars	-	-
	Rs.	Rs.
Fixed Deposit	-	-
a) Investment in Government orr Trust Securities	-	-
b) Investment in Equity Instruments	-	-
c) Investments in Property	-	-
Total	-	-

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Note 12 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	6,828,630.00	-
Raw Material (as taken , value & certified by managementl)	2,251,560.00	10,054,623.00
W I P	30,813,770.00	27,662,530.00
Stock with Consignee	-	-
Stock - in - Trade	-	-
Total	**39,893,960.00**	**37,717,153.00**



Note 14 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	4,686.00	20,908.00
B) Bank Balance	-	-
Axis Bank	280,372.00	2,389,529.80
Axis Bank-62666	2,034,394.00	699,646.00
ICICI Bank	89.00	309,034.00
SBI Karta Griham A/c - 38362324411	1,167,084.00	6,083,725.36
SBP Griham A/c - 921020007352643	2,030,275.00	460,686.90
Shanti Apartment A/c No - 921020007324790	258,982.00	25,501.65
SBI S.P. Griham A/c No - 384243215668	223,983.00	223,983.29
Total	**5,999,865.00**	**10,213,015.00**



Note 15 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances for Purchases	-	-
Advances to Suppliers	-	-
Others Loans & Advances for work	-	-
Total	-	-

Note 16 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Advance Tax	700,000.00	335,000.00
B) Income Tax Refund	-	-
C) TCS	7,846.00	11,404.00
D) TDS	275,374.00	
	-	97,673.00
	-	97,673.00
Total	**983,220.00**	**541,750.00**



ANNEXURE - A

GRIHAM DEVELOPERS PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. No.	PARTICULARS	RATE OF DEP.	Addition during the year				Deductions				NET BLOCK
			WDV as on 01.04.2023	More than 180 days	Less than 180 days	Total As on 31.03.2023	On WDV	During the year 1st Half	During the year 2nd Half	Total As on 31.03.2024	WDV as on 31.03.2024
1	LAND	0%	2,106,545.00	-	-	2,106,545.00	-	-	-	-	2,106,545.00
2	Plant Equipment	15%	20,081.17	-	-	20,081.17	3,012.17	-	-	3,012.17	17,068.99
3	Furniture & Fixtures	10%	16,850.39	-	-	16,850.39	1,685.04	-	-	1,685.04	15,165.35
4	Vehicles	15%	49,769.95	-	-	49,769.95	7,465.49	-	-	7,465.49	42,304.46
5	CCTV Camera	40%	320.04	-	-	320.04	128.02	-	-	128.02	192.02
6	Computer & Equipment	40%	225.36	-	-	225.36	90.14	-	-	90.14	135.22
7	Hero Motorcycle	15%	1,029,199.23	-	-	1,029,199.23	154,379.88	-	-	154,379.88	874,819.34
8	Tata nexon Car	15%	76,513.57	-	-	76,513.57	11,477.04	-	-	11,477.04	65,036.54
	Current Year Total :-		**3,299,504.71**	-	-	**3,299,504.71**	**178,237.79**	-	-	**178,237.79**	**3,121,266.92**

MRK ASSOCIATES CHARTERED ACCOUNTANTS PATNA

Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2024.

AS-1 Method of Accounting
The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

AS-2 Inventories
Inventories have been valued on Cost or NRV whichever is lower.

AS-3 Cash Flow Statements
Accounting Standard - 3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date
As there is no such transaction Accounting Standard - 04 relating to contingencies and events after the Balance Sheet date not applicable.

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies
There is no such transaction related to Accounting Standard - 05.

AS-6 Depreciation
Depreciation is charged on WDV and as per AS - 06.

AS-7 Construction Contract
Construction contact is accounted as per Accounting Standard – 7.

AS-9 Revenue Recognition
Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Property Plant & Equipment
Property Plant & Equipment are valued at cost less depreciation

AS-11 Foreign Exchange
No foreign exchange transaction has been made during the year.

