

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

Balance Sheet As On 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	2,00,000.00	2,00,000.00
(b) Reserves and surplus	2	1,09,17,387.00	99,95,621.00
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	32,85,644.00	7,48,000.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	3,56,70,973.00	37,67,615.00
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	1,26,85,085.00	1,72,13,774.00
(d) Short-term provisions	7	32,79,807.00	19,88,608.00
TOTAL		6,60,38,896.00	3,39,13,618.00
B ASSETS			
1 Non-current assets			
(i) (i) Property, Plant and Equipment	8	90,21,577.00	93,25,650.00
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	40,34,901.00	40,35,000.00
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	10	36,36,000.00	43,59,795.00
2 Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	3,77,17,153.00	65,34,960.00
(c) Trade receivables	13	8,74,500.00	46,29,205.00
(d) Cash and cash equivalents	14	1,02,13,015.00	43,65,343.00
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	5,41,750.00	6,63,665.00
TOTAL		6,60,38,896.00	3,39,13,618.00

See accompanying notes forming part of the financial statements

FOR GRIHAM DEVELOPERS PRIVATE LIMITED

Place: Patna
Date: 01/09/2022

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

(Satish Kumar)
Partner

M. No - 075486

UDIN : 23075486BGXQOH5553



Mukesh Kumar Sinha *Nawneet Kumar*

Mukesh Kumar Sinha
(Managing Director)

Nawneet Kumar
(Director)

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2023.

Note -I. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
5000 Equity shares of Rs.100/- each with voting rights	5,000.00	5,00,000.00	5,000.00	5,00,000.00
(b) Issued, Subscribed and Paid up				
2000 Equity shares of Rs.100 each with voting rights	5,000.00	5,00,000.00	5,000.00	5,00,000.00
	2,000.00	2,00,000.00	2,000.00	2,00,000.00
Total	2,000.00	2,00,000.00	2,000.00	2,00,000.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
MUKESH KUMAR SINHA	1000	50.00	100	1,00,000.00
SANJAY KUMAR SINHA	1000	50.00	100	1,00,000.00
TOTAL	2,000.00	100.00		2,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

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

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

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

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

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



GRIHAM DEVELOPERS PRIVATE LIMITED

Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT
AS ON 31ST MARCH 2023.**Note 2 RESERVES AND SURPLUS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	99,95,621.00	86,68,376.00
Add: Profit / (Loss) for the year	9,21,766.00	13,27,245.00
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	1,09,17,387.00	99,95,621.00
Total	1,09,17,387.00	99,95,621.00

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
a) Bonds / debentures	-	-
b) Term Loans :-		
From Banks	-	-
From Others	-	-
c) Deferred Payment Liabilities	-	-
d) Deposits	-	-
e) Loans and Advances From Related Parties	32,85,644.00	7,48,000.00
f) Long Term Maturities of finance lease Obligations	-	-
g) Other Loans and Advances	-	-
TOTAL	32,85,644.00	7,48,000.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>SECURED LOANS</u>		
a) Loans repayable on demand		
i) From Banks	-	-
ii) From other Parties	-	-
b) Loan and Advances from related Parties	-	-
c) Deposit	-	-
Other Un-Secured Loans & Advances	3,56,70,973.00	37,67,615.00
(Receipt against Flat)		
TOTAL	3,56,70,973.00	37,67,615.00



Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

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

Figures For Previous Reporting Period

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

Note 13 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	2,56,000.00	-	6,18,500.00	-	-	8,74,500.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	46,29,205.00					46,29,205.00

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Income received in Advance	-	-
Unpaid Dividend	-	-
Application Money received for allotment of Securities	-	-
Unpaid matured deposits and Interest accrued thereon	-	-
Unpaid matured debentures and Interest accrued thereon	-	-
Others	1,26,85,085.00	1,72,13,774.00
Total	1,26,85,085.00	1,72,13,774.00

