

STATEMENT OF ACCOUNTS

OF

M/s Arin Real Estate Private Limited

Regd. Office: Kalambag Road,
Besides Gramin Bank,
PS-Mithanpura, Muzaffarpur-842001 (Bihar)
PAN:AAJCA7853M/TAN:PTNA03035E
Email: shiv.km_muz@yahoo.co.in
Phone (91) 8368196169

UDIN: 23074748BGYBXX7063

Audit Report for the year ended 31.03.2023.
(01.04.2022 to 31.03.2023)

A.K.JALAN & ASSOCIATES
Chartered Accountants
206, Narayan Plaza, Exhibition Road,
Patna-800001 (Bihar)
Ph.0612-2219619, 91-9431015651 (M)
Email: akjalanassociates@gmail.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN AAJCA7853M
Name ARIN REAL ESTATE PRIVATE LIMITED
Address KALAMBAGH CHOWK BESIDES GRAMIN BANK , MUZAFFARPUR H.O, MAHAMMADPUR KAZI , MUZAFFARPUR ,
05-Bihar, 91-INDIA, 842001
Status 7-Private company Form Number ITR-6
Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 513429711141123

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	22,21,970
	Book Profit under MAT, where applicable	3	21,37,522
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	5,77,713
	Interest and Fee Payable	6	79,126
	Total tax, interest and Fee payable	7	6,56,839
Accreted Income and Tax Detail	Taxes Paid	8	50,100
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 6,06,740
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KRISHNA MOHAN KUMAR in the capacity of
Director having PAN AGSPK7971L from IP address 117.245.2.96 on 14-
Nov-2023 16:13:26 at Muzaffarpur (Place) DSC Sl.No & Issuer 4408518 &
124237152138751933289029243532782490940CN=ProDigiSign Sub CA DSC 2022,OU=Certifying
Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AAJCA7853M06513429711141123cd228c997e44c9dc44d4c6805b806e327465b76f

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Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
513180390141123

Date of e-Filing
14-Nov-2023

Name	: Arin Real Estate Private Limited
PAN/TAN	: AAJCA7853M
Address	: Kalambag Road, Besides Gramin Bank, PS-Mithanpura, Muzaffarpur, Mahammadpur Kazi, MUZAFFARPUR, Muzaffarpur H.O, 05, 842001
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing-Type	: Original
Capacity	: Chartered Accountant
Verified By	: 074748

(This is a computer generated Acknowledgement Receipt and needs no signature)



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



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Last login: 14/11/2023 | 16:14:32

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INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. 280



e-Filing Anywhere Anytime
Income Tax Department, Government of India

PAN	AAJCA7853M
Name	ARIN REAL ESTATE PRIVATE LIMITED
Assessment Year	2023-24
Financial Year	2022-23
Major Head	Corporation Tax (0020)
Minor Head	Outstanding Demand (Regular Assessment Tax) (400)
Amount (in Rs.)	₹ 6,06,740
Amount (in words)	Rupees Six Lakh Six Thousand Seven Hundred And Forty Only
CIN	23112900080590PUNB
Mode of Payment	Net Banking
Bank Name	Punjab National Bank
Bank Reference Number	432636291
Date of Deposit	29-Nov-2023
BSR code	0300051
Challan No	01674
Tender Date	29/11/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 6,06,740
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 6,06,740
Total (In Words)		Rupees Six Lakh Six Thousand Seven Hundred And Forty Only

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Quick and Seamless



Paper
Save Environment



e-Receipt
Easy Access

RECEIPT

G.A.R. 7

Service Request Date : 14/11/2023

RN : F80400500

Payment made into : HDFC Bank

Received From :

Name : Kailash Prasad Jalan

Address : A.K. Jalan and Associates

206, Narayan Plaza Exhibition Road

Patna, Bihar

IN - 800001

Entity on whose behalf money is paid

N: U70101BR2011PTC017364

Name : ARIN REAL ESTATE PRIVATE LIMITED

Address : KALAMBAGH CHOWK, BESIDES GRAMIN BANK

PS-MITHANPURA

MUZAFFARPUR, Bihar

India - 842001

Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee for Form AOC for the financial year ending on 2023	Normal	400.00
	Additional	1600.00
	Total	2000.00

Mode of Payment: Internet Banking - HDFC Bank

Received Payment Rupees: Two Thousand Only

NOTE - The Registrar may examine this eForm any time after the same is processed by the system under Straight Through Process (STP). In case any defects or incompleteness in any respect is noticed by the Registrar, then this eForm shall be treated and labeled as defective and the eForm shall have to be filed afresh with the fee and additional fee, as applicable. (Please refer Rule 10 of the Companies (Registration of Branches and Fees) Rules, 2014)

RECEIPT

G.A.R.7

N : F80405681

Service Request Date : 14/11/2023

ment made into : HDFC Bank

eived From :

ne : Kailash Prasad Jalan

dress : A.K. Jalan and Associates

206, Narayan Plaza Exhibition Road

Patna, Bihar

IN - 800001

ity on whose behalf money is paid

N: U70101BR2011PTC017364

me : ARIN REAL ESTATE PRIVATE LIMITED

dress : KALAMBAGH CHOWK, BESIDES GRAMIN BANK

PS-MITHANPURA

MUZAFFARPUR, Bihar

India - 842001

II Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee for Form MGT-7A	Normal	400.00
Total		400.00

ode of Payment: Internet Banking - HDFC Bank

eceived Payment Rupees: Four Hundred Only

Note -The Registrar may examine this eForm any time after the same is processed by the system under Straight Through Process (STP). In case any defects or incompleteness in any respect is noticed by the Registrar, then this eForm shall be treated and labeled as defective and the eForm shall have to be filed afresh with the fee and additional fee, as applicable. (Please refer Rule 10 of the Companies (Registration Offices and Fees) Rules, 2014)

Name	: Arin Real Estate Private Limited
Regd. Office	: Kalambagh Road, Besides Gramin Bank, PS-Mithanpura, Muzaffarpur-842001 (Bihar)
Company No.	: U70101BR2011PTC017364
Date of Incorporation	: 24.08.2011
Financial Year	: 01.04.2022 to 31.03.2023
Assessment Year	: 2023-2024 AAJCA7853M@
Status	: Domestic Company
PAN	: AAJCA7853M
Method of Accounting	: Mercantile

Computation of Income

Income from Business/Profession

Net Profit as per Audited Profit & Loss Account (Annexed) 21,37,521.08

Add: Inadmissible Expenses

Assessed Tax (Income Tax/TDS/ROC/GST)	49,770.00	
Donations (80G) Bhaorao Sewa Trust (IGIMS, Patna)	50,000.00	
Depreciation W/o (As per Companies Act)	87,957.00	1,87,727.00

Gross Income **23,25,248.08**

Depreciation W/o (As per Income Tax Rules, 1962) 78,283.00

22,46,965.08

Less: Deduction u/s 80G (PAN:AAATB1049G) 25,000.00

Taxable Business Income **22,21,965.08**

Tax Payable 5,55,491.00

Add: Education Cess 22,220.00

Total Tax **5,77,711.00**

Less: TDS/TCS 50,100.00

Balance Tax **5,27,611.00**

Add: Int U/s 234A 10,276.00

Add: Int U/s 234B 42,208.00

Add: Int U/s 234C 26,642.00 79,126.00

Total Tax **6,06,737.00**

Less: Paid U/s 140A -

(0502275/15.09.2022/16308) **6,06,737.00**

Note: Bank of India, Pankaj Market, Muzaffarpur, C/A-465020110000150, IFSC-BKID0004650.

For Arin Real Estate Private Limited

(Krishna Mohan Kr)

(Director)

DIN:03594886

(Soni Kumari)

DIN:05331802

ARIN REAL ESTATE PVT. LTD


MANAGING DIRECTOR

ARIN REAL ESTATE PRIVATE LIMITED

Regd. Office: Kalambagh Road, Besides Gramin Bank
P.S.- Mithanpura, Dist-Muzaffarpur -842001 (Bihar)

Phone:91-8368196169

Email:shiv.km_muz@yahoo.co.in

To,

M/s A.K. Jalan & Associates
Chartered Accountants
206, Narayan Plaza,
Exhibition Road,
Patna-800001 (Bihar)

Sub : (1) Appointment of Auditor of our Company M/s ARIN REAL ESTATE PRIVATE LIMITED for the year ended 31st March 2023
(2) Management Certificates in respect of Balances appearing in our Books.

Dear/ Sirs,

We are pleased to inform you that your firm have been appointed tax auditor of our Company for the above year u/s 44 AB of I.T. Act, 1961. Necessary Books of Accounts and other papers are ready (will also be Produced on computers to the audit team) for your carrying out the above assignment and the certificate in respect of the undernoted balances appears in the Books of Accounts. Auditors Remuneration has already been provided in the Books. Please do the needful and oblige.

This representation letter is provided in connection with your audit u/s 44AB of the Act in connection with the accounts of the business and the balance sheet and profit and loss account and also of your report in Form No. 3CA and Form 3CD thereof.

We confirm to the best of our knowledge and belief, the following representations made to you during your audit(s):

1. That data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the entity without any further modifications.
2. That the registration or identification number, if any, under indirect tax laws including excise duty, service tax, sales tax, customs duty, etc. as informed to you and reported in Clause 4 of Form 3CD are correct and there is no other number other than what is reported in said clause.
3. That the List of books of account maintained and the address at which the books of accounts are kept as reported in Clause 11(b) has been informed by us and there are no other books and no other location at which books are kept. List of Books of accounts maintained by us: Cash Book, Bank Book, Purchase Bill, Sales Bill, Ledgers, Expense Supporting
4. The purchase, sales and inventories are valued exclusive of any tax, duty, cess or fee (by whatever name called) actually paid or incurred by us to bring the goods to the place of its location and condition as on the date of valuation. However, impact of the same on Profit or Loss for the year is Nil, which is as provided in section 145A (a) (ii) of the Income Tax Act, 1961. Hence there is no deviation from the method of valuation prescribed under section 145A.

5. We follow a policy of capitalizing an asset only after the asset has been purchased and has been put to use. The date on which the asset is put to use is as certified by us.
6. That there is no land or building or both which is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, other than what is informed by us and has been reported in Clause 17 of Form 3CD.
7. That the special deductions claimed as contemplated in Clause 19 and reported in said clause of Form 3CD are allowable and the conditions specified in relevant provisions of Income Tax Act and Rules or any other guidelines, circular, etc., issued in this behalf have been complied/satisfied by us.
8. We have not made any payments to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend (under clause 20(a) Section 36(I)(ii)).
9. No Capital Expenses have been debited to any Revenue Accounts, other than those disclosed under clause 21(a) of Form 3CD.
10. All the expenses incurred during the Year by us are for the purpose of business only.
11. No club Payments have been debited in our accounts during the year other than those disclosed under Clause 21(a).
12. No expenses of personal nature have been debited to the profit and loss account during the year.
13. There have been no amounts in the nature of penalties or fines levied on us other than what has been disclosed in Clause 21(a).
14. We have not made any payments otherwise than Account payee cheque, above Rs. 10,000.00 (Rs.35,000.00 in case of Transporters) covered u/s 40A(3) or Section 40A(3A) during the year except those which have been disclosed in Clause 21(d).
15. We have not incurred any liability of a contingent nature.
16. All transactions with any related party within the meaning of section 40(A)(2)(b) of the Act, have been disclosed in Clause 23.
17. During the previous year we have not received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a), which are required to be reported under Clause 28 of the Form 3CD.
18. We have not forfeited any amount received as advance or otherwise in the course of negotiations for transfer of a capital asset, as referred 'income from other sources' u/s 56(2)ix, which are required to be reported under Clause 29A of the Form 3CD.
19. We have not received any sum of money exceeding Rs. 50,000.00 without consideration or any immovable property having stamp duty value of more than Rs.50,000.00 either without consideration or for a consideration which is less than the stamp duty value, which are required to be reported under Clause 29B of the Form 3CD as 'income from other sources' u/s 56(2)x.
20. We have not entered in any transaction which involves 'Transfer Pricing' as referred to in sub-section (1) of section 92Ce, which are required to be reported under Clause 30A of the Form 3CD.

