

**FORM-7**  
**(REGULATION-9)**

Quarterly Progress Report for quarter ending March/**June**/Sept/December of SEPT. 2023

**I. PARTICULARS OF PROJECT**

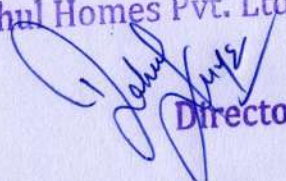
|                                                      |                                                                                        |                                             |                                                                             |
|------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------|
| Project Registration Number                          | BRERAP00031-6/947/R-674/2019                                                           | Name of Project/Phase of Registered Project | 7 PLANET                                                                    |
| Name of Promoter                                     | RAHUL KUMAR                                                                            | Project Address                             | Behind Agriculture Collega, Bhupatipur, Opp. Old Mithapur Busstand, Sipara. |
| Name of Co-promoter                                  | -                                                                                      |                                             |                                                                             |
| Project Registration is valid up to                  | 30-04-2024                                                                             |                                             |                                                                             |
| Starting date of Project or Phase of the Project     | 16-04-2019                                                                             |                                             |                                                                             |
| Type of Project or Phase of the Project              | 1. Residential<br>2. Commercial<br>3. Residential-cum-Commercial<br>4. Plotted project | RESIDENTIAL                                 |                                                                             |
| Period of validity of map by the Competent Authority | 14-03-2022                                                                             |                                             |                                                                             |

**II. DISCLOSURE OF SOLD/BOOKED INVENTORY OF APARTMENTS**

| Building/Block Number | Apartment Type                                                                | Carpet Area | Total Number of sanctioned Apartments | Total Number of Apartments -              |
|-----------------------|-------------------------------------------------------------------------------|-------------|---------------------------------------|-------------------------------------------|
| BLOCK A & B           | 1. 1 BHK - 0<br>2. 2 BHK, - 62<br>3. 3 BHK - 86<br>4. LIG - 16<br>5. EWS - 46 | 148,630 SFT |                                       | 1. Booked/<br>Allotted - 100<br>2. Sold - |

**III. DISCLOSURE OF SOLD / BOOKED INVENTORY OF GARAGES**

| Building / Block Number | Total Number of Sanctioned Garages | Total Number of Garages: |   |
|-------------------------|------------------------------------|--------------------------|---|
|                         |                                    | 1. Booked/Allotted       | - |
|                         |                                    | 2. Sold                  | - |

Anshul Homes Pvt. Ltd.  
  
Director

#### IV. DETAILS OF BUILDING APPROVALS

| S.No | Details of Approval/NOC/<br>Certificate | Issuing Authority  | Applied Date | Issuance Date | Enclosed as Annexure<br>No |
|------|-----------------------------------------|--------------------|--------------|---------------|----------------------------|
| 1    | NOC for Enviroment                      | N.A                | NA           |               |                            |
| 1    | Fire NOC                                | State Fire Officer | 19/6/2017    | 12/7/2017     |                            |
| 1    | Water Supply Permission                 |                    | NA           |               |                            |
| 1    | NOC from Airport Authority of India     | NA                 | NA           |               |                            |
| 1    | Other Approvals                         | N.A                | NA           |               |                            |

#### V. Construction Progress of the Project

1. Building / Wing / Layout Number **BLOCK A** (To beaded for each Building / Wing)

| S. No.<br>(1) | Tasks / Activity<br>(2)                                                                                                                                                                                                    | Percentage of Actual Work Done<br>(As on date of the Certificate)<br>(3)                                                                                                                       |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.            | Excavation (if any)                                                                                                                                                                                                        | 100%                                                                                                                                                                                           |
| 2.            | Basements (if any)                                                                                                                                                                                                         | N.A                                                                                                                                                                                            |
| 3.            | Podiums (if any)                                                                                                                                                                                                           | N.A                                                                                                                                                                                            |
| 4.            | Plinth                                                                                                                                                                                                                     | 100%                                                                                                                                                                                           |
| 5.            | Stilt Floor                                                                                                                                                                                                                | N.A                                                                                                                                                                                            |
| 6.            | Slabs of Super Structure                                                                                                                                                                                                   | 100%                                                                                                                                                                                           |
| 7.            | Internal walls, Internal Plaster, Floorings, Doors and Windows within Flats /Premises.                                                                                                                                     | Internal Walls- 100%<br>Internal Plaster- 100%<br>Flooring- 70%<br>Doors & Windows-20%                                                                                                         |
| 8.            | Sanitary Fittings within the Flat/Premises, Electrical Fittingswithin the Flat/Premises                                                                                                                                    | Concealed Electrical- 100%<br>Concealed Plumbing- 100%                                                                                                                                         |
| 9.            | Staircases, Lifts Wells and Lobbies at each Floor level, Overhead and Underground Water Tanks.                                                                                                                             | Staircases - 100%<br>Liftwell - 100 %<br>OHT- 100%                                                                                                                                             |
| 10.           | External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing.                                                                                                         | External Plumbing- 90%<br>External Plaster- 100%<br>Elevation - 95%<br>Terrace - 85%<br>Bathroom W/Proofing- 100%<br>Roof W/Proofing- 0%                                                       |
| 11.           | Installation of Lifts, water pumps, Fire Fighting Fittings and Equipment as per CFO NOC, Electrical fittings, Mechanical Equipment, compliance to conditions of environment/CRZ NOC, Finishing to entrance lobby/s, plinth | FIRE VERTICAL PIPES INSTALLED CONNECTED TO THE OHT. -95%<br><br>70% back filling of the campus has been completed.<br>STP Vendor has been finalized- THERMAX. CIVIL WORK TO START AFTER RAINS. |

Anshul Homes Pvt. Ltd.

