INDEPENDENT AUDITORS' REPORT

To

The Members of **SANRACHNA HOMES PRIVATE LIMITED**

Report on the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of SANRACHNA HOMES PRIVATE LIMITED("the Company"), which comprise the Balance Sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
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 Companies Act, 2013 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 March 31, 2022, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Information Other than the Financial Statements and Auditor's Report Thereon

• The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report, but does not include the financial statements and our auditor's report thereon.
• Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon
• In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
• If based on the work performed on the other information that we have obtained prior to the date of this auditor's report, we conclude that is a material misstatement

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

of this other information, we are required to report this fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks ofmaterial misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from



fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

(a) It is not a subsidiary or holding company of a public company;

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

(b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations 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 standalone 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 March 31, 2022 taken on record by the board of directors, three of the directors of the company Manoj Kumar Singh, Sushil Singh and Shikha Singh are disqualified as on March 31, 2022

from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) 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 does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and



iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Rohatgi Ashish & Co.
Chartered Accountants
Firm Regn.No 011380C



(Rashmi Gupta)
Partner
Mem. No. 061117

Place: Patna
Date: 29-08-2022

SANRACHNA HOMES PRIVATE LIMITED

FLAT NO-302, BINA MANSION, IN FRONT OF ROYAL KING, NAGESHWAR COLONY, BORING ROAD, PATNA-800001

Email id-sushilarah@gmail.com CIN- U70100BR2015PTC025539

DIRECTORS' REPORT

Dear shareholders,

Your directors have pleasure in presenting their Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2022.

FINANCIAL SUMMARY

The Company's financial performance for the year under review along with previous year figures are given hereunder:

Particulars	2021-2022	2020-2021
Turnover	7,05,12,473.00	6,61,51,055.00
Profit/(Loss) before interest & depreciation	54,00,390.47	53,00,540.24
Less: Interest	0.00	0.00
Profit before depreciation	54,00,390.47	53,00,540.24
Less : Depreciation	9,106.74	7,352.13
Profit after depreciation but before tax (PBT)	53,91,283.73	52,93,188.11
Less: Current Tax	14,05,025.73	14,00,085.00
Add/(Less): Deferred Tax	(2,878.31)	897.12
Net profit / (loss) for the period	39,83,379.69	38,94,000.23
Add: Balance B/F from the previous year	44,01,036.13	5,07,035.90
Less: Adjustment of Depreciation from retained earning	0.00	0.00
Balance Profit / (Loss) carried to Balance Sheet	83,84,415.82	44,01,036.13

DIVIDEND

No Dividend was declared for the current financial year due to loss incurred by the Company.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The board does not propose any amount to carry to any specific reserves.

STATE OF COMPANY'S AFFAIRS

During the current financial year, the company has made Net Profit of Rs 39,83,379.69

CHANGES IN NATURE OF BUSINESS

No significant changes had been made in the nature of the company during the financial year.

MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

DEPOSITS

During the financial year, Company has not accepted any type of deposits. Neither, any type of deposits of previous year is Unpaid or Unclaimed during the financial year.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conclusive work environment to its employees. During the year under review, no case of sexual harassment was reported.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The company does not fall in the category of companies which are required to constitute CSR Committee and develop and implement corporate social responsibility policies as per the provisions of section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014.

FRAUD REPORTING (REQUIRED BY COMPANIES AMENDMENT ACT,2014)

The Statutory Auditors have not reported any incidence of fraud to the Board during the financial year to which this report relates.

STATUTORY AUDITORS

The Auditors, M/s Rohatgi Ashish & Co, Chartered Accountants, Firm Registration No. 011380C, hold office until the conclusion of this Annual General Meeting. The Directors recommended that M/s Rohatgi Ashish & Co, Chartered Accountants, Firm Registration No. 011380C, be reappointed as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next Annual General Meeting of the Company.

AUDITORS REPORT

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

SHARE CAPITAL

During the financial year, the Company had not issued any Equity Shares with Differential rights, any Sweat Equity Shares and any Employee Stock Options.

ANNUAL REPORT

The Extract of Annual report of the company in Form MGT-9 has been annexed with this report.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A) Conservation of Energy : Nil

B) Technology Absorption : Nil

C) Foreign Exchange earnings and outgo:

The company has no foreign exchange earnings and outgo transactions during the current financial year.

DIRECTORS

Details of Directors and Key Managerial Persons: -

As per provisions of section 203 of the Companies Act, 2013 read with Rule 8 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 Company is not required to appoint Key Managerial Personnel.