21. We have not entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year, which are required to be reported under Clause 30C of the Form 3CD.
22. We have not incurred any speculation loss as referred to in section 73 or 73A during the previous year other than what has been informed to you and has been reported in Clause 32(c) and 32(d).
23. The statement of tax deducted or collected contains information about all transactions which are required to be reported under Clause 34(b) of the Form 3CD.
24. Interest payable u/s 201(1A) and 206C (7) of the Act have been paid except from those cases which have been reported in Clause 34 (c) of the Form 3CD
25. That during the previous year we have not received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia), other than those details which have been informed to you based on which reporting is made in Clause 28.
26. That during the previous year we have not received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib), other than the details supplied to you based on which reporting is made under Clause 29.
27. That Loan & Deposit or the aggregate amount of such loan & Deposit, or the aggregate amount remaining unpaid or repayment of such loan or deposit together with interest if any payable thereon taken or accepted from any other person except from government, government company, Banking company or a corporation established by a central, or state or provincial act in a sum exceeding ten thousand rupees as per the provision under section 269SS and 269T were being made by account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account.
28. Each specified advance in an amount exceeding the limit specified in section 269SS and 269T were being taken or accepted or repaid by account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account.
29. We have not received or paid any amount exceeding the limit specified in section 269ST, in aggregate from/to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person otherwise than by account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account.
30. We have not received repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T otherwise than by an account payee cheque or account payee bank draft or by use of electronic clearing system through a bank account.
31. We have not received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2 which are required to be reported under Clause 36A
32. No cost audit was conducted by the Cost Auditor, during the previous year.
33. No audit was conducted either u/s 72A of the Finance act, 1994 or under Central Excise Act 1944, during the previous year.
34. The details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth Tax Act, 1957 along with details of relevant proceedings has informed by us and there is no other demand or refund other than what is reported in Clause 41.
35. We were not required to furnish statement in Form No.61 or Form No.61A or Form 61B during the previous year, the details of which are required to be reported under Clause 42 of Form 3CD.

36. We have prepared the reconciliation, wherever required, of balances reflected in the GST Portal (in GSTR- 3B, 2A and 1) with balances as reflected in books of accounts
37. Neither we nor our parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286, details of which are required to be reported under Clause 43 of Form 3CD.
38. Due to the Lockdown imposed by the Governments in wake of the COVID-19 Pandemic. The physical verification was done immediately after relaxing lockdown by the government on a later date. However, no discrepancy noticed on verification between the physical stocks and the book records.
39. There is no material adverse effect of COVID-19 pandemic exists on business and on the firm's ability to continue as a going concern.

Certificates:

- | | |
|--|---------------|
| 1. Closing Stock (WIP) | : 24356156.00 |
| (Apartment under Construction with addition of Profit) | |
| 2. Office Expenses | : Nil |
| 3. Cash in hand | : 292508.00 |

Method of Accounting : Mercantile & the Current Assets & the Liabilities are as per the Books of Accounts and are realizable and/or payable at least on the value stated in the Balance Sheet.

5. Method of valuation of Stock in Trade i.e. (WIP at Estimated Cost) Stock of Building construction materials at work Site, not valued on and not taken to the Financial Accounts of the year, on very assumption it was consumed on 100% basis.
6. Sundry Payables as on Balance sheet date i.e. 31.03.2023 on account of Flat Booking Advances etc Rs.22956372.40 Cr. (Pr.Yr. Rs.52123781.76 Cr) as per the Books of Accounts and are realizable and/or payable at least on the value stated in the Statement of Accounts under reference.

Thanking you,
Date : 22.08.2023

Yours faithfully
For M/s ARIN REAL ESTATE PRIVATE LIMITED

(Krishna Mohan Kumar)
(Director)
DIN: 03594886
ARIN REAL ESTATE PVT. LTD.

MANAGING DIRECTOR

ARIN REAL ESTATE PRIVATE LIMITED

Regd. Office: Kalambagh Road, Besides Gramin Bank

P.S.- Mithanpura, Dist-Muzaffarpur -842001 (Bihar)

Phone:91-8368196169

Email:shiv.km_muz@yahoo.co.in

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 12th Annual General Meeting of the Company will be held on 30.09.2023 at 11.00 A.M. at Registered office of the Company to transact the following business:

1. To receive, consider and adopt audited Statement of Profit and Loss for the year 2022-2023, Balance Sheet as at that date, the Directors' Report for the year ended 31st March 2023, and the Report of the Independent Auditors thereon.
2. To appoint Auditors who shall hold office for the financial year 2023-2024 from the conclusion of this Annual General Meeting till the conclusion of the next Annual General Meeting and to fix their remuneration.

The retiring Auditors, M/s. **A.K. Jalan & Associates**, Chartered Accountants 206, Narayan Plaza, Exhibition Road, Patna-800001 (Bihar) be and is hereby re-appointed as an Auditor of the Company and are eligible for re-appointment and have given a written certificate as per Section 141 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules 2014.

3. To consider declaration of dividend for the year.

By Order of the Board

ARIN REAL ESTATE PVT. LTD.

(Krishna Mohan Kumar)

Director

DIN: 03594886

MANAGING DIRECTOR

Date: 04.09.2023

Place: Muzaffarpur-842001

Notes:-

- 1) A member entitled to attend and vote at the meeting is entitled to appoint proxy/Proxies to attend and vote on a poll instead of himself/ herself and such a proxy/proxies need not be a member of the Company.
- 2) A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than ten percent of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder. A proxy form is sent herewith. Proxies submitted on behalf of the Companies, Societies, etc., must be supported by an appropriate resolution/authority as applicable.
- 3) The instrument appointing a proxy should be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
- 4) Members /proxies should bring the attendance slips duly filled in and PHOTO ID Proof for attending the meeting.

ARIN REAL ESTATE PRIVATE LIMITED

Regd. Office: Kalambagh Road, Besides Gramin Bank

P.S.- Mithanpura, Dist-Muzaffarpur -842001 (Bihar)

Phone:91-8368196169

Email:shiv.km_muz@yahoo.co.in

DIRECTOR'S REPORT TO THE SHAREHOLDERS

To,

The Members of M/s Arin Real Estate Private Limited.

Gentlemen,

Your directors are pleased to present their 12th Audit Report on the activity of your Company for its operating year 2022-2023 along with Auditors' Report thereon.

Your directors presents that company engaged in construction business of Apartment under registered development agreements with Land Lords of Trivikram Vihar, Adhunik Towers and Bose Enclave at Muzaffarpur (Bihar) & had executed development agreement for another apartments at Muzaffarpur. Progress of Project is as per the Schedule, as laid down by the Promoters. Your directors hope for better result in the time to come.

Financial position and state of affairs of the Company:

Particulars	Amount (In Lacs)	Amount (In Lacs)
	31.03.2022	31.03.2023
Gross Receipts/Sales (Including WIP of Projects)	118.90	495.87
Profit before Interest, Depreciation and Tax	8.68	22.96
Profit after Tax	4.88	15.63

Dividend Declaration:

Your Directors do not declare any dividend, keeping in view of the future requirement of funds to the Company for expansion of Trading Capacity as well as to provide additional working capital to this Business.

Change in financial position.

There were no material changes in the financial position affecting the status quo of the Company since closure of accounts on 31.03.2023.

Conservation of energy, technology absorption, Foreign Exchange earnings and outgo etc.

Your Company has only consumed Electricity supplied by BSEB. It had not absorbed any technology and had neither earned foreign exchange nor incurred anything on that account.

Green Initiatives In corporate Governance:

In line with **Green Initiative**, your Company has affected electronic delivery of Notice, Correspondence and seeks your continued support for implementation of the green initiative.

Particulars of Loans, guarantees or investments:

Your company has not directly or indirectly

- (a) Given any loan to any person or other body corporate other than usual advances envisaged in a contract of Supply of materials if any,
- (b) Given any guarantee or provide security in connection with a loan to any other body corporate or person and
- (c) Acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more. Your company has not accepted deposits from public as envisaged under Sections 73 to 76 of Companies Act, 2013 read with Companies (acceptance of Deposit) Rules, 2014.

Risk Management Policy implementation:

In today's economic environment, Risk Management is a very important part of business. The main aim of risk management is to identify, monitor and take precautionary measures in respect of the events that may pose risks for the business. Your Company's risk management is embedded in the business processes.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and redressal) Act, 2013:

The Company has in place an Anti harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressed) Act, 2013.

Auditors Remarks:

Auditors comments are self explanatory, hence not further commented upon.

Comments of the auditors on the account of the company have been considered and commented upon wherever considered necessary and is self explanatory.

The retiring Auditors, M/s. **A.K. Jalan & Associates**, Chartered Accountants 206, Narayan Plaza, Exhibition Road, Patna-800001 (Bihar) be and is hereby re-appointed as an Auditor of the Company and are eligible for re-appointment and have given a written certificate as per Section 141 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules 2014.

Employee:-

There are no employees whose particulars **under Companies (appointment & Remuneration) Rules, 2014** and as per Section 134 (3) (a) of the Companies Act, 2013 read with Rule 8 of Companies Act (Accounts) Rules 2014 and Rule 12 of Companies (Management & Administration) Rules, 2014 read with Companies (Particulars of Employees) Rules, 1975 are to be disclosed except the remuneration payable to the directors.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134 of the Companies Act, 2013 with respect to the Directors' Responsibility statement, it is hereby confirmed that:

- (i) In preparation of the accounts of the Company for the year ended 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures.
- (ii) The Directors have selected such accounting policies and intend to apply them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company or profit of the Company for the year.
- (iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for preventing and detecting fraud and other irregularities.
- (iv) The Directors have prepared the accounts on a 'going concern' basis.
- v) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

APPRECIATION:

Your Directors express their gratitude for the support of its financing Bank, Shareholders and Customers and hope the same will continue for the coming year also.

We wish to place our deep sense of appreciation and also wish to acknowledge with thanks the confidence reposed by the shareholders in the company.

With Good wishes,

For and on behalf of the Board of Directors.

M/s Arin Real Estate Private Limited

Date: 04.09.2023

Place: Muzaffarpur-842001

(Krishna Mohan Kumar)

Director

DIN: 03594886

ARIN REAL ESTATE PVT. LTD


MANAGING DIRECTOR

A. K. JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

Independent Auditor's Report

To the Members of

Arin Real Estate Private Limited, Muzaffarpur (Bihar)

Report on the Financial Statements:

We have audited the accompanying financial statements of **Arin Real Estate Private Limited** ('the Company') which comprise the Balance Sheet as at **31st March, 2023**, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

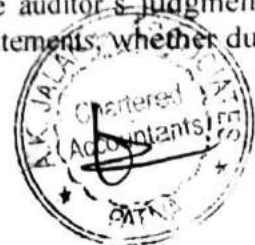
Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on the audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due



to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2014 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements as referred to in Note No. 7a to 7c to the financial statements.

(Details of pending litigations against the Company is not made known, therefore we unable to report here with and can't express any opinion to which would impact its financial position of the Company).

- ii. The Company did not have any long term contracts including any derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For A.K. Jalan & Associates
Chartered Accountants

(K.P. Jalan, FCA)

Partner

M.No.074748

FRN: 500107N



Place: Patna
Date: 04.02.2023

A. K. JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalahassociates@gmail.com

Annexure to the Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company M/s **Arin Real Estate Private Limited Muzaffarpur** for the year ended March 31,2023:

Sl.No	Particulars	Remarks
1.	Fixed Assets:	The Company is maintaining lump-sum records of its fixed Assets, showing full particulars including quantitative details and situation of such assets. Further no Fixed Assets have been disposed off and/or revalued during the year and therefore does not affect the going concern assumption. The Company has devised a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (if any) are being held in the name of the Company.
2.	Inventories:	As explained to us and in our opinion and according to the information and explanations given to us, Inventories in the Form of Construction Materials etc have been physically verified during the year by the management at reasonable intervals i.e. at the yearend (31.03.2023). Further uncompleted portion of contract i.e. Apartment (WIP) valued on estimate under percentage completion method and taken to the statement of accounts. Further valuation of these were done on eye estimation basis, exercising past experience and the material remain at construction site were not taken in to the accounts and were continued to book upon purchases on 100% consumption basis in the financial accounts of the year. In our opinion and according to the information and explanations given to us to whom we have relied upon, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and its nature of its Business. In our opinion and on the basis of our examination of the records, the Company is generally not and/or in lump sum maintaining records of its inventories i.e. Construction Materials and uncompleted portion of contract etc.