*[Signature]*  
Director

|  |                                                                                                                                                                                       |  |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  | protection, paving of areas appurtenant to Building/Wing, Compound Wall and all other requirements as may be required to complete project as per specifications in Agreement of Sale. |  |
|  | Any other activities.                                                                                                                                                                 |  |

#### VI. Construction Progress of the Project

1. Building / Wing / Layout Number **BLOCK B** (To be filled for each Building / Wing)

| S. No.<br>(1) | Tasks / Activity<br>(2)                                                                                            | Percentage of Actual Work Done<br>(As on date of the Certificate)<br>(3)      |
|---------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 1.            | Excavation (if any)                                                                                                | 100%                                                                          |
| 2.            | Basements (if any)                                                                                                 | 100%                                                                          |
| 3.            | Podiums (if any)                                                                                                   | N.A                                                                           |
| 4.            | Plinth                                                                                                             | 100%                                                                          |
| 5.            | Stilt Floor                                                                                                        | N.A                                                                           |
| 6.            | Slabs of Super Structure                                                                                           | 58%                                                                           |
| 7.            | Internal walls, Internal Plaster, Floorings, Doors and Windows within Flats /Premises.                             | 0                                                                             |
| 8.            | Sanitary Fittings within the Flat/Premises, Electrical Fittings within the Flat/Premises                           | 0                                                                             |
| 9.            | Staircases, Lifts Wells and Lobbies at each Floor level, Overhead and Underground Water Tanks.                     | Staircases - 58%<br>Liftwell - 55%<br>OHT- 0<br>UWT- 0                        |
| 10.           | External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing. | External Plumbing- 0<br>External Plaster- 0<br>Elevation - 40%<br>Terrace - 0 |

Anshul Homes Pvt. Ltd.

Director

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |               |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 11. | <p>Installation of Lifts, water pumps, Fire Fighting Fittings and Equipment as per CFO NOC, Electrical fittings, Mechanical Equipment, compliance to conditions of environment/CRZ NOC, Finishing to entrance lobby/s, plinth protection, paving of areas appurtenant to Building/Wing, Compound Wall and all other requirements as may be required to complete project as per specifications in Agreement of Sale.</p> <p>Any other activities.</p> | Water Pump-01 |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|

| VII. Amenities and Common Area and External Infrastructure Development Works) |                                                    |                   |                                                                |                  |
|-------------------------------------------------------------------------------|----------------------------------------------------|-------------------|----------------------------------------------------------------|------------------|
| S. No.                                                                        | Common Areas and Facilities                        | Proposed (Yes/No) | Percentage of actual Work Done (As on date of the Certificate) | Details          |
| (1)                                                                           | (2)                                                | (3)               | (4)                                                            | (5)              |
| 1.                                                                            | Internal Roads & Footpaths                         | YES               | 30                                                             |                  |
| 2.                                                                            | Water Supply                                       | YES               | 10                                                             |                  |
| 3.                                                                            | Sewerage (Chamber, Line, Septic Tank, STP)         | YES               | 10                                                             | Vendor - Thermax |
| 4.                                                                            | Storm Water Drains                                 | YES               | 0                                                              |                  |
| 5.                                                                            | Landscaping & Tree Planting                        | YES               | 20%                                                            |                  |
| 6.                                                                            | Street Lighting                                    | YES               | 0                                                              |                  |
| 7.                                                                            | Community Buildings                                | NO                | -                                                              |                  |
| 8.                                                                            | Treatment and Disposal of Sewage and Sullage Water | AS PART OF STP    |                                                                |                  |
| 9.                                                                            | Solid Waste Management & Disposal                  | NO                | -                                                              |                  |
| 10.                                                                           | Water Conservation / Rain Water Harvesting         | YES               | 0                                                              |                  |
| 11.                                                                           | Energy Management                                  | NO                | -                                                              |                  |
| 12.                                                                           | Fire Protection and Fire Safety Requirements       | YES               | 80%                                                            |                  |

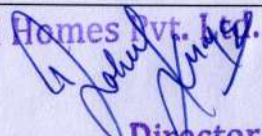
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|     |                                                       |     |                   |  |
|-----|-------------------------------------------------------|-----|-------------------|--|
| 13. | Closed Parking                                        | YES | AVAILABLE IN BL-B |  |
| 14. | Open Parking                                          | YES | 0                 |  |
| 15. | Electrical Meter Room, Sub-Station, Receiving Station | YES | 0                 |  |
| 16. | Others (Option to Add More)                           |     |                   |  |

Over All Project Completion: App 55% complete- Completion of BLOCK-A is 80% while BLOCK-B is at 24%. Block A is on time, while the over-all project is about 6 months behind schedule on account of operational & financial disruption during the two COVID lockdowns- March- June'20 & subsequently in April-June'21.

| S.NO | NAME                 | DURATION        | START      | FINISH          | REMARKS |
|------|----------------------|-----------------|------------|-----------------|---------|
|      | <b>BLOCK-B</b>       | <b>533 DAYS</b> | <b>WIP</b> | <b>30-09-24</b> |         |
| 1    | ALL RCC WORKS        | 180 DAYS        | WIP        | 18-09-23        |         |
| 2    | ROOF RCC WORKS       | 30 DAYS         |            |                 |         |
| 3    | W/PROOFING           | 1 DAY           | 20-03-23   | 20-03-23        |         |
| 4    | ROOF                 | 30 DAYS         | 15-11-23   | 21-12-23        |         |
| 5    | B/ROOMS              | 1 DAY           | 20-03-23   | 20-03-23        |         |
| 6    | BRICK WORK           | 225 DAYS        | 30-04-23   | 24-12-23        |         |
| 7    | PLASTER              | 180 DAYS        | 11-09-23   | 23-03-24        |         |
| 8    | WATER SUPPLY         | 250 DAYS        | 01-06-23   | 21-12-24        |         |
| 9    | ELECTRICAL CONCEALED | 250 DAYS        | 01-06-23   | 21-12-24        |         |
| 10   | DRAINAGE             | 300 DAYS        | 15-06-23   | 28-04-24        |         |
| 11   | PUTTY & PAINT        | 275 DAYS        | 15-12-23   | 27-09-24        |         |
| 12   | FLOORING             | 180 DAYS        | 01-12-23   | 04-06-24        |         |
| 13   | DOORS & WINDOWS      | 150 DAYS        | 01-02-24   | 03-07-24        |         |
| 14   | WIRING               | 120 DAYS        | 01-04-24   | 30-07-24        |         |
| 15   | FINISHING            | 71 DAYS         | 15-07-24   | 30-09-24        |         |
| 16   | BUILDING SERVICES    | 338 DAYS        | 05-10-23   | 30-09-24        |         |