There has been no changes in constitution of board of directors during the year.

Three of the directors of the company Manoj Kumar Singh, Sushil Singh and Shikha Singh are disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company has done 5 numbers of meetings during this financial year which is in compliance to the provisions of the Companies Act, 2013.

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There was no loan, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

CONTRACTS OR ARRAGNEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended 31st March, 2021 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. All related party transactions are disclosed as Note to Financial Statements.

Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

PARTICULARS OF EMPLOYEE

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence is very minimal.

DIRECTOR'S RESPONSIBILTY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

(i) In the preparation of the accounts for the financial year ended 31 March 2022 the applicable Accounting standards have been followed along with proper explanations relating to material departures;

(ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;

(iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) The directors have prepared the accounts for the year ended 31 March 2022 on a 'going concern' basis.

(v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SANRACHNA HOMES PRIVATE LIMITED

SANRACHNA HOMES PVT. LTD.

Manoj Kumar Singh

Director

(MANOJ KUMAR SINGH)

Director

DIN: 02483773

Address:

302, BINA MANSION

PARMANAND PATH,

NAGESHWAR COLONY,

PATNA BIHAR-800001

INDIA

SANRACHNA HOMES PVT. LTD.

Kashish

Director

(KASHISH SINGH)

Director

DIN: 09495572

Address:

305,VIDYAKUNJ APARTMENT

WEST BORING CANAL ROAD

ANANDPURI,PHULWARI

PATNA BIHAR-800001

Place- Patna
Date:- 29-08-2022

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2022
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U70100BR2015PTC025539
2.	Registration Date	17/12/2015
3.	Name of the Company	SANRACHNA HOMES PRIVATE LIMITED
4.	Category/Sub-category of the Company	Private company limited by shares.
5.	Address of the Registered office & contact details	FLAT NO-302, BINA MANSION, IN FRONT OF ROYAL KING, NAGESHWAR COLONY,BORING ROAD, PATNA-800001
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. **PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY** (Allthe business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	CONSTRUCTION OF BUILDINGS FOR SALE	45201	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. N0	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
1	NIL	NIL	NIL	NIL	NIL

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31-March-2020]				% Change during the year
	De-mat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter s									
(1) **Indian**									
a) Individual/ HUF	0	5,000	5,000	100%	0	5,000	5,000	100%	0
b) Central Govt	0	0	0	0	0	0	0	0	0

c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0	0	0	0	0	0	0	0	0
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A)	0	5,000	5,000	100%	0	5,000	5,000	100%	0
B. (1)Public Shareholding									
1. Institutions	0	0	0	0	0	0	0	0	0
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.	0	0	0	0	0	0	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals	0	0	0	0	0	0	0	0	0

i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
Non Resident Indians	0	0	0	0	0	0	0	0	0
Overseas Corporate Bodies	0	0	0	0	0	0	0	0	0
Foreign Nationals	0	0	0	0	0	0	0	0	0
Clearing Members	0	0	0	0	0	0	0	0	0
Trusts	0	0	0	0	0	0	0	0	0
Foreign Bodies - D R	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	5,000	5,000	100%	0	5,000	5,000	100%	0

B) Shareholding of Promoter-

SL. NO.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	SUSHIL KUMAR SINGH	2500	50.00	0	2500	50.00	0	0
2	MANOJ KUMAR SINGH	2500	50.00	0	2500	50.00	0	0

C) **Change in Promoters' Shareholding (please specify, if there is no change)**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	No change during the year			
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):				
	At the end of the year				

D) Shareholding Pattern of top ten Shareholders:
(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	**For Each of the Top 10 Shareholders**	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	MANOJ KUMAR SINGH				
	At the beginning of the year	2500	50	2500	50
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the end of the year	2500	50	2500	50

E) **Shareholding of Directors and Key Managerial Personnel:**

SN	**Shareholding of each Directors and each Key Managerial Personnel**	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	SUSHIL KUMAR SINGH				
	At the beginning of the year	2500	50	2500	50
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	At the end of the year	2500	50	2500	50

F)**INDEBTEDNESS** -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	0	19,67,225.00	0	19,67,225.00
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	19,67,225.00	0	19,67,225.00
Change in Indebtedness during the financial year				
* Addition	0	3,50,000.00	0	3,50,000.00
* Reduction	0	13,06,927.00	0	13,06,927.00
Net Change				
Indebtedness at the end of the financial year				
i) Principal Amount	0	0	0	0
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	**10,10,298.00**	**0**	**10,10,298.00**