		As informed no substantial material discrepancies were noticed on such physical verification (i.e. eye verifications) of such stocks by the management as compared to book records as reported and certified by the directors and in few cases, in significant difference were noticed, have properly been dealt in the statement of accounts of the year. Further as regards valuation of stocks etc of Civil Construction contract etc, a separate undertaking to this effect has been forwarded to us by the Directors of the Company whereas in support Service Tax returns etc were not made available for our verification to ascertain the factual position as on the Balance sheet date w.r.t. treatment of Service Tax in the profitability statement here in above. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment thereof for expenses & for raising of bills of services etc. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
3.	Loans granted by the Company:	According to the information and explanations given to us and on the basis of our examination of the Books of Account, the Company has not granted any loans secured or unsecured to anybody corporate, Firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Further in our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate Firms or other parties (if any) listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company. In the case of the loans granted to the bodies corporate (if any) listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated. There are no overdue amounts in respect of the loan granted to a body corporate (if any) listed in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
4.	Loans to Directors and Investment by company:	In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and the security. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of Shares, debentures and other securities. Further According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution, therefore the terms and conditions whereof are not prejudicial to the interest of the company;
5.	Acceptance of Deposits:	According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken or raised unsecured loans amounting to Rs 1000000.00 in earlier preceding previous year from the Share



		Holders & their relatives and had also raised Rs.0.00 this year from them and had repaid Rs. 0.00 to them raised in just preceding previous, and these are bearing contractual rate of interest and are listed in the register maintained under Section 189 of the Companies Act, 2013 and these loans were raised on the basis of guarantee of the Directors. and as explained these advances (Un secured Loans) were not come within the purview of the deposits and in view of directors, the company has not violated any directives of the RBI as well as and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under and no such order of any kind have been passed by any Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, hence the same not applicable, as explained by the directors. Further the sub clauses (f) & (g) are not applicable to the Company. Further the directors and their relatives had mortgage their individual Assets to the Bank to secure the Borrowing of the Company.
6.	Maintenance of Cost Records:	The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company. The Company has not accepted any deposits from the public.
7	In respect of Statutory Dues:	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable. According to the information and explanations given to us, there are no material dues of duty of customs/excise etc which have not been deposited with the appropriate authorities on account of any dispute. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2023 for a period of more than six months from the date they became payable. However, according to information and explanations given to us, the following dues of income tax, sales tax, duty of excise, service tax and value added tax have not been deposited by the Company on account of disputes: Forum where dispute is pending- <i>Company does not have any pending litigations which would impact its financial position, since the Company had started its commercial activity this year only, however in respect of levy of late filing Fee u/s 234E, company had preferred an appeal before CIT (A) Patna.</i>



8.	Repayment of Loans:	According to the information and explanations given to us and on the basis of verification of records of the Company, Company has not defaulted in repayment of dues to a financial institution or Bank or debenture holders. The Company is enjoying substantial credit from Bank under various categories. Based on our audit procedures and on the basis of information given by the management, we report that the Company has raised term loans from Bank (Personal Loan in the name of Director) & during the year and on an overall examination of the Balance Sheet of the Company as at 31st March, 2023, we report that no funds raised on short-term basis have been used for long-term investment by the Company or vice versa and the loans so raised have properly been utilized for the intended purposes for which the Bank had granted such Loans. Further the directors and their relatives had mortgage their individual Assets to the Bank to secure the Borrowing of the Company.
9.	Utilisation of IPO and further Public offer:	The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of Shares, debentures and other securities. Further According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution, therefore the terms and conditions whereof are not prejudicial to the interest of the company;
10.	Reporting of Fraud:	According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit. Based on the audit procedures performed and the information and explanations given to us, We report that no fraud on or by the Company has been noticed or reported during the year, nor have We been informed of such case by the management, hence the amount involved could not be indicated.
11.	Approval of Managerial Remuneration:	According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
12.	Nidhi Company:	In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13.	Related Party Transactions:	According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14.	Private Placement or Preferential Issues:	According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon



15.	Non Cash Transactions:	According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16.	Register under RBI Act 1934:	The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

"Annexure B"

Independent Auditor's Report of even date on the Financial Statements of M/s **Arin Real Estate Private Limited, Muzaffarpur**, Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") As informed the matter requires to be dealt in clause (i) of Sub-section 3 of Section 143 has already been covered under the independent auditors report, therefore not required to be further commented here in under.

For A.K. Jalan & Associates
Chartered Accountants

(K.P. Jalan, FCA)

Partner

M.No.074748

FRN: 500107N

Place: Patna.

Date: 04.09.2023



A. K. JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

FORM NO. 3CA

[See rule 6G (1) (a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

We have to report that the statutory Audit of M/s Arin Real Estate Private Limited, Kalambag Road, Beside Gramin Bank, PS-Mithanpura, Muzaffarpur-842001 (PAN: AAJCA7853M) was conducted by us, in pursuance of the provision of the Companies Act, 2013, and we annex hereto a copy of our Audit Report for the Year ended on 31/03/2023 dt.04.09.2023 and a copy of the Audited balance sheet as at 31st March, 2023 along with a copy each of –

- The audited Profit and Loss Account for the year ended on 31st March, 2023.
- The audited Balance Sheet as at 31st March'2023
- Documents declared by the said Act to be part of, or annexed to the Profit and Loss Account and Balance Sheet.

A further Report as required under the proviso to section 44AB is furnished in Form No. 3CD annexed hereto. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD, and the Annexure thereto are true and correct, subject to the following observations/qualifications (If Any):. The Company did not have any long term contracts including any derivative contracts for which there were any material foreseeable losses. As informed the Company is engaged in the Apartment construction work and the length of the work involves more than a year time hence the chances of cost escalation over the period always prevails and could not be ruled out. Further the time over run status of the project in hand or have already been completed, details thereof could not be made available to report here with. Refer to Notes on Accounts in Schedule "27" enclosed.

For A.K. Jalan & Associates
Chartered Accountants

Place: Patna - 1

Date: 04.09.2023

(K. P. JALAN)

Partner

M.NO. 074748

PAN : AAFFM6947D

FRN: 500107N

UDIN: 23074748BGYBXX7063



[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the assessee	M/s ARIN REAL ESTATE PRIVATE LIMITED
2. Address	Kalam Bagh Road, Besides Gramin Bank, PS- Mithanpura, Muzaffarpur-842001 (Bihar)
3. Permanent Account Number	AAJCA7853M
4. Whether the Assessee is liable to pay indirect tax like excise duty, service tax, GST, sales tax, customs duty etc. If yes, please furnish the registration number or any other identification number allotted for the same	Yes; Service Tax No AAJCA7853MSD001 GSTIN-10AAJCA7853M1ZG
5. Status	Private Limited Company.
6. Previous year ended	2022-2023 (31st March 2023)
7. Assessment year	2023-2024
8. Indicate the relevant clause of section 44AB under which the audit has been conducted.	U/s 44AB

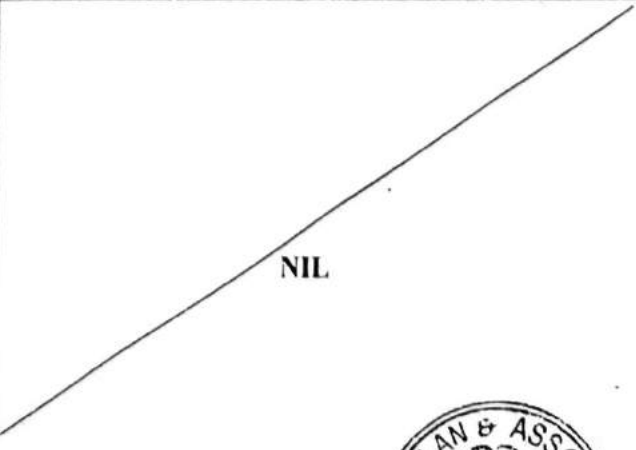
PART - B

9.(a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	Not Applicable
(b)	If there is any change in the partners / members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	No Change took place amongst the Share Holders of the Company since last year.
10.(a)	Nature of business or profession. [If more than one business or profession is carried on during the previous year nature of every business or profession]	Builder/Apartment Construction under development agreement. (Code:06002)
(b)	If there is any change in the nature of business or profession, the particulars of such change.	Certified to No Change
11.(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Prescribed
(b)	Books of account maintained and the address at which the books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)	Cash Book, Ledger, Journal etc. Computer generated System, using specialized software "Telly" and could not be stored by us and kept at its R/O: Kalam Bagh Road, Besides Gramin Bank, PS- Mithanpura, Muzaffarpur-842001 (Bihar)



(c)	List of books of account examined.	Cash book, Ledger, Journal, (All are maintained in computer system) & verified on Computer only			
12.	Whether the profit and loss account includes any Profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section.)	Not Included			
13.(a)	Method of accounting employed in the previous year.	Closing Stock (WIP) valued on estimate Basis and with addition of Revenue (if any)			
(b)	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	Method of accounting consistently followed, as certified by the Management.			
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No Deviation			
14. (a)	Method of valuation of closing stock employed in the previous year.	Apartment Construction Work (Including cost of unsold flat) valued at estimated cost (AS-07) Please refer to Notes on Account in Schedule "27" attached.			
(b)	In the case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
15.	Give the following particulars of the capital assets converted into stock in trade.	No Capital Asset Converted in to Stock in Trade			
a.	Description of Capital assets				
b.	Date of acquisition				
c.	Cost of acquisition				
d.	Amount at which the asset converted into stock-in-trade.	Nil			
16.	Amounts not credited to the profit and loss Account, being, -	Nil			
(a).	The items falling within the scope section 28:	Nil			
(b).	The performa credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax valued added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
(c).	Escalation claims accepted during the previous year;	Nil			



(d).	Any other item of income;	Nil		
(e)	Capital receipt, if any.	Nil		
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish.	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
		10 Flats of Bose Enclave & 1 of Trivikram Vihar at Muzaffarpur.	49587200.00	Not made available
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :--	As per Annexure TAR-1 attached in Schedule "27". Nat Applicable.		
(a).	Description of asset/block of assets.			
(b).	Rate of depreciation.			
(c).	Actual cost of written down value, as the case may be.			
(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of--			
i)	Modified Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994.			
ii)	Change in rate of exchange of currency and			
iii)	Subsidy or grant or reimbursement, by whatever name called.			
(e)	Depreciation allowable.			
(f)	Written down value at the end of the year.			
19.	Amounts admissible under Section 32AD, 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E :-	Nil		
a.	32AD			
b.	33AB			
c.	33ABA			
d.	33AC (Wherever applicable)			
e.	35			
f.	35ABB			
g.	35AC			
h.	35CCA			
i.	35CCB			
j.	35D			
k.	35DD			
l.	35DDA			
m.	35E			



20.(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Yes, Rs.36200.00 was paid as Bonus and Explained, It is Within the norms.
(b)	Any sum received from employees for various funds as referred to in section 36(1)(va):	Nil
21.	Amounts debited to the profit and loss account, being :-	
	Expenditure of capital nature;	Nil (Reportedly- Nil)
	Expenditure of personal nature;	Nil Please Note No. 2 of Annexure enclosed.
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Expenditure incurred at clubs, --	Nil
	As entrance fees and subscriptions.	Nil
	As cost for club services and facilities used;	Nil
	Expenditure by way of penalty or fine for violation of any law for the time being inforce;	Upon test check no such entry found, Further the assessee has recorded revenue periodically and we have taken into account as per the financial entries made in to books of accounts.
	Any other penalty or fine :	Interest Rs.49770.00 paid on delayed payment of Govt. Dues except this upon test check no such item found
	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Upon test checking, no such entry was found.
21(b)	Amounts inadmissible under section 40(a);	Nil
i)	As payment to non-resident referred to in sub-clause (i)	Nil
21 (A)	Details of payment on which tax is not deducted.	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
21 (B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200 (1)	Nil
	i) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
	V) Amount of Tax Deducted	
ii)	As payment referred to in sub-clause (ia)	Nil
21 (A)	Details of payment on which tax is not deducted	Nil