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| SL. NO. | NAME              | DURATION        | START      | FINISH          | REMARKS                                |
|---------|-------------------|-----------------|------------|-----------------|----------------------------------------|
|         | <b>BLOCK-A</b>    | <b>355 DAYS</b> | <b>WIP</b> | <b>28-03-24</b> |                                        |
| 16      | W/PROOFING ROOF   | 20 DAYS         | 25-03-23   | 14-04-23        |                                        |
| 17      | WATER SUPPLY      | 60 DAYS         | 10-04-23   | 10-06-23        | RING LINE ON ROOF & CONNECTION         |
| 18      | DRAINAGE          | 45 DAYS         | 05-05-23   | 18-06-23        |                                        |
| 19      | PUTTY & PAINT     | 200 DAYS        | WIP        | 19-10-23        |                                        |
| 20      | FLOORING          | 300 DAYS        | WIP        | 30-01-24        |                                        |
| 21      | DOORS & WINDOWS   | 300 DAYS        | 10-04-23   | 20-02-24        |                                        |
| 22      | WIRING            | 150 DAYS        | 15-06-23   | 19-11-23        |                                        |
| 23      | FINISHING         | 150 DAYS        | 15-10-23   | 28-03-24        |                                        |
| 24      | BUILDING SERVICES | 150 DAYS        | 05-10-23   | 15-03-24        | INCLUDES STP, EL, MECHANICAL SERVICES. |

#### VIII. PHOTOGRAPH OF THE BLOCKS (EACH BLOCK) OF THE BUILDING

| S. No. | Particulars      |
|--------|------------------|
| 1.     | Front Elevation. |
| 2.     | Rear Elevation   |
| 3.     | Side Elevation   |

#### IX. Financial Progress of the Project

| S. No. | Particulars                                                                   | Amount (In Rs.) |
|--------|-------------------------------------------------------------------------------|-----------------|
| (1)    | (2)                                                                           | (3)             |
| 1.     | Project Account No.                                                           | 751101010050092 |
| 2.     | Estimated Cost of the Project including land cost at the start of the Quarter | 356,000,000     |
| 3.     | Amount received during the Quarter                                            | 3,064,083       |
| 4.     | Actual Cost Incurred during the Quarter                                       | 3,729,580       |
| 5.     | Net amount at end of the Quarter                                              | 304,762         |
| 6.     | Total expenditure on Project till date                                        | 141,964,876     |
| 7.     | Cumulative Fund Collected till the end of quarter in question                 | 135,414,856     |
| 8.     | Cumulative Expenditure done till end of quarter in question                   | 141,964,876     |

Anshul Homes Pvt. Ltd.

Director

**VIII. DETAILS OF MORTGAGE OR CHARGE IF ANY CREATED**

|          |     |
|----------|-----|
| <b>A</b> | N.A |
|----------|-----|

**VIII. MISCELLANEOUS**

|          |                              |
|----------|------------------------------|
| <b>A</b> | List of Legal Cases (if any) |
|----------|------------------------------|

|    |          |     |
|----|----------|-----|
| 1. | Case No. | NIL |
|----|----------|-----|

|    |                 |     |
|----|-----------------|-----|
| 2. | Name of Parties | NIL |
|----|-----------------|-----|

|          |                                            |
|----------|--------------------------------------------|
| <b>B</b> | Sale/Agreement for Sale during the Quarter |
|----------|--------------------------------------------|

|    |           |   |
|----|-----------|---|
| 1. | Sale Deed | 0 |
|----|-----------|---|

|    |                    |    |
|----|--------------------|----|
| 2. | Agreement for Sale | 79 |
|----|--------------------|----|

**Undertaking:**

I/we solemnly affirm, declare and undertake that all the details stated above are true to the best of my/our knowledge and nothing material has been concealed here from. I am/we are executing this undertaking to attest to the truth of all the foregoing and to apprise the Authority of such facts as mentioned as well as for whatever other legal purposes this undertaking may serve.

Anshul Homes Pvt. Ltd.

Signature of Promoter

Name: RAHUL KUMAR

Date : 09th OCT.'23

ANSHUL HOMES PRIVATE LIMITED  
89B, PATLIPUTRA COLONY, PATNA, BIHAR  
Progress Report  
F.Y: 2023-24 QTR - 2 (JUL-SEP)

**7 PLANET**

| Opening Balance | Amount Recived<br>through booking | current liability | Amount Spent |  | Closing Balance |
|-----------------|-----------------------------------|-------------------|--------------|--|-----------------|
| 96218           | 3064083                           | 874041            | 3729580      |  | 304762          |

**Anshul Homes Pvt. Ltd.**

Rahul Kumar  
Director



(CA. PRANAY KUMAR)  
PARTNER

MEM.NO.-433157

UDIN- 23433157BGWGQ04355

| (1) | 2                                                                             | 3               |
|-----|-------------------------------------------------------------------------------|-----------------|
| 1   | Project Account No.                                                           | 751101010050092 |
| 2   | Estimated Cost of the Project including land cost at the start of the quarter | 356000000       |
| 3   | Amount received during the Quarter                                            | 3064083         |
| 4   | Actual cost during the Quarter                                                | 3729580         |
| 5   | Net Amount at end of the Quarter                                              | 304762          |
| 6   | Total Expenditure on Project till date                                        | 141964876       |
| 7   | Cumulative Fund collected till the end of Quarter in question                 | 135414856       |
| 8   | Cumulative Expenditure done till the end of Quarter in question               | 141964876       |