XI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	0	0	0	0	0
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0	0	0	0	0
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	0	0	0	0	0
2	Stock Option	0	0	0	0	0
3	Sweat Equity	0	0	0	0	0
4	Commission - as % of profit - others, specify...	0	0	0	0	0
5	Others, please specify					
	Total (A)	0	0	0	0	0
	Ceiling as per the Act	0	0	0	0	0

B. Remuneration to other directors

SL NO.	Particulars of Remuneration	Name of Directors				Total Amount
1	Independent Directors	Nil	Nil	Nil	Nil	Nil
	Fee for attending board committee meetings	Nil	Nil	Nil	Nil	Nil
	Commission	Nil	Nil	Nil	Nil	Nil
	Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (1)	Nil	Nil	Nil	Nil	Nil
2	Other Non-Executive Directors	Nil	Nil	Nil	Nil	Nil
	Fee for attending board committee meetings	Nil	Nil	Nil	Nil	Nil
	Commission	Nil	Nil	Nil	Nil	Nil
	Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (2)	Nil	Nil	Nil	Nil	Nil
	Total (B)=(1+2)	Nil	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil	Nil
	Overall Ceiling as per the Act	Nil	Nil	Nil	Nil	Nil

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	Nil	Nil	Nil	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil	Nil	Nil
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Nil	Nil	Nil	Nil
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Nil	Nil	Nil	Nil
2	Stock Option	Nil	Nil	Nil	Nil
3	Sweat Equity	Nil	Nil	Nil	Nil
4	Commission	Nil	Nil	Nil	Nil
	as % of profit	Nil	Nil	Nil	Nil
	others, specify...	Nil	Nil	Nil	Nil
5	Others, please specify	Nil	Nil	Nil	Nil
	Total	Nil	Nil	Nil	Nil

XII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
B. DIRECTORS					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
C. OTHER OFFICERS IN DEFAULT					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

SANRACHNA HOMES PRIVATE LIMITED
Add:-302, BINA MANSION, IN FRONT OF ROYAL KING, NAGESHWAR COLONY,BORING ROAD, PATNA-800001
CIN-U70100BR2015PTC025539

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting period Rs. in thousand	Figures as at the end of previous reporting Period Rs. in thousand
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	500.00	500.00
(b) Reserves and surplus	2	8384.42	4401.04
(b) Money Received against share warrents		0.00	0.00
2 Share application money pending allotments		0.00	0.00
3 Non-current liabilities			
(a) Long-term borrowings	3	810.30	1010.30
(b) Deferred tax liabilities (net)		1.61	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long term provision		0.00	0.00
4 Current liabilities			
(a) Short Term Borrowings	4	0.00	0.00
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		**14320.44**	**12249.58**
(c) Other current liabilities	6	**80739.89**	**37511.02**
(d) Short-term provisions	7	**1405.03**	**1400.09**
TOTAL		**106161.68**	**57072.02**
B ASSETS			
1 Non-current assets			
(a Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	236.29	6.41
(ii) Intangible assets		0.00	0.00
(iii) Capital Work in progress		0.00	0.00
(iv) Intangible Assets under Development		0.00	0.00
(b) Non-current investments	9	**4000.00**	0.00
(c) Deferred Tax Assets (Net)		0.00	1.27
(d) Long term loans and Advances	10	19050.00	0.00
(e) Other Non Current Assets	11	0.00	0.00
2 Current assets			
(a) Current Investments		0.00	0.00
(b) Inventories	12	**65959.12**	**43751.86**
(c) Trade receivables		0.00	0.00
(d) Cash and cash equivalents	13	4539.74	7428.20
(e) Short-term loans and advances	14	**7587.40**	**3947.08**
(f) Other Current Assets	15	**4789.14**	**1937.21**
TOTAL		**106161.68**	**57072.02**

See accompanying notes forming part of the financial statements

In terms of our report attached.

For ROHATGI ASHISH & CO.
Chartered Accountants
FRN-011380C

Rashmi Gupta

Rashmi Gupta
Partner
Mem. No.-061117
Place: Patna
29/08/2022
UDIN:-22061117BAANML3423

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

for SANRACHNA HOMES PRIVATE LIMITED

SANRACHNA HOMES PVT. LTD. SANRACHNA HOMES PVT. LTD.

Manoj Kumar Singh Kashish

Manoj Kumar Singh
Director Director
DIN No-02483773

Kashish Singh
Director Director
DIN No-09495572

SANRACHNA HOMES PRIVATE LIMITED

Add:-302, BINA MANSION, IN FRONT OF ROYAL KING, NAGESHWAR COLONY,BORING ROAD, PATNA-800001

CIN-U70100BR2015PTC025539

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs. in thousand	Rs. in thousand
I Revenue from operations	16	70512.47	66151.06
II Other Income	17	313.67	302.48
III Total Income (I+II)		70826.14	66453.54
IV Expenses			
(a) Material Purchase	18	68424.49	42458.40
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-22207.27	1969.72
(d) Employee benefits expenses	20	5887.52	5582.90
(e) Finance costs	21	20.89	12.48
(f) Depreciation and amortisation expenses	8	9.11	7.35
(g) Other expenses	22	13300.11	11129.51
Total Expenses		65434.86	61160.35
V Profit before exceptional and extraordinary iteam and tax		5391.28	5293.19
VI Exceptional Iteams		0.00	0.00
VII Profit before extraordinary iteam and tax		5391.28	5293.19
VIII Extraordinary Iteams		0.00	0.00
IX Profit before Tax		5391.28	5293.19
X Tax Expense:			
(a) Current tax expense			
For current year profits		1405.03	1400.09
Adjustments for earlier years		0.00	0.00
(b) Deferred tax		2.88	0.90
XI Profit / (Loss) for the period from continuing operations		3983.38	3894.00
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		3983.38	3894.00
XVI Earning per equity share:			
(1) Basic		0.80	0.78
(2) Diluted		0.80	0.78

In terms of our report attached.

For ROHATGI ASHISH & CO.

Chartered Accountants

FRN-011380C

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Rashmi Gupta

Partner

Mem. No.-061117

Place: Patna

29/08/2022

for SANRACHNA HOMES PRIVATE LIMITED

SANRACHNA HOMES PVT. LTD.

Manoj Kumar Singh

Director

Manoj Kumar Singh

Director

DIN No-02483773

SANRACHNA HOMES PVT. LTD.

Kashish

Director

Kashish Singh

Director

DIN No-09495572

SANRACHNA HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs. in thousand	Number of shares	Rs. in thousand
(a) Authorised				
10,000 Equity shares of Rs.100/- each with voting rights	10000	1000.00	10000	1000.00
(b) Issued, Subscribed and Paid up	5,000	1000.00	5,000	1000.00
5,000 Equity shares of Rs.100 each with voting rights	5000	500.00	5000	500.00
Total	**5,000**	**500.00**	**5,000**	**500.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value (Rs. in thousand)
Sushil Kumar Singh	2500	50.00%	100.00	250.00
Manoj Kumar Singh	2500	50.00%	100.00	250.00

Note 1A. : Reconciliation of number of shares outstanding is set out below:

Particulars	No. of Shares	Rs. in thousand
Equity shares at the beginning of the year	5,000	500.00
Add: Shares issued during the current financial year		
Equity shares at the end of the year	**5,000**	**500.00**

Note 1B : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 1C : There is no fresh issue or buyback of shares during the year.

Note 1D : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 1E : There is no change in the pattern of shareholding during the year. It is same as the last year.

NOTE 1F. SHARES HELD BY PROMOTERS

AT THE END OF YEAR 31.03.2022

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	Sushil Kumar Singh	2500	50.00%	0.00%
2	Manoj Kumar Singh	2500	50.00%	0.00%

AT THE END OF YEAR 31.03.2021

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	Sushil Kumar Singh	2500	50.00%	0.00%
2	Manoj Kumar Singh	2500	50.00%	0.00%

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

SANRACHNA HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	4401.04	507.04
Add: Profit / (Loss) for the year	3983.38	3894.00
Closing balance	**8384.42**	**4401.04**
Total	**8384.42**	**4401.04**

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
Unsecured Loan		
Manoj Kumar Singh	810.30	810.30
Loan From Others		
Sushil Singh HUF	0.00	125.00
Azad Infracem Pvt. Ltd	0.00	25.00
Sonakshi Kashish Properties Pvt Ltd	0.00	50.00
Total	**810.30**	**1010.30**

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
TOTAL	**0.00**	**0.00**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note 5 TRADE PAYABLES

Rs. in thousand

Trade Payables ageing schedule: As at 31st March,2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	13563.87	536.86	219.72	0.00	14320.44
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	**13563.87**	**536.86**	**219.72**	**0.00**	**14320.44**

Rs. in thousand

Trade Payables ageing schedule: As at 31st March 2021

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	11921.86	272.72	0.00	55.00	12249.58
Dispute dues-MSME	0.00	0.00	0.00	0.00	0.00
Dispute dues	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00
Total	**11921.86**	**272.72**	**0.00**	**55.00**	**12249.58**

Note 5.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any,that may be payable in accordance with the provisions of the Act, is not expected to be material.