	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
21 (B)	Details of payment on which tax has been deducted but has not been paid on before the due date specified in sub-section (1) of section 139	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
	V) Amount of tax deducted	
	VI) Amount out of (V) deposited, if any	
(iii)	Under sub-clause (ic) (Wherever applicable)	Nil
(iv)	Under sub-clause (iia)	Nil
(v)	Under sub-clause (iib)	Nil
(vi)	Under sub-clause (iii)	Nil
	A) Date of payment	
	B) Amount of Payment	
	C) Name and address of the payee	
(vii)	Under sub-clause (iv)	Nil
(viii)	Under sub-clause (v)	Nil
21 (C)	Interest, salary, bonus, commission or remuneration inadmissible under section 40(2) 40(ba) and computation thereof.	N.A However Directors Remuneration Paid Rs.1080000.00.
(d)	Disallowance/deemed income under section 40A(3)	Nil
21 (A)	On the basis of examination of Books of Accounts and other relevant records/evidence, whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, if not, please furnish the details	Note No. 07 of Annexure A Enclosed.
	Serial Number	
	Date of Payment	
	Nature of Payment	
	Amount	
	Name & PAN of the Payee if available	
21 (B)	On the basis of examination of Books of Accounts and other relevant records/evidence, whether the payment referred to in section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, if not, please furnish the	Note No. 07 of Annexure A Enclosed.



	details of amounts deemed to be the profits and gains of Business or profession under section 40A(3).	
i	Serial Number	
ii	Date of Payment	
iii	Nature of Payment	
iv	Amount	
v	Name & PAN of the Payee if available	
21 (e)	Provision for payment of gratuity not allowable under section 40A(7);	Nil
(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
(g)	Particulars of any liability of a contingent nature.	Nil
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	Nil
(i)	Amount inadmissible under the proviso to section 36(1)(iii).;	
	whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, [Yes/No]	Yes
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act 2006	Nil
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Please refer Note No. 03 of Annexure 'A' attached.
24	Amounts deemed to be profits and gains under section 32AD, 33AB or 33ABA or 33AC.	Nil
(25)	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, any sum payable to Railways u/s 43B(g) which is not allowable as deduction for non payment, the liability for which:-	Nil
(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	Nil



(a)	Paid during the previous year;	Nil
(b)	Not paid during the previous year;	Nil
(B)	Was incurred in the previous year and was	
(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil
(b)	Not paid on or before the aforesaid date.	GST Rs.242551.00 paid on 09.06.2023 & TDS Payable Rs.87700.00 paid on 25.04.2023
	(*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	Taxes (GST) related to trading account were passed through the P/L A/c, value added tax was calculated on sales and net of input credit on purchases were paid off to the govt. a/c, as explained.
27 (a)	Amount of Modified Value Added Tax credits availed or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.	Nil
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Upon test check no such items were found.
28	Whether during the previous year the Assessee has received any property being Share of a Company in which the Public are substantially interested without consideration or for inadequate consideration as referred to section 56(2)(viiia), if yes please furnish the details of the same	Nil
29	Whether during the previous year the Assessee has received any consideration or for issue of Share which exceeds the fair market value of the Shares as referred to section 56(2)(viiia), if yes please furnish the details of the same	Nil
29A	Details of amount chargeable u/s 56(2)(ix) as "income from other Sources" Yes/No, if yes, please furnish nature of income and amount thereof.	Not Applicable
29B	Details of amount chargeable u/s 56(2)(x) as "income from other Sources" Yes/No, if yes, please furnish nature of income and amount thereof.	Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque.	Nil



	[Section 69D]	
30A	Details of Primary Adjustment to Transfer Price U/s 92CE (1)	
b)	If yes, please furnish the following details:-	
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Not Applicable
	(ii) Amount (in Rs.) of primary adjustment:	Not Applicable
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)	Not Applicable
	(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	Not Applicable
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:	Not Applicable
30B	Details of Interest Expenditure incurred exceeding one Crore rupees as referred u/s 94(B)(1). (Yes/No)	Not Applicable
b)	If yes, please furnish the following details:-	
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:	
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):	
	(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:	
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	A/Y Amount (Rs.) 0.00
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:	A/Y: Amount (Rs.) 0.00
30C	a) Details of impermissible avoidance arrangements, as referred to Section 96. (Yes/No)	Not Applicable
	b) If yes, please specify:-	
	(i) Nature of the impermissible avoidance arrangement:	Not Applicable



	(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:";	Not Applicable
31(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :--	As per Schedule-04 of the Balance sheet.
(i)	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
(ii)	Amount of loan or deposit taken or accepted;	
(iii)	Whether the loan or deposit was squared up during the previous year;	
(iv)	Maximum amount outstanding in the account at any time during the previous year;	
(v)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central State or Provincial Act.)	
(b)	Particulars of each repaid of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: --	Para 05 of Annexure - "A" attached.
(i)	Name, address and permanent account number (if available with the assessee) of the payee;	
(ii)	Amount of the amount of;	
(iii)	Maximum amounts outstanding in the account at any time during the previous year;	
(iv)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
©	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No]	Yes
	The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of 27 establish of any loan or deposit taken or accepted from government, Govt.	



	Company, banking Company or a corporation established by a central or provisional act.	
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	Para 05 of Annexure –“A” attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt (in Rs.);	
	(iv) Date of receipt;	
(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	Para 05 of Annexure –“A” attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Amount of receipt (in Rs.);	
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	Para 05 of Annexure –“A” attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii) Nature of transaction;	



	(iii) Amount of payment (in Rs.);	
	iv) Date of payment;	
(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	Para 05 of Annexure –“A” attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	Para 05 of Annexure –“A” attached
	(ii) Amount of payment (in Rs.);	Para 05 of Annexure –“A” attached
32(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	Nil

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.;		No As Explained.		
(c)	Incurred any Speculation Loss referred to in section 73 during the year if yes please furnish the details of the same		Nil		
(d)	Incurred any Speculation Loss referred to in section 73A in respect of any specified business during the year if yes please furnish the details of the same		Nil		
(e)	In case of Company, deemed to carry any speculation business referred to in section 73A in respect of any specified business during the year if yes please furnish the details of the loss during the year		Nil		
33.	Section-wise details of deductions, if any, Admissible under Chapter VIA.		Rs.25000.0080G Donation to Bhaorao Sewa Trust (IGIMS, Patna) PAN:AAATB1049G		
34	Whether the assessee has complied with the provisions of Chapter XVII-B or Chapter XVII-BB regarding deduction of tax at source and regarding the		Yes Compiled on payment of Labuor Payments, Architect Fees and Director Salary etc.		



	payment thereof to the credit of the Central Government. [Yes/No]			
i	TAN No.	PTNA03035E		
ii	Section	192 B	194 J	194C
iii	Nature of Payment	Salary	0.00	Contracts
iv	Total Amount of Payment or receipts of the nature specified in column 3	1786540.00	0.00	5596022.00
v	Total Amount on which Tax was required to deducted or collected (Out of 4)	1080000.00	0.00	1811000.00
vi	Total amount on which Tax was required to deducted or collected at specified Rate (Out of 5)	1080000.00	0.00	1811000.00
vii	Amount of Tax deducted or collected (Out of 6)	51480.00	0.00	36220.00
viii	Amount of deducted or collected at less than specified rate (Out of 7)	NIL	NIL	
ix	Amount of Tax deducted or collected on 8	NIL	NIL	
x	Amount of Tax deducted or collected not deposited to the credit of Central Government out of 6 & 8	NIL	NIL	
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Yes Filed within time vide last quarter receipt no. 098189600277882 dt.25.04.2023.		
i	TAN No.	PTNT00616A		
ii	Type of Form	26Q/24Q		
iii	Due Date for Furnishing	31.05.2023		
iv	Date of furnishing if furnished	25.04.2023		
v	Statement of tax deducted /collected contains all transactions which are required to be reported.	Yes		
(c)	Payment of Interest u/s201(1A) or section 206C(7) if yes please furnish			
(d)	Details of transactions not disclosed in TDS/TCS Returns			
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Yes, Enclosed in Para -6 of Annexure - A.		
(i)	Opening Stock;			
(ii)	Purchases during the previous year;			
(iii)	Sales during the previous year;			
(iv)	Closing Stock;			



(v)	Shortage/excess, if any.	
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Nil
A.	Raw Materials:	
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Consumption during the previous year	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*Shortage/excess, if any.	
B.	Finished products/By-products :	Nil
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Quantity manufactured during the previous year;	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	Shortage/excess, if any.	
	(*Information may be given to the extent available.)	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	Nil
(a)	Total amount of distributed profits;	
(b)	Total tax paid thereon;	
(c)	Dates of payment with amounts.	
36A.	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No)	No
	(b) If yes, please furnish the following details:-	
	(i) Amount received (in Rs.):	No
	(ii) Date of receipt:";	No
37.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].	No such



38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	No such	
39.	Whether any audit was conducted under the section 72A of Finance Act 1994 if yes, furnish details of disagreement/disqualification on any matter as may be identified by the Auditor	No such	
40.	Accounting ratios with calculations as follows: -	31.03.2023	31.03.2022
(a)	Turn Over/WIP of the Assessee	Rs.49587200.00	Rs.11890000.00
(b)	Gross profit/Turnover;	10.49%	29.10
(c)	Net profit/Turnover;	4.21%	5.66%
(d)	Stock-in-trade/Turnover;	49.12%	365.87%
(e)	Material consumed/Finished goods produced.	N.A.	
41	Furnish the details of Demand raised or Refund Issued during the Previous Year under any Tax Laws other than the Income Tax Act'1961 and Wealth Tax Act'1957 along with details of relevant proceedings	Information to this effect not made available by the Assessee, however is registered dealer under the Bihar Value Added Tax.	
42.	(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? (Yes/No)		
	(b) If yes, please furnish:		
	Income-tax Department Reporting Entity Identification Number	N.A.	
	Type of Form	N.A.	
	Due date for furnishing	N.A.	
	Date of furnishing, if furnished	N.A.	
	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/ transactions which are not reported.	N.A.	
43.	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (Yes/No)	No	
	(b) if yes, please furnish the following details:		



	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity					
	(ii) Name of parent entity					
	(iii) Name of alternate reporting entity (if applicable)					
	(iv) Date of furnishing of report					
44.	Break-up of total expenditure into expenditure with registered or not registered entities under GST.					
Sl. No.	Total amount of Expenditure incurred during the year.	Expenditure in respect of entities registered under GST				Expenditure in respect of entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	28218517.33	0	0	0	0	0

Note: Assessee Company being builder of Residential Apartment Opted for GST Tax slab of 1% & 5.00% without claiming and/or taking any Input ITC on Inward supplies, therefore the value reflected in GSTR 8A/2A CGST Rs. 29326.00 & SGST Rs.29326.00 have been ignored completely.

For A.K. Jalan & Associates
Chartered Accountants

(K.P.Jalan)
Partner

Place : Patna-800001

Date : 04.09.2023



For Arin Real Estate Private Limited

(Krishna Mohan Kr)
(Director)

DIN:03594886

Smt. Kumari
(Soni Kumari)
(Director)

DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR

Annexure I

PART A

1. Name of the assessee	M/s ARIN REAL ESTATE PRIVATE LIMITED
2. Address	Kalam Bagh Road, Besides Gramin Bank, PS- Mithanpura, Muzaffarpur-842001 (Bihar)
3. Permanent Account Number	AAJCA7853M
4. Whether the Assessee is liable to pay indirect tax like excise duty, service tax, GST, sales tax, customs duty etc. If yes, please furnish the registration number or any other identification number allotted for the same	Yes; Service Tax No AAJCA7853MSD001. SGT-10AAJCA7853MIZG
5. Status	Private Limited Company.
6. Previous year ended	2022-2023 (31st March 2023)
7. Assessment year	2023-2024
8. Indicate the relevant clause of section 44AB under which the audit has been conducted.	U/s 44AB

Nature of Business: Builders/Developers etc Code: 06004

Sl.No.	Parameters	31.03.2023	31.03.2022
1.	Paid-up Share Capital	420,000.00	420,000.00
2.	Share Application Money	-	-
3.	Reserve & Surplus	8605,987.41	7,043,188.33
4.	Secured Loans	685,368.00	832,580.00
5.	Unsecured Loans	1,000,000.00	1,000,000.00
6.	Current Liabilities and Provisions	28014290.78	57,671,055.90
7.	Total of Balance Sheet	38725,646.19	66,966,824.23
8.	Gross Turnover	49,587,200.00	11,890,000.00
9.	Gross Profit	5,203,071.62	3,460,479.00
10.	Commission Received	-	-
11.	Commission Paid	-	-
12.	Interest Received	-	-
13.	Interest Paid	70,912.00	84,748.00
14.	Depreciation as per Books of A/c's	87,957.00	110,922.00
15.	Net Profit (Loss) Before Tax	2,137,521.08	672,804.78
16.	Taxes on income paid/provided for in the Books.	577,711.00	192,879.00

For A.K. Jalan & Associates
Chartered Accountants(K.P.Jalan)
PartnerPlace : Patna-800001
Date : 04.09.2023

For Arin Real Estate Private Limited.