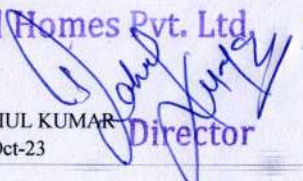
#### VIII. MISCELLANEOUS

|          |                                                    |     |
|----------|----------------------------------------------------|-----|
| <b>A</b> | <b>List of Legal Cases (If any)</b>                |     |
| 1        | Case No.                                           | NIL |
| 2        | Name of parties                                    | NIL |
| <b>B</b> | <b>Sale/ Agreement for sale during the quarter</b> |     |
| 1        | Sale Deed                                          | NIL |
| 2        | Agreement for Sale                                 | 79  |

#### Undertaking :

I/We solemnly affirm, declare and undertake that all the detail stated above are true to the best of my/Our knowledge and nothing material has been concealed here from. I am/We are executing this undertaking to attest to the truth of all the foregoing and to apprise the authority of such facts as mentioned as well as for whatever other legal purposes this undertaking may serves

Signature of Promoter

**Anshul Homes Pvt. Ltd.**  
  
**Director**

Name: RAHUL KUMAR

Date : 09-Oct-23

FOR VIVEKANAND ASHISH PRANAY & CO.  
 CHARTERED ACCOUNTANTS



(CA. PRANAY KUMAR)

PARTNER

MEM.NO.-433157

UDIN- 23433157BGWGQ04355

## **ENGINEER'S CERTIFICATE**

Date: 09/10/2023

To,

Anshul Homes Pvt. Ltd.

Plot No. – 89B, Patliputra Colony

Patna, Bihar-800013

**Subject:** Certificate of cost incurred for Development of the group housing project “7 PLANET” [State RERA Registration Number: BRERAP00031-6/947/R-674/2019 situated on the plot bearing final plot nos.- 507(P), 509(P), 513(P), 515(P), & 516(P) at Mauza-Sipara, District-Patna demarcated by its boundaries (latitude-(25.5779165 and longitude-85.1310386 of the end points) admeasuring 6081.072 sqm area are being developed by Anshul Homes Pvt. Ltd.

**Ref:** State RERA Registration Number: BRERAP00031-6/947/R-674/2019

Sir,

I SCON Consultants Pvt. Ltd., undertaken assignment of certifying Estimated Cost for the Subject Real Estate Project proposed to be registered under State RERA, situated on the Plot bearing C.N. No./CTS No./Survey No./Final Plot Nos.- 507(P), 509(P), 513(P), 515(P), & 516(P) at Mauza-Sipara, District-Patna of division-Phulwarisharif, Village-Sipara, District-Patna, PIN-800020 admeasuring 6081.072 sqm area are being developed by Anshul Homes Pvt. Ltd.

- 1) Following technical professionals are appointed by Owner / Promoter :-
  - a) NAVRATAN RAGHUVANSHI AS ARCHITECT
  - b) SCON CONSULTANTS AS STRUCTURAL CONSULTANT
  - c) QUANTITY SURVEYOR
  - d) ELECTRICAL CONSULTANT
  - e) PLUMBING CONSULTANT
  - f) SHUBHAM CONSULTANT AS SOIL GEO-TECH CONSULTANT
- 2) We have estimated the cost of Civil. MEP and Allied Works required for completion of the apartments & proportionate completion of internal & external works of the project as per the specification mentioned in the Agreement of Sale. Our estimated cost calculations are based on the Developers / Consultants. The assumption of the cost of material, labour & other inputs made by the Developer, and the site inspection carried out by us to ascertain / confirm the above analysis given to us.
- 3) We estimate Total Estimated Cost of completion of the building of the aforesaid project under reference as Rs-356,000,000 (Total of Table A and B). The estimated Total Cost of project is with reference to the Civil. MEP and allied works required to be completed for the purpose of obtaining occupation certificate / completion certificate for the building

from the PMC being the planning Authority under whose jurisdiction the aforesaid project is being implemented.

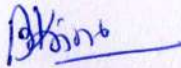
- 4) The Estimated Cost incurred till date is calculated as Rs. 141,964,876 (Total of Table A and B). The amount of Estimated cost incurred is calculated on the base of amount of Total Estimated Cost.
- 5) The Balance Cost of completion of the Civil, MEP and Allied Works of the Building of the subject project to obtain Occupation Certificate / Completion Certificate from PMAA (Planning Authority) is estimated at Rs 214,035,124 (Total of Table A and B).
- 6) I certify that the Cost of the Civil, MEP and Allied works for the aforesaid Project as Completed on the date of this certificate is as given in Table A and B are as below:

**TABLE-A**

| Sl. No. | Particulars                                                             | Amount (in Rs) |
|---------|-------------------------------------------------------------------------|----------------|
| 01      | Total Estimated cost of the building as on date of Registration.        | 338,200,000    |
| 02      | Cost incurred as on date (Based on Estimated Cost) excluding land cost. | 140,664,876    |
| 03      | Work done in Percentage (as Percentage of the estimated cost)           | 42%            |
| 04      | Balance Cost to be incurred (Based on Estimated Cost)                   | 197,535,124    |

**TABLE-B**

| Sl. No. | Common Area and Facilities Amenities                                                                                                             | Amount (in Rs) |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 01      | Total Estimated cost of the Internal & External Development Works including amenities and facilities in the layout as on date of Registration is | 17,800,000     |
| 02      | Cost incurred as on (based on the Estimated Cost)                                                                                                | 1,300,000      |
| 03      | Work done in Percentage (as Percentage of the estimated cost)                                                                                    | 7%             |
| 04      | Balance Cost to be Incurred (Based on Estimated Cost)                                                                                            | 16,500,000     |
| 05      | Cost Incurred on Additional / Extra items as on not included in the Estimated Cost (Annexure A)                                                  | NA             |