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
Audit Fee Payable	173.38	98.38
Advance from Customers (Net)	78304.42	35324.09
Rent Payable	95.00	95.00
Return Filling Fee Payable	24.00	24.00
ROC Filling Fee Payable	18.00	18.00
Tds Late Fees Payable	11.56	0.00
Staff Salary Payable	534.42	415.90
TDS Payable	899.81	1257.64
Interest Payable	82.06	227.51
Expenses Payable	597.25	50.51
Total	**80739.89**	**37511.02**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
(a) Provision - for TAX		
Provision for Income Tax(Current Years)	1405.03	1400.09
Total	**1405.03**	**1400.09**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note -

SANRACHNA HOMES PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022

Rs. in thousa

PARTICULARS	G R O S S ------- B L O C K					DEPRECIATION			N E T -- B L O C K	
	AS ON 01/04/2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
TANGIBLE ASSETS										
Air conditioner	10.00	0.00	0.00	0.00	10.00	5.54	2.04	7.58	2.42	4
Printer	10.00	0.00	0.00	0.00	10.00	8.05	1.26	9.31	0.69	1
Generator	0.00	0.00	238.98	0.00	238.98	0.00	5.81	5.81	233.17	0
	20.00	**0.00**	**238.98**	**0.00**	**258.98**	**13.59**	**9.11**	**22.70**	**236.29**	**6.**
INTANGIBLE ASSETS										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL	**20.00**	**0.00**	**238.98**	**0.00**	**258.98**	**13.59**	**9.11**	**22.70**	**236.29**	**6**
PREVIOUS YEAR	**20.00**	**0.00**	**0.00**	**0.00**	**20.00**	**6.24**	**7.85**	**13.59**	**13.76**	**6**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

SANRACHNA HOMES PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(valued at historical cost unless stated otherwise)	Rs. in thousand	Rs. in thousand
Investment in Project	4000.00	
Total	**4000.00**	**-**

Note 10 LONG TERM LOAN AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(Unsecured, considered good, unless stated otherwise)	Rs. in thousand	Rs. in thousand
Advance To Land owner	19050.00	0.00
Total	**19050.00**	**0.00**

Note 11 OTHER NON CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(Unsecured, considered good, unless stated otherwise)	Rs. in thousand	Rs. in thousand
Total	**-**	**-**

Note 12 INVENTORIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
Work in Progress	65959.12	43751.86
Total	**65959.12**	**43751.86**

ROHATGI ASHISH & CO. CHARTERED ACCOUNTANTS PATNA

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
A) Cash In Hand	30.75	10.60
B) Bank Balance		
State Bank of India (A/c No. 35852333452)	29.52	0.70
Axis Bank A/c-4707	434.93	152.18
UBI Bank A/c No-13819	29.08	16.14
ICICI Bank -6904	0.00	0.00
ICICI Bank -6903	0.56	818.88
ICICI Bank -6902	45.91	3549.70
UBI Bank A/c No-13925	18.81	2863.81
UBI Bank A/c No-13934	316.97	16.18
Canara Bank 3110201004180	0.00	0.00
Canara Bank 004178	1747.87	0.00
Bank Account-016783	1829.43	0.00
Canara Bank Sweep/FD	55.90	0.00
Total	**4539.74**	**7428.20**

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. in thousand	Rs. in thousand
Advance to Others	3738.98	2239.48
Balance with Revenue Authority	3848.42	1707.60
Total	**7587.40**	**3947.08**

Note 15 OTHER CURRENT ASSETS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(Unsecured, considered good, unless stated otherwise)	Rs. in thousand	Rs. in thousand
Long-term Trade Receivables (including trade receivables on deferred credit terms)		
Advance to Supplier	4024.01	1930.31
TCS	21.75	6.90
Advance Tax	400.00	0.00
Advance Salary	343.38	0.00
Total	4789.14	1937.21

ROHATGI ASHISH & CO. PATNA

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Sale of Flats		
Flat	70512.47	66151.06
Total - Sales	**70512.47**	**66151.06**

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Project Extra work	0.00	290.18
Miscellenious Income	0.05	12.30
S/Balance Write Back	292.88	0.00
Interest on FD	0.90	0.00
Discount Received	19.70	0.00
Round Off	0.14	0.00
Total	**313.67**	**302.48**