(Krishna Mohan Kr)
(Director)
DIN:03594886Soni Kumari
(Soni Kumari)
(Director)
DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR

Annexure - A

COMMENT OF AUDITORS on statement of particulars in Form No. 3CD annexed to and forming part of those of for the year ended 31st March'2023.

01. Item No. 18(a) : As Per schedule "03" of Fixed Assets Enclosed.

Note: Figures of the opening WDV of block of assets have been taken from the previous Income Tax records of the Assessee.

02. Item No. : 21

Log book for Vehicle expenses (If any), Telephone & Mobile Phone etc. have not been maintained. As explained, all expenses are being incurred during the course of the business, as such personal expenses were not charged off to the Revenue.

03. Item No. 23.

Particulars of Payments made to persons specified in section 40A (2)(b).

Name of Persons	Relationship	Amount	Account Head
Krishna Mohan Kumar (AGSPK7971L)	Director	720000.00	Salary
Soni Kumar (CMOPK1495F)	Director	360000.00	Salary

04. Item No.31 (a)

Name & Address	PAN	Amount of loan or deposit taken or accepted.	Whether the loan or deposit was squared up during the previous year	Maximum amount O/s in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee Cheque or Bank Draft.

Note : Each loan/deposits have been taken by account payee cheques/draft as per explanation Received from the Assesses.

05. Item No.31 (b)(ba,bb,bc,bd)

Name & Address	PAN	Amount of the repayment any time during the previous year	Maximum amount O/s in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee Cheque or Bank Draft.

Note : Each loan/deposits have been repaid by account payee cheques/draft as per explanation received from the Assesses.

06. Item No. 35 (a)

Stock Records of Consumable Materials at work site have not been maintained and the Contract Stock (WIP) valued on estimate, as such details could not be given:



07. Item No. 21 (A) & (B)

The Assessee has not made any payment of this nature in Cash exceeding Rs.10000/- or more, however payment less than Rs.10000/- were made against the purchases/expenses on numerous days. Further cash was also deposited in to the CBS A/c of the various supplier firm on numerous occasion. Details of such payments were not made available as such could not be quantified here with for the day or year as whole. So far as payments by Cheques and Drafts are concerned, It could not be practicable for us to verify whether payments in excess of Rs. 10000.00 have been made otherwise than by crossed Cheque or Bank Draft as the Bank statement draft making slips do not specify, whether Cheque Drafts are crossed or not.

We have been given to understand that the amendment relating to payments for any expenditure covered u/s 40A(3) to be made by account payee cheque or account payee bank draft has been made effective from 14.07.2006, and as explained the same have been dealt in to accounts and a certificate to this effect is already appended to this report.

08. Item No. 27 (A) & (B) Details of EPF & ESI Payment : NIL

For A.K. Jalan & Associates
Chartered Accountants

(K.P.Jalan)

Partner

Place : Patna-800001

Date : 04.09.2023



For Arin Real Estate Private Limited.

(Krishna Mohan Kr)

(Director)

DIN:03594886

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR

Soni Kumari
(Soni Kumari)

(Director)

DIN:05331802

ARIN REAL ESTATE PRIVATE LIMITED

Regd. Office: Kalambagh Road, Besides Gramin Bank

P.S.- Mithanpura, Dist-Muzaffarpur -842001 (Bihar)

Phone:91-8252463600/7250353600

Email:shiv.km_muz@yahoo.co.in

M/s A.K.JALAN & ASSOCIATES
 CHARTERED ACCOUNTANTS
 206, NARAYAN PLAZA,
EXHIBITION ROAD, PATNA-800001 (BIHAR)

Dear Sir,

Sub: Certificate for payments relating to any expenditure covered under section 40A(3), Sub Section (1D) of Section 206C regarding levy of TCS and accepting and/or repayment of loan or deposit in an amount exceeding the limit specified in section 269SS and/or section 269ST/269T of the I.T. Act, 1961. Accounting Year 2022-2023.

We hereby certify that all the payments relating to expenditure and purchase or goods either directly or on account to suppliers of services or goods was made at a time have either been made by account payee cheque or by account payee bank draft.

We also certify that each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted and each repayment of loan or deposit in an amount exceeding the limit specified in section 269T have been made through an account payee cheque or an account payee bank draft.

Further we certify that the amount exceeding the limit specified in section as laid down in Sub Section (1D) of Section 206C regarding levy of TCS have been made through an account payee cheque or an account payee bank draft and was properly been complied.

Thanking You

Yours faithfully

For Arin Real Estate Private Limited.

(Krishna Mohan Kr)
 (Director)
 DIN:03594886

Soni Kumari
 (Soni Kumari)
 (Director)
 DIN:05331802

Dated: 04.09.2023

ARIN REAL ESTATE PVT. LTD


 MANAGING DIRECTOR



M/s Arin Real Estate Private Limited
Regd. Off: Kalambagh Road, Besides Gramin Bank, PS-Mithanpura, Muzaffarpur-842001 (Bihar)
Balane Sheet as on 31st March 2023

Particulars	Note Ref.	Current Yr. (Am't in Rs.) 31.03.2023	Current Yr. (Am't in Rs.) 31.03.2022
<u>EQUITY AND LIABILITIES</u>			
<u>1. Shareholders' funds</u>			
a. Share Capital	1	4,20,000.00	4,20,000.00
b. Reserves and Surplus	2	86,05,987.41	70,43,188.33
c. Money Recived against Share Warrants			
2. Share Application Money Pending for Allotment or Refund		-	-
<u>3. Non-Current Liabilities</u>			
a. Long-Term Borrowings	3	16,85,368.00	18,32,580.00
b. Deferred Tax Liabilities		-	-
c. Other Long Term Liabilities	4	-	-
d. Long-Term Provisions	5	-	-
<u>4. Current Liabilities</u>			
a. Short-Term Borrowings	6	-	-
b. Trade Payables		-	-
c. Other Current Liabilities	7	2,80,14,290.78	5,76,71,055.90
d. Short-Term Provisions	8	-	-
e. Contingent Liabilities & Commitments	17	-	-
Total		3,87,25,646.19	6,69,66,824.23
<u>ASSETS</u>			
<u>1. Non-current assets</u>			
<u>a. Fixed Assets (Properties, Plants & Equipments)</u>			
i. Tangible Assets	26	1,62,450.00	2,50,407.00
b. Non-Current Investments	9	-	-
c. Deferred Tax Assets (Net)		42,530.00	39,541.00
d. Long-Term Loans and Advances	10.	-	-
<u>2. Current Assets</u>			
a. Current Investments and Non Current Investments	12	-	-
b. Inventories (Apartment Construction WIP)	13	3,33,56,156.00	4,35,01,513.00
c. Trade Receivables	14	-	89,79,620.00
d. Cash and Cash Equivalents	15	91,17,275.19	41,87,241.99
e. Short-Term Loans and Advances	16	30,47,235.00	1,00,08,500.00
f. Other Current Assets (Preliminary Exp.)	11	-	-
Total		3,87,25,646.19	6,69,66,824.23

Patna-1 Dated:04.09.2023

Notes on Accounts as per Schedule "27" Attached.

Signed in terms of our separate report of even date attached.

For A.K. Jalan & Associates

For Arin Real Estate Private Limited.

Chartered Accountants

(K.P.Jalan)

Partner

(Krishna Mohan Kr)

(Director)

DIN:03594886

Soni-kumari
(Soni Kumari)

(Director)

DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR



Profit and loss statement for the year ended 31st March 2023 (01.04.2022 to 31.03.2023)

Particulars	Note No.	Current Yr. (Am't in Rs.) 31.03.2023	Current Yr. (Am't in Rs.) 31.03.2022
A. Revenue from Operations (Sales)	18 & 19		
Flats Sold (11 Nos.) 1Nos Trivikram Vihar & 10No.Bose Encklave. (Previous Year 3 Nos)		4,95,87,200.00	1,18,90,000.00
(WIP) of Apartments with addition of deemed Profit under P C M (AS-7) of Valuation of in trade Stock		2,43,56,156.00	4,35,01,513.88
B. Other Income	21	2,153.29	2,122.50
C. Total Revenue(A+B)		7,39,45,509.29	5,53,93,636.38
D. Expenses:			
Cost of Materials/Services Consumed (Apartment WIP)	25	6,87,40,284.38	5,19,31,034.88
Changes in Inven. of Finished Goods	24	-	-
Employee Benefits Expenses	22	18,79,614.00	16,65,546.00
Finance Costs	20	1,06,416.33	87,293.72
Depreciation and Amortization Expenses	27	87,957.00	1,10,922.00
Other Expenses	23	9,93,716.50	9,26,035.00
Total Expenses		7,18,07,988.21	5,47,20,831.60
E. Profit before Exceptionary Items and Tax (C-D)		21,37,521.08	6,72,804.78
F. Exceptional Items		-	-
G. Profit Before Extraordinary Items and Tax (E-F)		21,37,521.08	6,72,804.78
H. Extraordinary Items	4.31	-	-
I. Profit Before Tax (G+H)		21,37,521.08	6,72,804.78
J. Tax Expenses:			
(1) Current Tax	5,77,711.00	-	1,92,879.00
(2) Deferred Tax (Assets)	2,989.00	5,74,722.00	8,277.00
K. Profit/(Loss) for the period from continuing Operations (I-J)		15,62,799.08	4,88,202.78
L. Profit/(Loss) from discontinuing operations		-	-
M. Tax Expenses of Discontinuing Operations		-	-
N. Profit/(Loss) from Discontinuing operations (A'Tax)(L-M)		-	-
O. Profit (Loss) for the period (K+N)		15,62,799.08	4,88,202.78
P. Earnings per Equity Share:			
1. Basic		37.21	11.62
2. Diluted		-	-

Notes on Accounts as per Schedule "27" Attached.

Signed in terms of our separate report of even date attached.

For A.K. Jalan & Associates

For Arin Real Estate Private Limited.

Chartered Accountants

Patna-1/Dated:04.09.2023

(K.P.Jalan)

Partner

(Krishna Mohan Kr)

(Director)

DIN:03594886

Soni Kumari

(Soni Kumari)

(Director)

DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR



(01.04.2022 to 31.03.2023)

1. Share Capital	Current Yr. (Am't in Rs.) 31.03.2023	Current Yr. (Am't in Rs.) 31.03.2022
-------------------------	---	---

Equity Share Capital

a) Authorised Share Capital 100000 Equity Shares of Rs.10/-	10,00,000.00	10,00,000.00
b) Issued, Subscribed and Fully Paid Share Capital 42000 Equity Shares of Rs.10/- (Fully Paid-up)	4,20,000.00	4,20,000.00
c) Calls Unpaid	-	-
d) Forfeited Shares	-	-
Share Application Money Pending Allotment and or Refund.	-	-

a) There has been no transfer in the Share Capital during the year as per the Share Transfer Register. The Company has only one class of equity shares having a par value of Rs. 10.00 each. Each holder of the equity shares is entitled to One Vote per share in the event of repayment of share capital, the same will be in proportion to the number of equity shares held.

b) Reconciliation of the Number of shares and amount outstanding at the beginning and at the end of reporting period.

Ordinary Share Capital	Nos.(31.03.23)	Nos.(31.03.22)
At the beginning of the year	42,000.00	42,000.00
Issued during the Year	-	-
At the end of the year	42,000.00	42,000.00

c) Details of shares held by share holder holding more than 5% Shares in the Company.

Ordinary Shares with voting rights.