AS-12 Government Grant
Government Grant of Rs. NIL has been received during the year.

AS-13 Investment
Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

AS-14 Amalgamation
The company has not made any such arrangement of amalgamation during accounting year hence Accounting Standard - 14 is not applicable.

AS-15 Retirement Benefit
No employee is retiring from the service. Hence provision relating to accounting for retirement benefits in financial statements of employer is not applicable.

AS-16 Borrowing Costs
Borrowing cost born by Company during the year Rs. 00.00

AS-17 Segment Reporting
As the turnover for the accounting period does not exceeds Rs.50 crores. Segment Reporting requirements laid down in Accounting Standard - 17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

AS-18 Related Party Disclosures:
During the year Company has paid Rs. 5,90,000.00 as director's remuneration.

AS-19 Leasing:
There are no such leasing agreements.

AS-20 Earning per Share:
As per Financial Statement.

AS- 21 Consolidated Financial Statement:
There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

AS-22 Accounting for taxes on income:
Deferred tax is recognized, subject to consideration of prudence, on timing difference, representing the difference between taxable incomes and accounting income that originated in one period and is capable of reversal in one or more subsequent period s. Deferred tax assets and liabilities are measured using tax rates and laws that have enacted or substantially enacted by the balance date.

AS - 23 Accounting for investment in Associates in consolidated Financial Statements:-
NIL.

AS - 24 Discontinuing operations
None of the operation during the year is discontinued.

AS - 25 Interim Financial Reporting
Since the provisions regarding internal financial reporting are not applicable. Such reports are not prepared.

AS – 26 Intangible Assets:-
Not Applicable.

AS - 27 Financial Reporting of interest in joint venture:-
The company does not have any such interest in joint ventures.

AS - 28 Impairment of assets:-
Not Applicable.

AS -29 Provision, contingent liabilities and Contingent Assets:-
The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

Other Notes:-

1. **Previous Years figures**
   The previous year figures are shown at appropriate place.

2. **Current Assets & Current Liabilities :**
   The balance of current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

3. Due to continuous loss the Directors did not recommend any dividend during the year. Directors' Remuneration during the year is NIL.

For M R K ASSOCIATES
Chartered Accountants
FRN – 007726C

(Satish Kumar)
Partner
M.NO– 075486
Place: Patna
Date: 02/09/2024

MUKESH KUMAR SINHA
DIN: 0881727
Director

NAWNEET KUMAR
DIN: 0881754
Director

I Title deeds of immovable Property not held in name of the Company NIL

Relevant line items in the Balance sheets	Descriptions of item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promotor, director or relative of Promotor/ director or employee of promotors/	Property held since which date	Reason for not being held in the name of company

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 NA

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promotors		
Directors		
KMPs		
Related Parties		

IV Capital Work in Progress (CWIP) NIL

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

V Intangible assets under development: NIL

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

VI Details of Benami Property held NIL

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets NIL

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Wilful Defaulter NIL

a. Date of declaration as wilful defaulter,

b. Details of defaults (amount and nature of defaults),

IX Relationship with Struck off Companies NIL

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified		

x Registration of charges or satisfaction with Registrar of Companies NA

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

XI Compliance with number of layers of companies NIL

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.32	0.30	0.02
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.15	0.08	0.07
Inventory Turnover Ratio	COGS	Average Inventory	0.55	1.66	-1.13
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.02	0.04	-0.02
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.00	0.00	0.00
Net capital turnover ratio	Sales	Working capital (CA-CL)	21.75	-0.01	21.66
Net profit ratio	Net Profit	Sales	0.0260	0.04	-0.01
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.1200	0.11	0.11
Return on investment	Net Profit	Investment	0.15	0.08	0.07

XII Compliance with approved Scheme(s) of Arrangements NA

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained

XIII Utilisation of Borrowed funds and share premium: NA

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS