

FORM-7
(REGULATION-9)

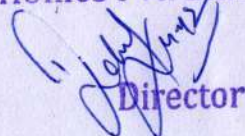
Quarterly Progress Report for quarter ending March/**June**/Sept/December of **SEPT. 2023**

I. PARTICULARS OF PROJECT			
Project Registration Number	BRERAP00031-7/91/R-1266/2022	Name of Project/Phase of Registered Project	H2O CITY PHASE 2
Name of Promoter	RAHUL KUMAR	Project Address	Near Shiwala Chowk, Neora, Patna
Name of Co-promoter	-		
Project Registration is valid up to	16-07-2026		
Starting date of Project or Phase of the Project	15-07-2021		
Type of Project or Phase of the Project	1. Residential 2. Commercial 3. Residential-cum-Commercial 4. Plotted project	RESIDENTIAL	
Period of validity of map by the Competent Authority	15-04-2024		

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 & C	1. 1 BHK	- 0			
	2. 2 BHK,	- 17	97,107 sq.ft		1. Booked/
	3. 3 BHK	- 185	208,994 sq.ft		Allotted - 156
	4. LIG	- 29	23,174 sq.ft		2. Sold -
	5. EWS	- 28			

III. DISCLOSURE OF SOLD / BOOKED INVENTORY OF GARAGES			
Building / Block Number	Total Number of Sanctioned Garages	Total Number of Garages:	
N.A		1. Booked/Allotted	-
		2. Sold	-

Anshul Homes Pvt. Ltd.


Director

IV. DETAILS OF BUILDING APPROVALS

S.No	Details of Approval/NOC/ Certificate	Issuing Authority	Applied Date	Issuance Date	Enclosed as Annexure No
1	NOC for Enviroment	MOEF			
1	Fire NOC	State Fire Officer			
1	Water Supply Permission				
1	NOC from Airport Authority of India AAI				
1	Other Approvals	N.A	NA		

V. Construction Progress of the Project (COMBINED BASEMENTA & B)

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

S. No. (1)	Tasks / Activity (2)	Percentage of Actual Work Done (As on date of the Certificate) (3)
1.	Excavation (if any)	100%
2.	Basements – DOUBLE BASEMENT COMBINED RAFT (Lower Basement) Upper Basement (UBS)	Casting of Lower basement Slab- 100% Casting OF Upper Basement Slab- 100% Casting of Ground Floor Slab- BLOCK- B : 100% BLOCK-A : 100%
3.	Podiums (if any)	N.A
4.	Plinth	40%
5.	Stilt Floor	N.A
6.	Slabs of Super Structure	BLOCK A- BLOCK B- 07%
7.	Internal walls, Internal Plaster, Floorings, Doors and Windows within Flats /Premises.	0%
8.	Sanitary Fittings within the Flat/Premises, Electrical Fittingswithin the Flat/Premises	
9.	Staircases, Lifts Wells and Lobbies at each Floor level, Overhead and Underground Water Tanks.	
10.	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing.	Basement Water-Proofing- 40%
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,	Boundary Wall leading to the project site has bee completed with putty and paint along with planting of trees.

Anshul Homes Pvt. Ltd.

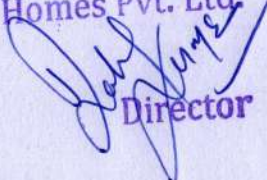
Director

	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.	
	Any other activities.	

VI. Construction Progress of the Project

1. Building / Wing / Layout Number **BLOCK C** (To be added for each Building / Wing)

S. No. (1)	Tasks / Activity (2)	Percentage of Actual Work Done (As on date of the Certificate) (3)
1.	Excavation (if any)	PLANNED START FOR DEC'23.
2.	Basements (if any)	N.A
3.	Podiums (if any)	N.A
4.	Plinth	0%
5.	Stilt Floor	0%
6.	Slabs of Super Structure	0%
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.	0%
10.	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing.	0%

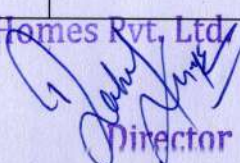
Anshul Homes Pvt. Ltd.