Name of Share Holder	No of Eq.Shares (31.03.2023)		Nos. 31.03.2022
	No.	Percentage	
Krishna Mohan Kumar (AGSPK7971L/DIN:03594886)	7,000.00	16.67	7,000.00
Gaurishanker Pandey (AHPP3020A)	32,000.00	76.19	32,000.00
Manoj Kr.Manish (AYRPM16386N)(Date of Resigning 07.07.12)	3,000.00	7.14	3,000.00
Soni Kumari (PAN: CMGPK1495F/DIN:05331802) (Date of Appointment 07.07.2012)	-	-	-
Total	42,000.00	100.00	42,000.00

Preference Share Capital

a) Authorised Share Capital	-	-
b) Issued, Subscribed and Fully Paid Share Capital	-	-
c) Calls Unpaid	-	-
d) Forfeited Shares	-	-
Total	4,20,000.00	4,20,000.00

2. Reserves and Surplus

a) Capital Reserves	-	-
b) Capital Redemption Reserves	-	-
c) Securities Premium Reserves	-	-
d) Debenture Redemption Reserves	-	-
e) Revaluation Reserve	-	-
f) Other Reserve/Fund	-	-
g) Surplus		
Opening Balance	70,43,188.33	65,54,985.36
Add: This Year	15,62,799.08	4,88,202.78
	86,05,987.41	70,43,188.33



A) Secured

a) Bonds/Debentures

b) Term/Loans

Over Draft from BOI, Muzaffarpur-465062610000002/EKID0004650

(Secured against Personal Guarantee of the Directors, as explained)

c) Deferred Payment Liabilities

6,85,368.00 8,32,580.00

6,85,368.00 8,32,580.00

B) Unsecured

a) Bonds/Debentures

b) Unsecured Loans

Gauri Shankar Pandey (PAN: AHIPP3020A)

c) Deferred Payment Liabilities

d) Deposits

Total (A+B)

10,00,000.00 10,00,000.00

16,85,368.00 18,32,580.00

4. Other Long Term Liabilities

a) Trade Payables

b) Others

5. Long-Term Provisions

a) Provision for Employee Benefits

b) Others

6. Short-Term Borrowings**A) Secured**

a) Loans Repayable on Demand

b) Loans and Advances from Related Parties

c) Deposits

d) Other Loans and Advances

B) Unsecured

a) Loans Repayable on Demand

b) Loans and Advances from Related Parties

c) Deposits

d) Other Loans and Advances

Total (A+B)

7. Other Current Liabilities

a) Current Maturities of Long Term Debt

b) Current Maturities of Finance Lease Obligation

c) Interest Accrued but not due on Borrowings

d) Interest Accrued and due on Borrowings

e) Interest received in Advance

f) Unpaid Dividends

g) Refundable Share Application Money

h) Unmatured Deposits and Interest Accrued thereon

i) Unmatured Debentures and Interest

j) Other Payables**Flat Booking Advances**

(As per Details Attached)

Summary Creditors for Goods

Chandra Shekhar Singh (Jaccuzi Enterprises)

Kunal Gaurav

Rama Hardware Stores

Krrs White Bricks

Vitara India Glass

2,29,56,372.40 #####

5,34,638.38

67,031.00

4,79,226.00

12,698.26

3,63,942.00

4,06,947.88

12,926.00



Directors Remuneration Payable

Krishna Mohan Kumar

4,84,700.00

8,13,060.00

Soni Kumari

13,87,520.00

18,72,220.00

10,30,640.00

Others Payables

GST Payable (09.06.2023)

2,42,551.00

1,99,436.00

TDS Payable (192B) Directors Remuneration 25.04.2023

51,480.00

51,480.00

TDS Payable (194C) 25.04.2023

36,220.00

3,30,251.00

35,540.00

Income Tax Provisions (A/Y:2022-23)

-

1,92,879.00

Income Tax Provisions (A/Y:2023-24)

5,77,711.00

-

Daily Labour Wages Payable

3,08,774.00

3,24,842.00

A K Jalan & Associates CA Patna

Accountant Salary (Part Time) Payable

1,44,000.00

1,08,000.00

GST/TDS Work Expenses Payable

1,20,000.00

90,000.00

ROC Filing Fees & Expenses Payable

1,32,500.00

1,06,000.00

Audit/Legal Fees etc Payable

3,45,000.00

7,41,500.00

2,70,000.00

2,80,14,290.78**5,76,71,055.90****8. Short-term provisions**

a) Provisions for Employee Benefits

-

b) Others

-

9. Non-Current Investments

a) Trade Investments

-

b) Investment Property

-

c) Investments in Equity instruments

-

d) Investments in Preference shares

-

e) Investments in Government and Trust securities

-

f) Investments in debentures or bonds

-

g) Investments in Mutual funds

-

h) Investments in Partnership firms

-

i) Other Non-Current Investments

-

10. Long Terms Loans and Advances**A) Secured Considered Good**

a) Capital Advances

-

b) Security Deposits

-

c) Loans and Advances to Related Parties

-

d) Other Loans and Advances

-

B) Unsecured considered good

a) Capital Advances

-

b) Security Deposits

-

c) Loans and Advances to Related Parties

-

d) Other Loans and Advances

-

Total (A+B+C)

-

11. Other Non-Current Assets**A) Long Term Receivables**

a) Secured Considered Good

-

b) Unsecured Considered Good

-

c) Doubtful

-

B) Preliminary Expenses (To the extent not Written Off)

-

Less: Preliminary Expenses Written Off

-



- a) Investments in Equity Instruments
- b) Investments in Preference Shares
- c) Investments in Government or Trust Securities
- d) Investments in Debentures or Bonds
- e) Investments in Mutual funds
- f) Investments in Partnership Firms
- g) Other Current Investments

13. Inventories (As per Inventories taken, valued & certified by the Directors)

(Trivikram Vihar 3 Blocks) Adhunik Towers & Bose Enclave at Muzaffarpur (Bihar)

a) Raw Materials (At Cost)	-	-
b) Work in Progress (with Addition of deemed Profit under P.C.M.)	2,43,56,156.00	#####
c) Finished Goods (At Average Production Cost)	-	-
d) Stock in Trade	-	-
	2,43,56,156.00	4,35,01,513.88

14. Trade Receivables (Unsecured)

a) Sundry Debtors (Details Separately enclosed)	-	89,79,620.36
Less: Allowance for Bad debts	-	-
	-	89,79,620.36

15. Cash and Cash Equivalents

a) Balances with Scheduled Bank with			
BOI, Muzaffarpur C/A-465020110000150/BKID0004650	48,657.02		84,527.28
BOI, Kanhauli C/A-576120110000276/BKID0005761	85,64,955.17	86,13,612.19	28,57,198.74
b) Cheques, Drafts in Hands	-	-	-
c) Cash in Hand (As per Computerised Cash Book)	2,92,508.00		12,45,515.97
d) FDR with BOI, Muzaffarpur (Pledged for BG issued in favor of Govt Agency)	2,11,155.00		-
	91,17,275.19	41,87,241.99	

16. Short Term Loans and Advances

- a) Loans and adv. to Related Parties (Unsecured)

b) Others

Advances to Land Lord (Against Agreement)

Allied Vintrade (P) Ltd.	10,00,000.00		10,00,000.00
Rama Shankar Sahini (Land Advance)	3,04,000.00		3,04,000.00
Savitri Singh (For Land Kalambagh Road)	4,00,000.00		4,00,000.00
Sahmit Sinha (Land Advance)	1,80,000.00		-
Neeraj Srivastva (Land Advance)	2,00,000.00		2,00,000.00
Ramesh Kumar Sharan (Land Advances)	3,80,000.00		3,80,000.00
Anand Raj	6,00,000.00		-
Land Lease Rent (Priya Ranjan Kumar)	1,95,000.00	32,59,000.00	1,95,000.00

Other Loans & Advances etc

Balajee Hyundai (Loans)	-		17,32,700.00
Gurukul Pandey	1,46,670.00		1,46,670.00
K.P. Jalan (Against Accrued/Actual Liability)	3,71,465.00		3,71,465.00
Mahima Kumar	1,80,000.00		1,80,000.00
Nishi P. Sumant	1,00,000.00		1,00,000.00
Suresh Sahani	50,000.00		50,000.00
Rajiv Ranjan	75,000.00		-
Sumant Prasara	80,000.00		80,000.00
Sunay Kumar	-		50,000.00
Kesariya Khadi & Lines	1,10,000.00		-
Kundan	1,00,000.00		-
Pappu Kumar	75,000.00		-
Rajiv Kumar	3,50,000.00	16,38,135.00	-



Neeta Kumar			32,00,000.00
Ravindra Nath Choudhary			7,00,000.00
Ravindra Seema			8,00,000.00
Ladle Khan			1,00,000.00
	1,00,000.00	1,00,000.00	

TDS/TCS Receivables A/Y:2023-24

50,100.00 18,665.00
50,47,235.00 1,00,08,500.00

17. Contingent Liabilities and Commitments
(to the extent not provided for)

A) Contingent liabilities

- a) Claims against the Company not acknowledgment as debt
b) Guarantees
c) Other money for which the company is contingently liable

B) Commitments

- a) Estimated Amount of Contracts Unexecuted on Capital Account
b) Uncalled Liability on Shares and Other
c) Investments Partly Paid
d) Other Commitments

18. Revenue from Operations (for Companies other than a Finance Company)

a) Revenue from Sales of Products

Sales of Flats (10 Nos Bose Enclave/1 No Trivikram) (Prev. Yr. 3 Flats)

4,95,87,200.00 #####

- b) Other operating revenues

Less: Excise duty

4,95,87,200.00 1,18,90,000.00

19. Revenue from Operations
(for Finance Companies)

- a) Bank Interest (Bank of India)
b) Other Financial Services

20. Finance Costs

- a) Interest Expenses (Bank)
b) Other Borrowing Costs
c) Loan Processing Charges
d) Bank Commission/Charges

70,912.00 84,748.00
- -
- -
35,504.33 2,545.72
1,06,416.33 87,293.72

21. Other Income

- a) Interest on Govt Bonds/FDR Intt
b) Balance Written Back/Off (IGST & EPF/ESI)
b) Rounded Off
c) Rebate Discount Received

2,155.00 2,122.50
- -
(1.71) -
- -
2,153.29 2,122.50

22. Employee Benefits Expense

- a) Salaries and Wages to Staffs (Incl. Part Time Accountant Rs.36000.00)
b) Bonus Paid to Staffs
c) Contribution to Provident and Other Funds

7,06,540.00 5,08,500.00
36,200.00 30,200.00

d) Directors Remuneration

Krishna Mohan Kumar
Soni Kumari

7,20,000.00
3,60,000.00 10,80,000.00 10,80,000.00
56,874.00 46,846.00

- c) Staff Welfare Expenses

18,79,614.00 16,65,546.00



Repairs & Maintenance Expenses	22,540.00	16,698.00
Advertisement & Publicity (Sales Promotion/Marketing Exp)	4,55,870.00	3,49,878.00
Sales Promotions Exp	50,000.00	2,00,000.00
Travelling & Conveyance	95,974.00	68,545.00
Telephone & Mobile Exp	23,250.00	30,455.00
Audit/Legal Fees (Incl. Re-imbursment of Expenses)	75,000.00	75,000.00
Donations (80G) Bhaorao Sewa Trust (IGIMS, Patna) (PAN:AAATB1049G)	50,000.00	
Postage & Courier Expenses	3,540.00	2,845.00
Printing & Stationary Expenses	11,450.00	10,455.00
GST/TDS Work Expenses (A/Y: 2023-24)	30,000.00	30,000.00
ROC Filling Fees & Expenses	26,500.00	26,500.00
Miscellaneous Expenses (As certified)	89,622.50	63,954.00
Puja & Donations	10,200.00	9,455.00
Assessed Tax /Income Tax/TDS/ROC/GST	49,770.00	2,21,082.50
		42,250.00
	9,93,716.50	9,26,035.00

24. Increase/(Decrease) in Apartment Stock (WIP)

Opening Stock of Finished Goods & Scraps	-	-
Less: Closing Stock of Finished Goods & Scraps	-	-
Increase/(Decrease) in Stocks	-	-