  
Yours Faithfully,  


**ANSHUL HOMES PRIVATE LIMITED****BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in `)

|           | Particulars                               | Note No. | Figures for the current reporting period as at 31/03/2023 | Figures for the previous reporting period as at 31/03/2022 |
|-----------|-------------------------------------------|----------|-----------------------------------------------------------|------------------------------------------------------------|
| <b>I</b>  | <b><u>EQUITY AND LIABILITIES</u></b>      |          |                                                           |                                                            |
|           | (i) <u>Shareholder's Fund</u>             |          |                                                           |                                                            |
|           | (a) Share Capital                         | 2.1      | 500,000.00                                                | 500,000.00                                                 |
|           | (b) Reserves and Surplus                  | 2.2      | 657,599.44                                                | (145,081,376.81)                                           |
|           | (c) Money received against Share Warrants |          |                                                           |                                                            |
|           | (ii) <u>Non-Current Liabilities</u>       |          |                                                           |                                                            |
|           | (a) Long Term Borrowings                  | 2.3      | 1,059,331.00                                              | 1,342,962.00                                               |
|           | (iii) <u>Current Liabilities</u>          |          |                                                           |                                                            |
|           | (a) Trade Payable                         | 2.4      | 48,497,173.03                                             | 36,724,752.85                                              |
|           | (b) Other current liabilities             | 2.5      | 478,680,240.00                                            | 421,457,618.17                                             |
|           | <b>TOTAL</b>                              |          | <b>529,394,343.47</b>                                     | <b>314,943,956.21</b>                                      |
| <b>II</b> | <b><u>ASSETS</u></b>                      |          |                                                           |                                                            |
|           | (i) <u>Non Current Assets</u>             |          |                                                           |                                                            |
|           | (a) Fixed Assets                          | 2.6      | 5,559,378.00                                              | 4,283,033.00                                               |
|           | (b) Deferred Tax                          | 2.7      | 107,128.00                                                | 48,977.00                                                  |
|           | (c) Long Term Loan And Advances           | 2.8      |                                                           | -                                                          |
|           | (ii) <u>Current Assets</u>                |          |                                                           |                                                            |
|           | (a) Work in Progress                      | 2.9      | 415,836,775.47                                            | 215,064,188.22                                             |
|           | (b) Short Term Loan & Advances            | 2.10     | 105,583,146.00                                            | 92,848,309.06                                              |
|           | (c) Cash and Cash Equivalents             | 2.11     | 2,307,916.00                                              | 2,699,448.93                                               |
|           | <b>TOTAL</b>                              |          | <b>529,394,343.47</b>                                     | <b>314,943,956.21</b>                                      |

Significant Accounting Policies and Notes to Accounts 1 to 11

As per our report of even date.

For VIVEKANAND ASHISH PRANAY &amp; CO.

Chartered Accountants

(CA. PRANAY KUMAR)  
PARTNER

Membership No.- 433157

Place: Patna

Date: 02-09-23

UDIN : 23433157BGWQF5272

ANSHUL HOMES PRIVATE LIMITED

Anshul Homes Pvt. Ltd.

SD/-  
RAHUL KUMAR  
DirectorSD/-  
BHAVNA  
Director

# ANSHUL HOMES PRIVATE LIMITED

## NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

### 1. Significant Accounting Policies:

#### 1.1 General

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and mandatory accounting standards issued by the Institute of Chartered Accountants of India.

#### 1.2 Basis of Accounting

The financial statements are prepared in accordance with the relevant presentation requirements of the Revised Schedule III of the Companies Act, 2013 under the Historical cost convention on the basis of going concern and accrual unless otherwise stated.

#### 1.3 Valuation of Inventory

The said company not maintained Inventories system.

#### 1.4 Fixed Assets

The Company has Fixed Assets on its name.

### 2. Notes referred to in the Balance Sheet are as follows:

#### 2.1 Share Capital

| (Amount in `)                                                                         |                  |                  |
|---------------------------------------------------------------------------------------|------------------|------------------|
| Particulars                                                                           | As at 31/03/2023 | As at 31/03/2022 |
| (i) <u>Authorized Capital</u><br>100000 Equity shares of `10 Each                     | 1,000,000.00     | 1,000,000.00     |
| (ii) <u>Issued, Subscribed and Paid Up Capital</u><br>50000 Equity shares of `10 Each | 500,000.00       | 500,000.00       |
| Total                                                                                 | 500,000.00       | 500,000.00       |

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

| Particulars                                                                           | As at 31/03/2023 | As at 31/03/2022 |
|---------------------------------------------------------------------------------------|------------------|------------------|
| (i) <u>Equity Shares</u><br>No. of Equity Shares at the beginning of reporting period | 50,000           | 50,000           |
| Add: No. of Equity Shares issued during the period                                    |                  |                  |
| Less: No. of Equity Shares bought back during the period                              |                  |                  |
| No. of Equity Shares at the end of the reporting period                               | 50,000           | 50,000           |

List of the shareholders holding more than five percent of shares in the company as at the Balance Sheet date:

| Names of the shareholder | As at 31/03/2023 |         | As at 31/03/2022 |         |
|--------------------------|------------------|---------|------------------|---------|
|                          | No. of Shares    | in %age | No. of Shares    | in %age |
| RAHUL KUMAR              | 25,000           | 50.00%  | 25,000           | 50.00%  |
| VINOD KUMAR SINGH        | 25,000           | 50.00%  | 25,000           | 50.00%  |

#### 2.2 Reserves and Surplus

| (Amount in `)                                              |                  |                  |
|------------------------------------------------------------|------------------|------------------|
| Particulars                                                | As at 31/03/2023 | As at 31/03/2022 |
| <u>Surplus</u><br>Opening Balance                          | (145,081,376.81) | (145,306,433.25) |
| Add: Profit for the year as per Statement of Profit & Loss | 432,543.00       | 225,056.44       |
| Add: Transfer from Reserves                                |                  |                  |
| Less: Transfer to WIP                                      | (145,306,433.25) |                  |
| Grand Total                                                | 657,599.44       | (145,081,376.81) |

#### 2.3 Long Term Borrowings

| (Amount in `)      |                  |                  |
|--------------------|------------------|------------------|
| Particulars        | As at 31/03/2023 | As at 31/03/2022 |
| Cholamandalam Loan | 1,059,331.00     | 1,342,962.00     |
|                    |                  | -                |
| Total              | 1,059,331.00     | 1,342,962.00     |