 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>	One motor pump installed
-----	--	--------------------------

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	STP in design stage.
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		

Anshul Homes Pvt. Ltd.



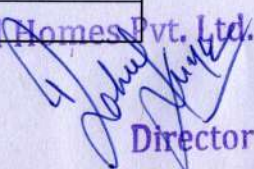
Director

13.	Closed Parking	YES	25%	
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: Close to 23% .Being a combined basement of 50,000 Sq.Ft initial time spent on completion of the double basement as per specifications. Once we reach the individual building slabs, we expect to significantly scale up the completion timeline.

We have now reached the stage where we have reached individual towers.

PROJECT SCHEDULE H2O CITY PHASE 2				
	Name	Start	Finish	Predecessors
1	RCC WORKS	14-07-23 08:00	4/8/24 5:00 PM	
2	BLOCK A	14/7/23 8:00 AM	12/2/24 5:00 PM	
3	BLOCK B	14/7/23 8:00 AM	4/8/24 5:00 PM	
4	BLOCK C	15/9/23 8:00 AM	13/5/24 5:00 PM	
6	MASONRY-B/WORK	10/3/24 8:00 AM	18/3/25 5:00 PM	
7	BLOCK A	10/3/24 8:00 AM	13/6/24 5:00 PM	
8	BLOCK B	10/9/24 8:00 AM	18/3/25 5:00 PM	
9	BLOCK C	15/6/24 8:00 AM	18/10/24 5:00 PM	
11	MASONRY-PLASTER	10/11/23 8:00 AM	27/9/25 5:00 PM	
12	BLOCK A	15/6/24 8:00 AM	13/9/24 5:00 PM	
13	BLOCK B	16/4/25 8:00 AM	27/9/25 5:00 PM	
14	BLOCK C	10-11-24 08:00	15-02-25 17:00	
16	FLOORING	15/3/24 8:00 AM	16/2/26 5:00 PM	
17	BLOCK A	15/10/24 8:00 AM	16/2/25 5:00 PM	
18	BLOCK B	15/10/25 8:00 AM	16/2/26 5:00 PM	
19	BLOCK C	15-03-25 08:00	16-06-25 17:00	
21	DOOR & WINDOWS	15/3/24 8:00 AM	9/3/26 5:00 PM	
22	BLOCK A	30/11/24 8:00 AM	28/2/25 5:00 PM	
23	BLOCK B	15/11/25 8:00 AM	9/3/26 5:00 PM	
24	BLOCK C	15-05-24 08:00	16-09-25 17:00	
26	ELECTRICAL WIRING	10/4/24 8:00 AM	23/3/26 5:00 PM	
27	BLOCK A	30/12/24 8:00 AM	3/4/25 5:00 PM	

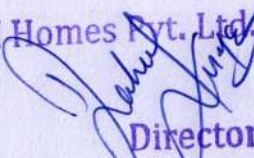
Anshul Nomes Pvt. Ltd.

 Director

28	BLOCK B	5/12/25 8:00 AM	23/3/26 5:00 PM	
29	BLOCK C	10-07-25 08:00	10-11-25 17:00	
31	FINISHING- ELEC& PLUMBI.	15/8/24 8:00 AM	8/6/26 5:00 PM	
32	BLOCK A	10/5/25 8:00 AM	15/11/25 5:00 PM	
33	BLOCK C	10/1/26 8:00 AM	8/6/26 5:00 PM	
34	BLOCK C	10-10-25 08:00	10-04-26 17:00	
35	BUILDING SERVICES	05-10-25 00:00	21-05-26 00:00	
36	HOUSEKEEPING & HANDOVER	10-03-26 00:00	01-06-26 00:00	

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.	40200200000397
2.	Estimated Cost of the Project including land cost at the start of the Quarter	284,300,000
3.	Amount received during the Quarter	18,086,370
4.	Actual Cost Incurred during the Quarter	19,129,612
5.	Net amount at end of the Quarter	3,956,758
6.	Total expenditure on Project till date	150,019,757
7.	Cumulative Fund Collected till the end of quarter in question	150,502,991
8.	Cumulative Expenditure done till end of quarter in question	150,019,757

VIII. DETAILS OF MORTGAGE OR CHARGE IF ANY CREATED	
A	N.A

Anshul Homes Pvt. Ltd.