25. WIP's of Apartments (Trivkram-3 Blocks) Adhunik Towers and Bose Enclave at Muzaffarpur (Bihar)

(A) Material Consumed

Opening Balance (WIP)	4,35,01,513.88	1,88,30,104.00
Cement	23,65,000.00	22,16,000.00
White Cement	-	1,55,980.00
Steel/Iron etc	6,06,136.00	72,90,088.00
Stone Chips/Metal etc	2,60,000.00	5,25,000.00
Stone/Ganga Sands	19,90,000.00	29,31,000.00
Bricks (Yellow & Others)	35,11,419.50	39,91,947.88
Grill/Window (Steels etc)	16,45,000.00	10,08,000.00
Interior Works	50,000.00	-
Aluminium & its Fittings	9,01,008.00	5,23,432.00
Centering Woods/Ply/Woods	10,92,500.00	15,71,989.00
Electrical Materials & Expenses	5,50,000.00	18,83,861.00
Mosaic/Tiles etc	19,55,870.00	26,88,400.00
Decorative & designed Materials	4,00,450.00	4,50,000.00
Glass/Wares etc	90,105.00	1,41,926.00
Paint/Painting Materials & Works	6,44,845.00	5,65,875.00
Pipes & Fittings (Including Sanitary/Hardwares etc)	10,20,000.00	4,41,037.00
Generator Set	-	4,90,000.00
Elevator for Passenger (Lifts)	7,04,551.00	6,75,000.00
Miscellaneous Materials (Recurring in Nature)	3,20,454.00	4,83,785.00
	6,16,08,852.38	4,08,63,424.88

(B) Services Rendered

MRO/Architect Fees/Municipal Exp etc.	1,85,500.00	
Flattestrigy Cess & Exp	4,82,000.00	-
Fuel & Cartage Expenses	4,65,250.00	4,55,870.00
Fuel & Mobil/Electricity Charges	4,02,660.00	3,45,870.00
Daily Labour & Direct Wages	55,96,022.00	42,65,870.00
	71,31,432.00	50,67,610.00
Total (A+B)	6,87,40,284.38	4,59,27,714.88
Less: Estimated Cost - 11 Nos. Sold Flats (Pr. Yr.3 Nos) (certified by Management)	4,43,84,128.38	84,29,521.00
Work In Progress (Tfd. To Balance Sheet)	2,43,56,156.00	4,35,01,513.88

For A.K. Jalan & Associates

Chartered Accountants

(K.P.Jalan)
Partner

Place Patna-800001/04.09.2023

For Arin Real Estate Private Limited.

(Krishna Mohan Kr)
(Director)
DIN:03594886

Soni Kumari
(Soni Kumari)
(Director)
DIN:05331802



ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR

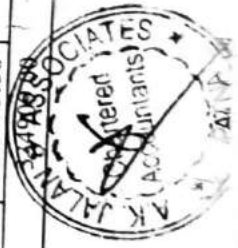
26. Fixed Assets (Companies Act)

Fixed Assets (Tangible Assets)

Particulars	Rate	Original Cost	Addition/Deletion	Addition/Deletion	Total	DEPRECIATION			NET BLOCK	
						Up to	During the	As on	As at	As at
						31.03.2022	Year	31.03.2023	31.03.2023	31.03.2022
Furniture & Fixtures	18.10%	285000.00	0.00	0.00	285000.00	176069.00	19717.00	195786.00	89214.00	108931.00
Generator	18.10%	41000.00	0.00	0.00	41000.00	34849.00	1113.00	35962.00	5038.00	6151.00
Mixtur Machine	18.10%	70000.00	0.00	0.00	70000.00	59499.00	1901.00	61400.00	8600.00	10501.00
Activa Scooter	18.10%	47020.00	0.00	0.00	47020.00	39605.00	1342.00	40947.00	6073.00	7415.00
Fridge	18.10%	14700.00	0.00	0.00	14700.00	8684.00	1089.00	9773.00	4927.00	6016.00
Invertor with Battery	18.10%	37000.00	0.00	0.00	37000.00	21860.00	2740.00	24600.00	12400.00	15140.00
Steel Almirah	18.10%	12000.00	0.00	0.00	12000.00	10363.00	296.00	10659.00	1341.00	1637.00
Computer with Accessorie	63.16%	282400.00	0.00	0.00	282400.00	187784.00	59759.00	247543.00	34857.00	94616.00
Current Year Total		789120.00	0.00	0.00	789120.00	538713.00	87957.00	626670.00	162450.00	250407.00
Previous Year		689120.00	0.00	100000.00	789120.00	427791.00	110922.00	538713.00	250407.00	261329.00

Fixed Assets (Income Tax Act)

Particulars	Rate	WDV as on 01.04.2022	Addition 1st Half	Addition 2nd Half	Total	DEPRECIATION			WDV as on 31.03.2023
						On WDV & 1st Half	on 2nd Half	Total	
Furniture & Fixtures	10.00%	155939.00	0.00	0.00	155939.00	15594.00	0.00	15594.00	140345.00
Steel Almirah	10.00%	4417.00	0.00	0.00	4417.00	442.00	0.00	442.00	3975.00
Generator	15.00%	160356.00	0.00	0.00	160356.00	16036.00	0.00	16036.00	144320.00
Activa Scooter	15.00%	8072.00	0.00	0.00	8072.00	1211.00	0.00	1211.00	6861.00
Mixtur Machine	15.00%	10891.00	0.00	0.00	10891.00	1634.00	0.00	1634.00	9257.00
Fridge	15.00%	13782.00	0.00	0.00	13782.00	2067.00	0.00	2067.00	11715.00
Invertor with Battery	15.00%	6523.00	0.00	0.00	6523.00	978.00	0.00	978.00	5545.00
Computer with Accessorie	40.00%	55685.00	0.00	0.00	55685.00	8353.00	0.00	8353.00	47332.00
Current Year Total		350775.00	0.00	0.00	350775.00	53894.00	0.00	53894.00	80840.00
Previous Year		350775.00	0.00	100000.00	450775.00	78283.00	0.00	78283.00	272492.00
						64134.00	20000.00	84134.00	350775.00



Details of Flat Booking Advances

Name of Buyers	Opening Balance 01.04.2022	Received during the year	Refunded during the year	Total Received	Sales of Flat/Extra Work in Flat	Balance Receivables (Dr.) 31.03.2023	Bal. Book Adv. (Cr) 31.03.2023
Block "B" (Trivikaram Vihar)							
Dr. K. N. Singh, Patna	(20,88,999.00)	20,88,999.00	-	-	-	-	-
Ranjana Prasad W/o Bishnudeo Pra	(23,63,173.42)	23,63,173.42	-	-	-	-	-
Murari Prasad	(21,75,102.74)	21,75,102.74	-	-	-	-	-
Jaysri Sinha	-	-	-	-	-	-	-
Shakti Swaroop Sharma	-	-	-	-	-	-	-
Ramasray Prasad Flat No.302	(17,89,964.20)	17,89,964.20	-	-	-	-	-
Total (Block "B")	(84,17,239.36)	84,17,239.36	-	-	-	-	-
Block "C"							
Total (Block "C")	-	-	-	-	-	-	-
Block "D"							
Total (Block "D")	-	-	-	-	-	-	-
Adhunik Tower							
Saket Verma	1,58,985.84	-	1,58,985.84	-	-	-	-
Satyakam C/o Akhilesh Narain Vih	25,10,938.92	-	-	25,10,938.92	-	-	25,10,938
Total ("Adhunik Tower")	26,69,924.76	-	1,58,985.84	25,10,938.92	-	-	25,10,938
Bose Enclave							
Kiran Kumari Flat 205	3,30,952.00	-	3,30,952.00	-	-	-	-
Nitu Sahi	22,38,094.00	28,32,906.00	-	50,71,000.00	50,71,000.00	-	-
Pratibhaa Devi Flat No.308	35,28,665.00	7,76,992.00	3,95,657.00	39,10,000.00	39,10,000.00	-	-
Ravi Ji Flat 206	5,56,191.00	-	-	5,56,191.00	-	-	5,56,191
Rubi Singh Flat 109	18,09,523.00	30,17,477.00	-	48,27,000.00	48,27,000.00	-	-
Sanjeev Kumar Flat 401	33,73,809.00	-	-	33,73,809.00	-	-	33,73,809
Sweta Kumari Flat 201 & 202	18,09,523.00	-	-	18,09,523.00	-	-	18,09,523
Anshu Kumar	28,66,866.00	12,83,134.00	-	41,50,000.00	41,50,000.00	-	-
Akash Solanki Flat No.503	(5,45,238.00)	5,45,238.00	-	-	-	-	-
Kishore Kumar Flat No.103	1,64,940.00	-	1,64,940.00	-	-	-	-
Manish Kumar Flat No.	14,28,572.00	-	-	14,28,572.00	-	-	14,28,572
Nirmala	23,85,714.00	-	23,85,714.00	-	-	-	-
Rani Kumari Flat No.309	14,85,714.00	12,50,000.00	27,35,714.00	-	-	-	-
Sandhya Kumari Flat No.	1,90,486.00	-	1,90,486.00	-	-	-	-
Shakti Swaroop Sharma Flat No.102	14,28,571.00	-	-	14,28,571.00	-	-	14,28,571
Upendra Kumar Flat No.	27,61,905.00	-	-	27,61,905.00	-	-	27,61,905
Vinod Thakur Flat No.	12,41,190.00	20,35,000.00	4,90,000.00	27,86,190.00	-	-	27,86,190
Dig Vijay Kumar	31,14,380.00	-	31,14,380.00	-	-	-	-
Mukesh Kumar	-	8,57,152.00	-	8,57,152.00	-	-	8,57,152
Kumari Sudha	9,85,715.00	-	-	9,85,715.00	-	-	9,85,715
Pragati Flat No.	-	11,42,857.00	-	11,42,857.00	-	-	11,42,857
Subodh Kumar Flat no.	-	51,93,200.00	-	51,93,200.00	51,93,200.00	-	-
Kumari Renukula	19,53,335.00	-	-	19,53,335.00	-	-	19,53,335
Neelmani	31,03,810.00	22,60,190.00	-	53,64,000.00	53,64,000.00	-	-
Shailesh Bhatt (307)	4,76,190.00	-	-	4,76,190.00	-	-	4,76,190
Usha Kumari Flat 405	(17,143.00)	17,143.00	-	-	-	-	-
Vijay Kumar Flat 203	20,78,571.00	18,16,429.00	-	38,95,000.00	38,95,000.00	-	-
Flat Booking Advances (General)	#####	79,21,282.48	-	1,80,62,423.48	#####	-	8,85,200.00
Total Bose Enclave	4,00,91,470.00	3,09,49,000.48	98,07,843.00	7,00,32,633.48	4,95,87,200.00	-	2,04,45,473.48
	4,31,44,161.40	3,93,66,239.84	99,66,828.84	7,25,43,572.40	4,95,87,200.00	-	2,29,56,772.40



Cash Flow Statement as on 31st March 2022

Particulars	31.03.2022	31.03.2023
A. Cash flow from Operating Activities		
Net Profit After Tax	4,88,202.78	15,62,799.08
Adjustment for :		
Depreciation	1,10,922.00	87,957.00
Operating profit before working capital changes	5,99,124.78	16,50,756.08
Changes in Working Capital		
Adjustments for (Increase)/Decrease in operating assets:		
(Increase) in Inventories (Apartment WIP)	4,35,01,513.88	(1,91,45,357.88)
(Increase)/Decrease in Trade Receivables (Apartment)	89,79,620.36	(89,79,620.36)
Loans & advances (Short/Long Term)	1,00,08,500.00	(49,61,265.00)
Deferred Tax Assets	39,541.00	2,989.00
	6,25,29,175.24	(3,30,83,254.24)
Adjustments for (Increase)/Decrease in operating liabilities :		
Deferred Tax liabilities	-	-
Trade Payables (Including Flat Buyers) & Provisions	5,76,71,055.90	(2,96,56,765.12)
Other Current Liabilities	-	-
	5,76,71,055.90	(2,96,56,765.12)
Net generated from Operations	(42,58,994.56)	50,77,245.20
B. Cash flow from Investing Activities		
Investment in Fixed Assets	7,89,120.00	0.00
	(7,89,120.00)	-
C. Cash Flow from Financing Activities :		
Increase in Share Capital (Including App. Money)	4,20,000.00	-
Increase in Secured Loan	-	-
Increase in Unsecured Loan	18,32,580.00	(1,47,212.00)
Opening Balance of P/L	65,54,985.55	-
Opening Balance of Depreciation	4,27,791.00	-
	92,35,356.55	(1,47,212.00)
Net increase in cash & cash equivalents (A+B+C)	41,87,241.99	49,30,033.20
Cash & Cash equivalents at Previous year	-	41,87,241.99
Cash & Cash equivalents at the close of the year	41,87,241.99	91,17,275.19

For Arin Real Estate Private Limited.