Anshul Homes Pvt. Ltd.  
Director

2.4 **Trade Payables**

(Amount in `)

| Particulars    | As at 31/03/2023 | As at 31/03/2022 |
|----------------|------------------|------------------|
| Trade Payables | 48,497,173.03    | 36,724,752.85    |
| Total          | 48,497,173.03    | 36,724,752.85    |

2.5 **Other Current Liabilities**

(Amount in `)

| Particulars                | As at 31/03/2023 | As at 31/03/2022 |
|----------------------------|------------------|------------------|
| Customer Advance           | 469,329,883.00   | 412,407,697.12   |
| Liability for Expenses     | 2,258,807.00     | 2,130,016.97     |
| Duties and Taxes           | 6,553,561.00     | 6,410,555.70     |
| Security Deposits          | 245,796.00       | 234,721.73       |
| Statutory Payable(PF+ESIC) | 82,063.00        | 242,081.65       |
| Provision for Income Tax   | 210,130.00       | 32,545.00        |
| Total                      | 478,680,240.00   | 421,457,618.17   |

2.7 **Deferred Tax Assets**

(Amount in `)

| Particulars                        | As at 31/03/2023 | As at 31/03/2022 |
|------------------------------------|------------------|------------------|
| Depreciation as per Companies Act  | 1,032,266.00     | 860,262.00       |
| Depreciation as per Income Tax Act | 808,610.00       | 671,889.00       |
| Timing Difference                  | 223,656.00       | 188,373.00       |
| Deferred Tax Assets                | 58,151.00        | 48,977.00        |
|                                    | 48,977.00        |                  |
| Total                              | 107,128.00       | 48,977.00        |

2.8 **Long Term Loans And Advances**

(Amount in `)

| Particulars                             | As at 31/03/2023 | As at 31/03/2022 |
|-----------------------------------------|------------------|------------------|
| Secured Loans & Advance considered Good | -                | -                |
| Total                                   | -                | -                |

2.9 **Inventory**

(Amount in `)

| Particulars      | As at 31/03/2023 | As at 31/03/2022 |
|------------------|------------------|------------------|
| Work-In-Progress | 415,836,775.47   | 215,064,188.22   |
| Total            | 415,836,775.47   | 215,064,188.22   |

2.10 **Short Term Loan & Advances**

(Amount in `)

| Particulars           | As at 31/03/2023 | As at 31/03/2022 |
|-----------------------|------------------|------------------|
| Receivables           | -                | -                |
| Security Deposit      | 318,000.00       | 318,000.00       |
| Loan & Advances       | 103,424,016.00   | 91,782,119.06    |
| TCS & TDS             | 41,130.00        | 48,190.00        |
| Fixed Deposits        | 1,800,000.00     | 700,000.00       |
| Gst Input             | -                | -                |
| Other Loan & Advances | -                | -                |
| Total                 | 105,583,146.00   | 92,848,309.06    |

2.11 **Cash and Cash Equivalents**

(Amount in `)

| Particulars  | As at 31/03/2023 | As at 31/03/2022 |
|--------------|------------------|------------------|
| Cash at Bank | 1,762,617.00     | 2,098,757.34     |
| Cash on Hand | 545,299.00       | 600,691.59       |
| Total        | 2,307,916.00     | 2,699,448.93     |

# **ANSHUL HOMES PRIVATE LIMITED**

## **STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2023**

(Amount in `)

|      | Particulars                                                        | Note No. | Figures for the current reporting period ended on 31/03/2023 | Figures for the previous reporting period ended on 31/03/2022 |
|------|--------------------------------------------------------------------|----------|--------------------------------------------------------------|---------------------------------------------------------------|
| I    | Revenue from Operations                                            | 3.1      | 75,736,102.00                                                | 18,573,112.00                                                 |
| II   | Other Income                                                       |          | 94,706.00                                                    | -                                                             |
| III  | Total Revenue (I+II)                                               |          | 75,830,808.00                                                | 18,573,112.00                                                 |
| IV   | Expenses                                                           |          |                                                              |                                                               |
| (a)  | Material Consumed                                                  | 3.2      | 106,966,703.00                                               | 66,505,584.00                                                 |
| (b)  | Changes In Inventories                                             | 3.2      | (55,466,154.00)                                              | (66,505,584.44)                                               |
| (c)  | Employee Benefit Expenses                                          | 3.3      | 9,759,674.00                                                 | 8,856,611.00                                                  |
| (d)  | Finance Costs                                                      | 3.4      | 1,203,460.00                                                 | 324,264.00                                                    |
| (e)  | Depreciation                                                       | 3.5      | 1,032,266.00                                                 | 860,262.00                                                    |
| (f)  | Administrative and Other Expenses                                  | 3.6      | 11,750,337.00                                                | 8,323,351.00                                                  |
|      | Total Expenses                                                     |          | 75,246,286.00                                                | 18,364,487.56                                                 |
| V    | Profit before Exceptional and Extraordinary items and Tax (III-IV) |          | 584,522.00                                                   | 208,624.44                                                    |
| VI   | Exceptional Items                                                  |          | -                                                            | -                                                             |
| VII  | Profit before Extraordinary items and Tax (V-VI)                   |          | 584,522.00                                                   | 208,624.44                                                    |
| VIII | Interest on Tax Refunded for A.Y.2011-12                           |          | -                                                            | -                                                             |
| IX   | Profit Before Tax (VII-VIII)                                       |          | 584,522.00                                                   | 208,624.44                                                    |
| X    | Tax Expense                                                        |          |                                                              |                                                               |
| (a)  | Current Tax                                                        |          | 210,130.00                                                   | 32,545.00                                                     |
| (b)  | Deferred Tax                                                       |          | (58,151.00)                                                  | (48,977.00)                                                   |
| XI   | Profit / (Loss) for the period from Continuing Operations (IX-X)   |          | 432,543.00                                                   | 225,056.44                                                    |
| XII  | Profit / (Loss) from Discontinuing Operations                      |          |                                                              |                                                               |
| XIII | Tax Expense of Discontinuing Operations                            |          |                                                              |                                                               |
| XIV  | Profit / (Loss) from Discontinuing Operations after Tax (XII-XIII) |          | -                                                            | -                                                             |
| XV   | Profit / (Loss) for the period (XI+XIV)                            |          | 432,543.00                                                   | 225,056.44                                                    |
| XVI  | Earnings Per Equity Share                                          |          |                                                              |                                                               |
| (a)  | Basic                                                              |          | -                                                            | -                                                             |
| (b)  | Diluted                                                            |          | -                                                            | -                                                             |