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
Director Remuneration payable	-	-
Duties & Taxes	8,58,293.00	-
Salary Payable	19,57,759.00	12,37,759.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	42,662.00	-
Provision for Income Tax(Current Years)	2,80,363.00	4,66,329.00
TDS Payable	40,000.00	81,870.00
(c) Provision - Others		
Filing Fee Payble	6,800.00	6,000.00
GST Payable	-	-
Audit Fees Payable	93,930.00	1,96,650.00
Total	32,79,807.00	19,88,608.00



GRIHAM DEVELOPERS PRIVATE LIMITED

Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS
ON 31ST MARCH 2023.**Note 9 NON - CURRENT INVESTMENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Investment in Axis Mutual Fund	2,18,183.00	35,00,000.00
Investment in Partnership Firms	-	-
Other Non-Current Investment F.D	38,16,718.00	5,35,000.00
Total	40,34,901.00	40,35,000.00

Note 10 OTHER NON - CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
a) Long Term Trade Receivable	-	-
b) Other (Advances)	36,36,000.00	43,59,795.00
c) Advance to Supplier	-	-
Total	36,36,000.00	43,59,795.00

Note 11 CURRENT INVESTMENTS

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



Note 12 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	-	-
Raw Material (as taken , value & certified by management)	1,00,54,623.00	18,88,990.00
W I P	2,76,62,530.00	46,45,970.00
Stock with Consignee	-	-
Stock - in - Trade	-	-
Total	3,77,17,153.00	65,34,960.00



Note 14 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	20,908.00	30,639.00
<u>B) Bank Balance</u>	-	-
Axis Bank	23,89,529.80	27,71,521.00
Axis Bank - 62666	6,99,646.00	-
ICICI Bank	3,09,034.00	2,91,154.00
SBI Karta Griham A/c - 38362324411	60,83,725.36	2,51,627.00
SBP Griham A/c - 921020007352643	4,60,686.90	9,15,338.00
Shanti Apartment A/c No - 921020007324790	25,501.65	80,432.00
SBI S.P. Griham A/c No - 384243215668	2,23,983.29	24,632.00
Total	1,02,13,015.00	43,65,343.00



Note 15 SHORT TERM LOANS AND ADVANCES

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

Note 16 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Advance Tax	3,35,000.00	4,50,000.00
B) Income Tax Refund	-	17,881.00
C) TCS	11,404.00	438.00
D) CGST INPUT	97,673.00	97,673.00
E) SGST INPUT	97,673.00	97,673.00
Total	5,41,750.00	6,63,665.00



Note - 8

GRIHAM DEVELOPERS PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				D E P R E C I A T I O N				N E T ----- B L O C K	
		AS ON 01/04/2022	ADDITIONS BEFORE 30.09.2022	ADDITIONS AFTER 30.09.2022	SALE DURING THE YEAR	AS ON 31/03/2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
LAND	0.00%	81,47,545.00	-	-	-	81,47,545.00	-	-	81,47,545.00	81,47,545.00	81,47,545.00
Plant Equipment	18.10%	1,20,000.00	-	-	-	1,20,000.00	1,02,690.00	3,133.00	14,177.00	17,310.00	17,310.00
Furniture & Fixtures	25.89%	54,106.00	-	-	-	54,106.00	51,520.00	669.00	1,917.00	2,585.00	2,585.00
Vehicles	25.89%	3,49,894.00	-	-	-	3,49,894.00	3,47,757.00	553.00	1,584.00	2,137.00	2,137.00
CCTV Camera	63.16%	69,228.00	-	-	-	69,228.00	68,184.00	659.00	385.00	1,044.00	1,044.00
Computer & Equipment	63.16%	66,800.00	-	-	-	66,800.00	66,741.00	38.00	21.00	60.00	60.00
Hero Motorcycle	25.89%	1,14,488.00	-	-	-	1,14,488.00	60,334.00	14,020.00	40,134.00	54,154.00	54,154.00
Tata nexon Car	25.89%	15,39,997.00	-	-	-	15,39,997.00	4,39,182.00	2,85,001.00	8,15,814.00	11,00,815.00	11,00,815.00
TOTAL		1,04,62,058.00	-	-	-	1,04,62,058.00	11,36,408.00	3,04,073.00	14,40,481.00	90,21,577.00	93,25,650.00
PREVIOUS YEAR		93,68,058.00		10,94,000.00		1,04,62,058.00	7,25,557.00	4,10,851.00	11,36,408.23	93,25,650.00	-