(Krishna Mohan) ~~(Soni Kumari)~~
 (Director)
 DIN:03594886

(Soni Kumari)
 (Director)
 DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR



Schedule - 27

Notes on Accounts and Significant Accounting Policies annexed to and forming part of Balance Sheet as on 31.03.2023 and Profit and Loss account for the year ended 31.03.2023.

Basis of Preparation of Financial Statements:

- a) The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard (AS) notified under Section 133 of the Companies Act, 2013 read together with rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.
- b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities.

1.2. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and disclosure that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3. Tangible Fixed Assets and Depreciation:

- a) Tangible Fixed Assets are stated at cost, less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the assets to its working condition for its intended use and is net of cenvat credit, trade discounts and subsidy wherever applicable.
- b) Depreciation on Tangible Fixed Assets is provided on Written down Method (WDV) using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013. Depreciation on amounts of additions to fixed assets during the year or on its disposal/demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II. As per Note 7 to the Schedule II to the Companies Act, 2013, the carrying amount of the fixed assets as on 1st April, 2014 has been depreciated over the remaining useful life of the asset after retaining the residual value @ 5% of cost. Wherever the remaining useful life of the asset is NIL as per Schedule II, the carrying amount as on 1st April, 2014 is recognized in the opening balance of retained earnings.

1.4. Impairment of Assets:

At each Balance Sheet date, the company assesses as to whether there is any indication that an asset is impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. However, as per the assessment made by the company as on the balance sheet date, there is no such indication of any



impairment of any asset during the year under report and therefore there is no effect of impairment loss in the financial statement for the year under report.

1.5. Borrowing Costs:

Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

1.6. Foreign Exchange Transactions:

Translations in foreign currency are recorded at the rate of exchange prevailing on the date of the transaction. Foreign currency monetary items are reported using closing rate of exchange at the end of the year. There are no long term foreign currency items in case of the company. Exchange difference on restatement of all a monetary items is recognized in the Statement of Profit and Loss.

1.7. Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investment are made, are classified as current investments. All other investments are classified as long-term investments.

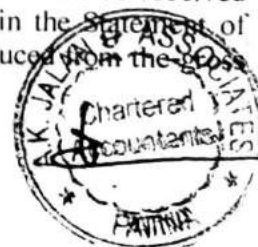
- a) Investments are recorded at cost on the date of purchase. Current investments are stated at lower of cost or net realizable value. Long Term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value.

1.8. Inventories:

- a) Construction materials of Apartments are valued on FIFO at lower of cost or net realizable value. The cost formulae used is on Weighted Average basis. However, these items are considered to be realizable at cost if the finished products, in which they will be used, are expected to be sold at or above cost.
- b) Stock in trade being the Stock of Apartment under Construction valued at Cost and the materials remain at work site have not been taken in to the accounts and/or Valued. And are not proper as per AS-2 of ICAI regarding Valuation of Inventories.
- c) Finished Goods i.e. Apartment WIP are valued estimated production cost. Finished Goods include costs of conversion and other cost incurred in bringing the inventories to their present location and condition. Work-in-Progress includes raw material & consumables cost only. Cost of inventories is computed on a Weighted Average basis and includes materials, labour and an appropriate share of production overheads.
- d) Trading Goods are valued at Cost and Scrapes (If any) have been valued on its realizable value.
- e) Proceeds in respect of sale of raw material (not significant) are credited to respective head. Obsolete, defective and unserviceable inventory are duly provided for.
- f) Excise duty on goods manufactured by the Company and remaining in inventory is included as a part of valuation of Finished Goods wherever applicable.
- g) Cost includes non-recoverable Duties and Taxes.

1.9. Government Grants:

Government Grants are recognized when there is a reasonable assurance that the same will be received and all attaching condition will be complied with. Revenue grants are recognized in the Statement of Profit and Loss. Capital grants relating to specific Tangible/ Intangible Assets are reduced from the cost of



value of the respective Tangible/ Intangible Assets. Other capital grants in the nature of promoter's contribution are credited to capital reserve.

1.10. Revenue Recognition:

- a) Revenue is recognized to the extents that it is probable that the economic benefits will flow to the company and can be reliably measured.
- b) Revenue from sale of products is recognized when the significant risks rewards of ownership of the goods have passed on to the buyer which is generally on dispatch of goods in case of domestic sales and on the basis of bill of lading/airway bill in case of export sale. Sale of goods are recorded at net of returns, trade discounts, rebates, Sales Tax, Value Added Tax and gross of Excise Duty.
- c) Revenue from services are recognized as they are rendered based on agreements/ arrangements with the concerned parties.
- d) Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.
- e) Dividend income on investment is accounted for when the right to receive the payment is established.

1.11. Retirement and Other Employment Benefits:

a) Defined Contribution Plan:

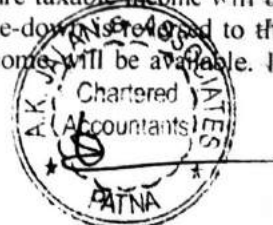
The Company makes defined contribution to Government Employee Provident Fund, Government Employee Pension Fund, Employee Deposit Linked Insurance, ESI and Superannuation schemes, which are recognized in the Statement of Profit and Loss on accrual basis.

b) Defined Benefits Plan:

The Company's liabilities under payment of Gratuity Act, Long Term compensated absences and pensions are determined on the basis of actuarial valuation made at the end of each financial year using the projected unit credit method except for short-term compensated absences, which are provided for based on estimates. Actuarial gains and losses are recognized immediately in the statement of profit and Loss as income as income or expense. Obligation is measured at the present value of estimated future cash flows using a discounted rate that is determined by reference to market yields at the Balance Sheet date on Government bonds where the terms of the Government bonds are consistent with the estimated terms of the defined benefit obligation.

1.12. Taxes on Income:

- a) Tax expense comprises of current and deferred tax.
- b) Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the assets and the liabilities on a net basis.
- c) The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the Balance Sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is reasonable certainty that these would be realized in future. The carrying amount of deferred tax assets are reviewed at each Balance Sheet date. The company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain, that sufficient future taxable income will be available against which deferred tax assets can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain, that sufficient future taxable income will be available. In



case of unabsorbed losses and unabsorbed depreciation, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profit. At each Balance Sheet date the company reassesses the unrecognized deferred tax assets.

Differed Tax Liability In view of Accounting Standard no.22 regarding disclosure of Accounting for Taxes on income effective from 01.04.2002 the deferred tax liability on account of difference in depreciation rate as per Income Tax Act and Companies Act, are recognized as under.

Tax impact of difference between opening balance of assets as per Income Tax return and as per books.	(Assets)	39542.00
Add: For Financial Year 2022-2023 (Assets)		2989.00
		----- 42530.00

1.13 Minimum Alteration Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in Guidance Note issued by the ICAI the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT Credit Entitlement. The Company reviews the same at each Balance Sheet date and writes down the carrying amount of MAT credit Entitlement to the extent there is no longer convincing evidence to the effect that the company will pay normal Income Tax during the specified period.

1.14. Leases:

a) Operating Lease:

The company has entered into lease arrangements relating to premises where significant portion of risk and reward of ownership are retained by the lessor, are classified as operating lease and for which rentals are expensed with reference to the period for which rent is paid. Premium on lease hold land is amortized and charged to the Statement of Profit and Loss over the lease period on a straight line basis.

b) Finance Lease:

The Company has not entered into any finance lease.

1.15. Cash Flow Statement:

Cash flow are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts, or payment and item of income or expenses associated with investing or financing cash flow. The cash flows from operating, investing and financing activities of the Company are segregated.

1.16. Cash and Cash Equivalents:

Cash and Cash Equivalent for the purpose of cash flow statement comprise cash on hand and cash at bank including fixed deposit with original maturity period of three months or less and short term highly liquid investment with an original maturity of three months or less (if any).

1.17. Excise Duty and Cenvat Accounting:

In accordance with the method of accounting regularly followed by the company, Cenvat has been accounted on the basis of 'exclusive method' as recommended by the Institute of Chartered Accountants of India wherever applicable. Provision for excise duty has been made on goods lying in bonded warehouses.

1.18. Export Incentives:



Export incentives available under prevalent schemes are accrued in the year in which the goods are exported and are accounted to the extent considered receivable.

1.19. Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earning considered in ascertaining the company's earnings per share is the net profit after tax for the period.

1.20. Provisions, Contingent Liabilities and Contingent Assets:

Contingent Liabilities are possible but not probable obligations on Balance Sheet date, based on the available evidence. Contingent Liabilities are disclosed in the notes on accounts. Provisions are recognized when there is a present obligation as a result of past events, and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to.

1.21. AMORTISATION

Preliminary expenses and capital increase costs will be amortized over a period of five accounting years.

1.22 Previous year figure have been regrouped or rearranged wherever considered necessary

1.23 Their is no expenditure incurred on Research & Development during the year,

1.24. Remuneration (Salary) to Director during the year: Rs.1080000.00 (Previous Year Rs.1080000.00)

1.25. The payment of Gratuity Act, 1972 is not applicable to the Company as such no liability has been ascertained and accounted for in the Statement of Accounts.

1.26. Balance confirmation from Sundry Debtors and Sundry Creditors have not been asked for and/or produced to the auditors, However Management is of the opinion that Current Assets and Current Liabilities are realizable and/or payable at least on the value on which these have been stated in the Balance Sheet.

1.27 Revenue expenses are certified to be correct and incurred for Business purposes only and some of are internally generated. Claims against the Entity not acknowledge as Debts - Nil.

GST on Booking Advances/Sales of Flat has been recognized @ 1% or 5% (SGST+CGST) as the case may be by adopting composition scheme, therefore no input on services received has been claimed.

1.28. Accounts are prepared by using accrual method of accounting and all the income and expenditure pertaining to this accounting period are accounted for and/or provided to the extent information available in this regard up-to the cut-off accounting date.

1.29 PRIOR PERIOD / PREPAID ADJUSTMENTS

Prior period expenses and incomes are shown under prior period head of revenue account. Prepaid items of revenue nature not pertaining to current accounting period are shown under current assets for future charges to relevant accounting period.



1.30 Claims against the Entity not acknowledge as Debts – Nil

1.31. Related Parties Disclosures:

Name of the Party	Nature of Transactions	For the Year 31.03.2022 (Rs. in Lacs)	For the Year 31.03.2023 (Rs. in Lacs)	Remarks
Krishna Mohan Kumar	Director Remuneration	720000.00	720000.00	Under contractual obligation.
Soni Kumari	Director Remuneration	360000.00	360000.00	Under contractual obligation.

Note: Related Party: Directors, relative of Directors and majority Shareholders, the Firms, Companies in which directors, shares holders etc. investment in equity and managerial remuneration Rs.900000.00 paid to 2 directors are not mentioned above.

1.31. Additional information pursuant to the provisions of the paragraphs 3.4 C and 4 D of Schedule VI part II to the Companies Act, 2013 are given below:

Sl.No.	Particulars	31.03.2022 (Rs. in Lacs)	31.03.2023 (Rs. in Lacs)
a)	Licensed and Installed Capacity	N.A.	N.A.
b)	Sales of Flats	3 Flats.	11 Flats.
c)	Raw Materials Consumed		
i.	Cement	2371980.00	2365000.00
ii.	Bricks	3991947.88	3511419.50
iii.	Iron & Steels	7290088.00	606136.00
iv.	Sone/Ganga Sand	2951000.00	1990000.00
v.	Stone Chips	525000.00	260000.00
vi.	Other Materials	10923305.00	9374783.00
vii.	Total	28033320.88	18107338.50
d)	Details of Imported and Indigenous Raw materials Consumption		
i.	Imported	Nil	Nil
ii.	Indigenous	28033320.88	18107338.50
e)	Details regarding C.I.T. Value of Import	Nil	Nil

Signed in terms of our separate report
For **A.K. Jalan & Associates**
Chartered Accountants

(K.P.Jalan)
Partner

Place : Patna-800001
Date : 04.09.2023

For and on behalf of the Board.
For **Arin Real Estate Private Limited.**

(Krishna Mohan Kr)
(Director)
DIN:03594886

Soni Kumari
(Soni Kumari)
(Director)
DIN:05331802

ARIN REAL ESTATE PVT. LTD

MANAGING DIRECTOR