Significant Accounting Policies and Notes to Accounts 1 to 6

As per our report of even date.  
For VIVEKANAND ASHISH PRANAY & Co.  
Chartered Accountants



(CA. PRANAY KUMAR)  
PARTNER

Membership No.- 433157

Place: Patna

Date: 02-09-23

UDIN : 23433157BGWGQF5272

ANSHUL HOMES PRIVATE LIMITED

Anshul Homes Pvt. Ltd.  
*[Signature]*  
SD/- Director

RAHUL KUMAR  
Director

SD/-  
BHAVNA  
Director

# **ANSHUL HOMES PRIVATE LIMITED**

## **3.1 Revenue from Operations**

(Amount in `)

| Particulars   | For the year ended<br>on 31/03/2023 | For the year ended<br>on 31/03/2022 |
|---------------|-------------------------------------|-------------------------------------|
| Gross Receipt | 75,736,102.00                       | 18,573,112.00                       |
| Other Income  | 94,706.00                           | -                                   |
| Total         | 75,830,808.00                       | 18,573,112.00                       |

## **3.3 Employee Benefit Expenses**

(Amount in `)

| Particulars           | For the year ended<br>on 31/03/2023 | For the year ended<br>on 31/03/2022 |
|-----------------------|-------------------------------------|-------------------------------------|
| Salaries and Wages    | 5,309,708.00                        | 6,129,108.00                        |
| Staff Welfare         | 5,650.00                            | 79,112.00                           |
| Gift to Staff         | 160,973.00                          | 204,852.00                          |
| Incentive to Staff    | 443,343.00                          | 163,539.00                          |
| Director Remuneration | 3,840,000.00                        | 2,280,000.00                        |
| Total                 | 9,759,674.00                        | 8,856,611.00                        |

## **3.4 Finance Costs**

(Amount in `)

| Particulars               | For the year ended<br>on 31/03/2023 | For the year ended<br>on 31/03/2022 |
|---------------------------|-------------------------------------|-------------------------------------|
| Interest Expense          | 284,221.00                          | 284,221.00                          |
| Bank Charges              | 115,776.00                          | 40,043.00                           |
| Interest paid to Customer | 803,463.00                          | -                                   |
| Total                     | 1,203,460.00                        | 324,264.00                          |

## **3.5 Depreciation and Amortization Expenses**

(Amount in `)

| Particulars                  | For the year ended<br>on 31/03/2023 | For the year ended<br>on 31/03/2022 |
|------------------------------|-------------------------------------|-------------------------------------|
| Depreciation on Fixed Assets | 1,032,266.00                        | 860,262.00                          |
| Pre-Operative Expenses       | -                                   | -                                   |
| Total                        | 1,032,266.00                        | 860,262.00                          |

## **3.6 Administrative and Other Expenses**

(Amount in `)

| Particulars                   | For the year ended<br>on 31/03/2023 | For the year ended<br>on 31/03/2022 |
|-------------------------------|-------------------------------------|-------------------------------------|
| Business Promotion Expenses   | 403,601.00                          | 301,642.00                          |
| Event Expenses                | 1,587,937.00                        | 908,615.00                          |
| Electricity expenses          | 216,290.00                          | 94,522.00                           |
| Advertisement                 | 3,320,818.00                        | 828,861.00                          |
| Miscellaneous Expenses        | 26,859.00                           | 234,598.00                          |
| Newspaper & Magazine Expenses | 8,829.00                            | 8,352.00                            |
| Office Expenses               | 291,839.00                          | 151,612.00                          |
| Office Rent                   | 815,000.00                          | 810,000.00                          |
| Printing & Stationary         | 159,277.00                          | 170,291.00                          |
| Repair & Maintenance          | 188,913.00                          | 51,210.00                           |
| Telephone & Mobile Expenses   | 180,398.00                          | 139,940.00                          |
| Travelling & Conveyance       | 1,053,283.00                        | 922,135.00                          |
| Audit Fees                    | -                                   | 283,200.00                          |
| Brokerage Expenses            | 409,212.00                          | -                                   |
| Consultancy Charges           | 673,880.00                          | 716,943.00                          |
| Legal Documentation Charge    | 360,020.00                          | -                                   |
| Uniform expenses              | -                                   | 91,487.00                           |
| Staff refreshment             | 136,763.00                          | 79,033.00                           |
| House Keeping Expenses        | 90,600.00                           | -                                   |
| Membersip Fees                | 11,800.00                           | -                                   |
| Insurance Expenses            | 15,847.00                           | 21,649.00                           |
| GST late Fees & TDS           | 39,346.00                           | -                                   |
| Donation                      | 225,452.00                          | 62,011.00                           |
| Site Expenses                 | -                                   | 2,297,997.00                        |
| Bad Debt                      | 234,000.00                          | -                                   |
| Postal& Courier               | 8,323.00                            | -                                   |
| interest on PF                | 128,348.00                          | -                                   |
| Puja Expenses                 | 224,823.00                          | 149,253.00                          |
| Office renovation Expenses    | 938,879.00                          | -                                   |
| Total                         | 11,750,337.00                       | 8,323,351.00                        |