 Director

VIII. MISCELLANEOUS		
A	List of Legal Cases (if any)	
1.	Case No.	NIL
2.	Name of Parties	NIL
B	Sale/Agreement for Sale during the Quarter	
1.	Sale Deed	0
2.	Agreement for Sale	115

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

Director

Name: RAHUL KUMAR

Date : 09th OCT.'23

CHARTERED ACCOUNTANT'S CERTIFICATE

ANSHUL HOMES PRIVATE LIMITED
89B, PATLIPUTRA COLONY, PATNA, BIHAR

Progress Report

F.Y: 2023-24 QTR - 2 (JUL-SEP)

H2O CITY phase II

Opening Balance	Amount Recived/Adj through booking	Own fund	Amount Spent/ Adj		Closing Balance
20144	18066226	5000000	19129612		3956758

Anshul Homes Pvt. Ltd.

Rahul Kumar

Director



(CA. PRANAY KUMAR)

PARTNER

MEM.NO.-433157

UDIN- 23433157BGWGQN9126

(1)	2	3
1	Project Account No.	40200200000397
2	Estimated Cost of the Project including land cost at the start of the quarter	284300000
3	Amount received during the Quarter	18086370
4	Actual cost during the Quarter	19129612
5	Net Amount at end of the Quarter	3956758
6	Total Expenditure on Project till date	150019757
7	Cumulative Fund collected till the end of Quarter in question	150502991
8	Cumulative Expenditure done till the end of Quarter in question	150019757

VIII. MISCELLANEOUS

A	List of Legal Cases (If any)	
1	Case No.	NIL
2	Name of parties	NIL
B	Sale/ Agreement for sale during the quarter	
1	Sale Deed	NIL
2	Agreement for Sale	115

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. Signature of Promoter

Signature of Promoter

Anshul Homes Pvt. Ltd.

Name: RAHUL KUMAR

Date : 09-Oct-23

**FOR VIVEKANAND ASHISH PRANAY & CO.
CHARTERED ACCOUNTANTS**



(CA. PRANAY KUMAR)

PARTNER

MEM.NO.-433157

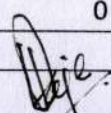
UDIN- 23433157BGWGQN9126

CONSTRUCTION PROGRESS OF THE PROJECT – H20 CITY
QUARTERLY PROGRESS REPORT FOR QUARTER ENDING SEPT. 2023

TABLE-A

1. Phase 2 Block A

Sr.No.	Tasks/Activity	Percentage of work done
1	Excavation (if any)	100
2	Basement(s) (if any) 2 nos.	100
3	Podiums (if any)	N/A
4	Plinth	100
5	Stilt Floor	N/A
6	Slabs of Super Structure	0
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.	0
10	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing	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 protection, Paving of areas appurtenant to Building/Wing, Compound wall and All other requirements as may be required to complete projects as per specifications in Agreement of Sale.	0
	Any other activities.	0


AR. RAKESH RANJAN RAJE
CA / 1986 / 9665

CONSTRUCTION PROGRESS OF THE PROJECT – H2O CITY
QUARTERLY PROGRESS REPORT FOR QUARTER ENDING SEPT. 2023

TABLE-A

Phase 2 Block B

Sr.No.	Tasks/Activity	Percentage of work done
1	Excavation (if any)	100
2	Basement(s) (if any) 2 nos.	100
3	Podiums (if any)	N/A
4	Plinth	95
5	Stilt Floor	N/A
6	Slabs of Super Structure	3.5
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.	0
10	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing	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 protection, Paving of areas appurtenant to Building/Wing, Compound wall and All other requirements as may be required to complete projects as per specifications in Agreement of Sale.	0
	Any other activities.	0