GRIHAM DEVELOPERS PRIVATE LIMITED

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

SL No.	PARTICULARS	RATE OF DEP.	Addition during the year		Total /As on 31.03.2023	On WDV	Deductions		Total As on 31.03.2023	NET BLOCK WDV as on 31.03.2023
			WDV as on 01.04.2022	More than 180 days Less than 180 days			During the year			
							1st Half	2nd Half		
1	LAND	0%	21,06,545.00	-	21,06,545.00	-	-	-	-	21,06,545.00
2	Plant Equipment	15%	23,624.90	-	23,624.90	3,543.74	-	-	3,543.74	20,081.17
3	Furniture & Fixtures	10%	18,722.66	-	18,722.66	1,872.27	-	-	1,872.27	16,850.39
4	Vehicles	15%	58,552.89	-	58,552.89	8,782.93	-	-	8,782.93	49,769.95
5	CCTV Camera	40%	533.40	-	533.40	213.36	-	-	213.36	320.04
6	Computer & Equipment	40%	375.60	-	375.60	150.24	-	-	150.24	225.36
7	Hero Motorcycle	15%	12,10,822.62	-	12,10,822.62	1,81,623.39	-	-	1,81,623.39	10,29,199.23
8	Tata nexon Car	15%	90,015.97	-	90,015.97	13,502.40	-	-	13,502.40	76,513.57
Current Year Total :-			35,09,193.03	-	35,09,193.03	2,09,688.32	-	-	2,09,688.32	32,99,504.71



Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2023.

AS-1 Method of Accounting

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

AS-2 Inventories

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

AS-3 Cash Flow Statements

Accounting Standard-3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date

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

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to Accounting Standard -05.

AS-6 Depreciation

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

AS-7 Construction Contract

Construction contract is accounted as per Accounting Standard -7.

AS-9 Revenue Recognition

Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Property Plant & Equipment

Property Plant & Equipment are valued at cost less depreciation

AS-11 Foreign Exchange

No foreign exchange transaction has been made during the year.

AS-12 Government Grant

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

AS-13 Investment

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

AS-14 Amalgamation

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



AS-15 Retirement Benefit

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

AS-16 Borrowing Costs

Borrowing cost born by Company during the year Rs. 00.00

AS-17 Segment Reporting

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

AS-18 Related Party Disclosures:

During the year Company has paid Rs.5,90,000.00 as director's remuneration.

AS-19 Leasing:

There are no such leasing agreements.

AS-20 Earning per Share:

As per Financial Statement.

AS- 21 Consolidated Financial Statement:

There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

AS-22 Accounting for taxes on income:

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

AS - 23 Accounting for investment in Associates in consolidated Financial Statements:-
NIL.**AS - 24 Discontinuing operations**

None of the operation during the year is discontinued.

AS - 25 Interim Financial Reporting

Since the provisions regarding internal financial reporting are not applicable. Such reports are not prepared.

AS - 26 Intangible Assets:-

Not Applicable.

AS - 27 Financial Reporting of interest in joint venture:-

The company does not have any such interest in joint ventures.



AS - 28 Impairment of assets:-

Not Applicable.

AS -29 Provision, contingent liabilities and Contingent Assets:-

The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

Other Notes:-

1. Previous Years figures

The previous year figures have been re-grouped or re-arranged wherever found necessary.

2. Director Remuneration for the year is Rs.590,000.000

3. Current Assets & Current Liabilities :

The balance of Long Term borrowings, Current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

For,MRK ASSOCIATES
Chartered Accountants
FRN -007726C

(Satish Kumar)
Partner
MRN - 075486
Place: Patna
Date: 01/09/2023



Mukesh Kumar Sinha

(MUKESH KUMAR SINHA) (NAWNEET KUMAR)

Mg.Director Director

(DIN- 00881727)(DIN- 00881754)

Nawneet Kumar