**Note : 3.2 Change in Inventories**

| Particulars                   |   | For the year ended on<br>31/03/2023 |   | For the year ended on<br>31/03/2022 |
|-------------------------------|---|-------------------------------------|---|-------------------------------------|
| <b>RAW MATERIAL</b>           |   |                                     |   |                                     |
| Opening Stock Adjustments     |   |                                     |   | -                                   |
| Purchased and Direct Expenses |   | 106,966,703.00                      |   | 66,505,584.00                       |
| Closing Stock                 |   | -                                   |   | -                                   |
| <b>Issued For Production</b>  |   | 106,966,703.00                      |   | 66,505,584.00                       |
| <b>WIP</b>                    |   |                                     |   |                                     |
| Transfer to WIP               |   | 145,306,433.25                      |   |                                     |
| Opening Stock                 |   | 215,064,188.22                      |   | 148,558,603.78                      |
| Raw Material Received         |   | 106,966,703.00                      |   | 66,505,584.00                       |
| Conversion of stock           |   | 467,337,324.47                      |   | -                                   |
| Less: Sale Booked             |   | 51,500,549.00                       |   | -                                   |
| Stock in Process              |   | 415,836,775.47                      |   | 215,064,188.22                      |
| <b>Net Material Consumed</b>  |   | <b>106,966,703.00</b>               |   | <b>66,505,584.00</b>                |
| <b>Finished Goods</b>         |   |                                     |   |                                     |
| <b>Opening Stock</b>          |   |                                     |   |                                     |
| Finished goods                | - | -                                   | - | -                                   |
| Stores & spares with rolla    | - | -                                   | - | -                                   |
| Mould                         | - | -                                   | - | -                                   |
| Other                         | - | -                                   | - | -                                   |
| Finished Goods Received       |   | -                                   |   | -                                   |
| <b>Closing Stock</b>          |   |                                     |   |                                     |
| Finished goods                | - | -                                   | - | -                                   |
| Stores & spares with rolla    | - | -                                   | - | -                                   |
| Mould                         | - | -                                   | - | -                                   |
| Other                         | - | -                                   | - | -                                   |
| <b>Total Stock</b>            |   | <b>415,836,775.47</b>               |   | <b>215,064,188.22</b>               |
| <b>Change In Inventory</b>    |   | <b>(55,466,154.00)</b>              |   | <b>(66,505,584.44)</b>              |

**Anshul Homes Pvt. Ltd.**

**Director**

**ANSHUL HOMES PRIVATE LIMITED**

**2.6 Fixed Assets**

| Particulars            | Rate of Depreciation | Gross Block      |                                           |                                           | Depreciation     |                | Net Block        |                  |
|------------------------|----------------------|------------------|-------------------------------------------|-------------------------------------------|------------------|----------------|------------------|------------------|
|                        |                      | As at 01/04/2022 | Additions / Adjustments during the period | Deductions / Retirement during the period | As at 01/04/2022 | For the period | As at 31/03/2023 | As at 31/03/2022 |
|                        |                      |                  |                                           |                                           |                  |                |                  |                  |
| I Tangible Assets      |                      |                  |                                           |                                           |                  |                |                  |                  |
| Office Equipments      | 45.07%               | 604,289.00       | 36,000.00                                 |                                           | 588,489.00       | 19,879.00      | 31,921.00        | 15,800.00        |
| Furniture and Fixtures | 25.89%               | 2,697,014.00     | 273,500.00                                |                                           | 1,958,777.00     | 229,929.00     | 781,808.00       | 738,237.00       |
| Plant and Machinery    | 18.10%               | 5,356,057.00     | 31,800.00                                 |                                           | 1,887,213.00     | 629,438.00     | 2,871,206.00     | 3,468,844.00     |
| Computers              | 63.16%               | 585,443.00       | 42,921.00                                 |                                           | 525,291.00       | 52,846.00      | 50,227.00        | 60,152.00        |
| Office Renovation      | 9.50%                | -                | 1,924,390.00                              |                                           | -                | 100,174.00     | 1,824,216.00     | -                |
| Grand Total            |                      | 9,242,803.00     | 2,308,611.00                              | -                                         | 4,959,770.00     | 1,032,266.00   | 5,559,378.00     | 4,283,033.00     |
| Previous Year          |                      |                  |                                           |                                           |                  |                |                  |                  |

**ANSHUL HOMES PRIVATE LIMITED**

**2.6A Fixed Assets (IT Act)**

| Particulars            | Rate of Depreciation | Gross Block      |                                           |                                           | Depreciation     |                | Net Block        |                  |
|------------------------|----------------------|------------------|-------------------------------------------|-------------------------------------------|------------------|----------------|------------------|------------------|
|                        |                      | As at 01/04/2022 | Additions / Adjustments during the period | Deductions / Retirement during the period | As at 01/04/2022 | For the period | As at 31/03/2023 | As at 31/03/2022 |
|                        |                      |                  |                                           |                                           |                  |                |                  |                  |
| I Tangible Assets      |                      |                  |                                           |                                           |                  |                |                  |                  |
| Office renovation      | 10.00%               | 1,924,390.00     |                                           |                                           | -                | 96,220.00      | 1,828,170.00     | -                |
| Furniture and Fixtures | 10.00%               | 860,486.00       | 36,000.00                                 |                                           | -                | 87,849.00      | 808,637.00       | -                |
| Plant and Equipment    | 15.00%               | 3,648,608.00     | 273,500.00                                |                                           | -                | 567,804.00     | 3,354,304.00     | -                |
| Intangible Assets      | 25.00%               | 25,548.00        | 31,800.00                                 |                                           | -                | 10,362.00      | 46,986.00        | -                |
| Computers              | 40.00%               | 94,478.00        | 42,921.00                                 |                                           | -                | 46,375.00      | 91,024.00        | -                |
| Grand Total            |                      | 4,629,120.00     | 2,308,611.00                              | -                                         | -                | 808,610.00     | 6,129,121.00     | -                |
| Previous Year          |                      |                  |                                           |                                           |                  |                |                  |                  |

Anshul Homes Pvt. Ltd.

*[Signature]*  
Director