AR. RAKESH RANJAN RAJE
CA / 1986 / 9665

CONSTRUCTION PROGRESS OF THE PROJECT – H20 CITY

QUARTERLY PROGRESS REPORT FOR QUARTER ENDING SEPT. 2023

TABLE-A

Phase 2 Block LIG / EWS

Sr.No.	Tasks/Activity	Percentage of work done
1	Excavation (if any)	0
2	Basement(s) (if any)	NIL
3	Podiums (if any)	NIL
4	Plinth	0
5	Stilt Floor	0
6	Slabs of Super Structure	0
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.	0
10	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing	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 protection, Paving of areas appurtenant to Building/Wing, Compound wall and All other requirements as may be required to complete projects as per specifications in Agreement of Sale.	0
	Any other activities.	0


AR. RAKESH RANJAN RAJE
CA / 1986 / 9865

CONSTRUCTION PROGRESS OF THE PROJECT – H2O CITY

QUARTERLY PROGRESS REPORT FOR QUARTER ENDING SEPT. 2023

TABLE-B

Internal and External Development Works in respect of the entire Registered Phase

Sr. No.	Common areas and Facilities, Amenities	Proposed (Yes/No)	Percentage of work done	Details
1	Internal Roads & Footpaths.	YES	20	
2	Water Supply	YES	10	
3	Sewerage (chamber, lines, Septic Tank, STP)	YES	0	
4	Storm Water Drains	YES	0	
5	Landscaping & Tree Planting.	YES	15	
6	Street Lighting	YES	20	
7	Community Buildings	YES	0	
8	Treatment and disposal of sewage and sullage water	YES	0	
9	Solid Waste management & Disposal.	YES	0	
10	Water conservation, Rain water harvesting.	YES	0	
11	Energy management	YES	0	
12	Fire protection and fire safety requirements	YES	0	
13	Electrical meter room, sub-station, receiving station.	YES	0	
14	Others (Option to Add more).			


AR. RAKESH RANJAN RAJE
CA / 1986 / 9665

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 “H2O CITY PHASE 2” [State RERA Registration Number: BRERAP00031-7/91/R-1266/2022] situated on the plot bearing final plot nos.- 713, 714, 715, 721, 752, 753, & 1676(P) at Mauza-Neora, District-Patna demarcated by its boundaries (latitude-25.5677°N and longitude-85.0029°E of the end points) admeasuring 9162.73 sqm area are being developed by Anshul Homes Pvt. Ltd.

Ref: State RERA Registration Number: BRERAP00031-7/91/R-1266/2022

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.- 713, 714, 715, 721, 752, 753, & 1676(P) at Mauza-Neora District-Patna of division-Bihta, Village-Neora, District-Patna, PIN-801105 admeasuring 9162.73 sqm area are being developed by Anshul Homes Pvt. Ltd.

- 1) Following technical professionals are appointed by Owner / Promoter :-
 - a) ARCHITECT- SMRITI ARCHITECTS
 - b) SCON CONSULTANTS AS STRUCTURAL CONSULTANT
 - c) QUANTITY SURVEYOR
 - d) ELECTRICAL CONSULTANT-KRISHNA GOPAL PRASAD
 - e) PLUMBING CONSULTANT – ENVIROMENTAL ENGG.
 - 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 284,300,000 (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. 150,019,757 (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 134,280,243 (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.	270,085,000
02	Cost incurred as on date (Based on Estimated Cost) excluding land cost.	148,119,757
03	Work done in Percentage (as Percentage of the estimated cost)	54%
04	Balance Cost to be incurred (Based on Estimated Cost)	121,965,243

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	14,215,000
02	Cost incurred as on (based on the Estimated Cost)	1,900,000
03	Work done in Percentage (as Percentage of the estimated cost)	13%
04	Balance Cost to be Incurred (Based on Estimated Cost)	12,315,000
05	Cost Incurred on Additional / Extra items as on not included in the Estimated Cost (Annexure A)	NA

B. K. Singh

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
I	<u>EQUITY AND LIABILITIES</u>			
	(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
	TOTAL		529,394,343.47	314,943,956.21
II	<u>ASSETS</u>			
	(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
	TOTAL		529,394,343.47	314,943,956.21

Significant Accounting Policies and Notes to Accounts 1 to 11

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.

SD/- Director

RAHUL KUMAR
Director

SD/-

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> 100000 Equity shares of `10 Each	1,000,000.00	1,000,000.00
(ii) <u>Issued, Subscribed and Paid Up Capital</u> 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> 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> 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 : 23433157BGWGF5272

ANSHUL HOMES PRIVATE LIMITED

Anshul Homes Pvt. Ltd.

SD/-
RAHUL KUMAR
Director

SD/-
BHAVNA
Director

ANSHUL HOMES PRIVATE LIMITED**3.1 Revenue from Operations**

(Amount in `)

Particulars	For the year ended on 31/03/2023	For the year ended 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 on 31/03/2023	For the year ended 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 on 31/03/2023	For the year ended 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 on 31/03/2023	For the year ended 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 on 31/03/2023	For the year ended 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 31/03/2023		For the year ended on 31/03/2022
RAW MATERIAL				
Opening Stock Adjustments				-
Purchased and Direct Expenses		106,966,703.00		66,505,584.00
Closing Stock		-		-
Issued For Production		106,966,703.00		66,505,584.00
WIP				
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
Net Material Consumed		106,966,703.00		66,505,584.00
Finished Goods				
Opening Stock				
Finished goods	-	-	-	-
Stores & spares with rolla	-	-	-	-
Mould	-	-	-	-
Other	-	-	-	-
Finished Goods Received		-		-
Closing Stock				
Finished goods	-	-	-	-
Stores & spares with rolla	-	-	-	-
Mould	-	-	-	-
Other	-	-	-	-
Total Stock		415,836,775.47		215,064,188.22
Change In Inventory		(55,466,154.00)		(66,505,584.44)

Anshul Homes Pvt. Ltd.

[Signature]
Director

ANSHUL HOMES PRIVATE LIMITED

2.6 Fixed Assets	Particulars	Rate of Depreciation	Gross Block			Depreciation			(Amount in `)	
			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 31/03/2023	As at 31/03/2022
I	Tangible Assets									
	Office Equipments	45.07%	604,289.00	36,000.00		588,489.00	19,879.00	608,368.00	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	2,188,706.00	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	2,516,651.00	2,871,206.00	3,468,844.00
	Computers	63.16%	585,443.00	42,921.00		525,291.00	52,846.00	578,137.00	50,227.00	60,152.00
	Office Renovation	9.50%	-	1,924,390.00		-	100,174.00	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	5,992,036.00	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			(Amount in `)	
			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 31/03/2023	As at 31/03/2022
I	Tangible Assets									
	Office renovation	10.00%		1,924,390.00		-	96,220.00	96,220.00	1,828,170.00	-
	Furniture and Fixtures	10.00%	860,486.00	36,000.00		-	87,849.00	87,849.00	808,637.00	-
	Plant and Equipment	15.00%	3,648,608.00	273,500.00		-	567,804.00	567,804.00	3,354,304.00	-
	Intangible Assets	25.00%	25,548.00	31,800.00		-	10,362.00	10,362.00	46,986.00	-
	Computers	40.00%	94,478.00	42,921.00		-	46,375.00	46,375.00	91,024.00	-
	Grand Total		4,629,120.00	2,308,611.00	-	-	808,610.00	808,610.00	6,129,121.00	-
	Previous Year									

Anshul Homes Pvt. Ltd.

(Signature)
Director