Note 18 MATERIALS PURCHASES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Raw Materials		
Material Purchase	68424.49	42458.40
	68424.49	**42458.40**
	68424.49	**42458.40**

Note 19 CHANGE IN INVETORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Inventories at the begining of the year:		
Work in Progress	43751.86	45721.58
	43751.86	**45721.58**
Inventories at the end of the year:		
Work in Progress	65959.12	43751.86
	65959.12	43751.86
Net (increase) / decrease	**-22207.27**	**1969.72**

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Salary to Staff and Director	5887.52	5582.90
	5887.52	**5582.90**



Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
Bank Charges	20.89	12.48
Total	**20.89**	**12.48**

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. in thousand	Rs. in thousand
(A) DIRECT EXPENSES		
Architecture Expenses	0.00	220.00
Labour expenses	9038.80	6070.06
Labour Cess	331.00	0.00
Engineer Expenses	0.00	15.00
Freight	202.69	166.93
RERA Expenses	75.24	25.63
Shelter Fund Expenses	0.00	477.22
Site office expenses	212.00	38.50
Stamp duty	0.00	1153.55
Govt Expense	0.00	101.54
Land Filling Expenses		
Total (A)	**9859.73**	**8268.44**
(B) INDIRECT EXPENSES		
Audit Fees	75.00	75.00
Advertisements	33.08	25.42
Conveyance Expenses	85.48	44.18
Rent Expenses	432.50	606.00
Sundry Balance Written off	0.00	68.37
Round off	0.00	1.81
Printing & Stationary	22.00	0.00
Misc. Expenses	68.32	604.41
Travelling Expenses	396.58	123.30
Office Expenses	351.41	0.00
ROC Expenses	13.30	17.80
Electricity expense	269.21	214.68
Certification Fees	20.00	0.00
GST Late Filing Fee	1.20	0.00
TDS Late Filing Fees	108.02	0.00
Interest on Income Tax	307.18	38.69
Interest on GST	2.01	0.00
Interest on TDS	94.72	227.51
Membership fee	5.00	5.90
Consultancy Charges	1155.37	808.00
Total (B)	**3440.38**	**2861.07**
Total (A+B)	**13300.11**	**11129.51**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

NOTES ON ACCOUNTS:-

1. **Inventories**

   Raw Materials, construction materials, stores and spares are valued at weighted average cost or net realisable value whichever is less. Cost excludes refundable duties and taxes.
   Cost of Inventories comprises of cost of purchases, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated cost necessary to make the sale.

2. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

3. **Provision and contingent liabilities**

   A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability.

4. **Employee Benefits**

   Short –term employee benefits are recognised as an expenses at the undiscounted amount in the statement of Profit and Loss of the year in which the related service is rendered. There are no post employment and Long Term Benefits payable to the employees.

5. **Income Taxes**

   A. Current Tax is determined on the profit for the year in accordance with provisions of the Income Tax Act, 1961.
   B. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is a reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

ROHATGI ASHISH & CO. * CHARTERED ACCOUNTANTS * PATNA

6. Classification of Assets and Liabilities as Current and Non-Current

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 products 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.

7. 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).

8. Claims against the company not acknowledge as debts Nil.

9. Disclosure pertaining to Small and Medium Sized Company

The Company is Small and Medium Sized Company as defined in General Instruction in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with Accounting Standared as applicable to Small And Medium Size Company.

10. **Share Application money pending allotment**
Nil

11. **Contingent liability and commitments (to the extent not provided for)**

Particular	Current Year	Previous Year
Contigent liabilitys	**0.00**	**0.00**
Commitments	**0.00**	**0.00**

12. **Auditors Remuneration**

(Rs. in thousand)

Particular	Current Year	Previous Year
Statutory Audit fee	60.00	60.00
Tax Audit Fees	15.00	15.00
Total	**75.00**	**75.00**

13. **Earning Per Share**

(Rs. in thousand)

Particular	Current Year	Previous Year
Net profit for the year from ordinary activities attributable to Equity shareholder.	3,983.38	3,894.00
Weigthted –average number of Equity Share Outstanding	5,000	5,000
Earning Per Share- Basic	**0.80**	**0.78**
Earning Per Share- Diluted	**0.80**	**0.78**

ROHATGI ASHISH & CO. * CHARTERED ACCOUNTANTS * PATNA

14. **Related party transaction**

Related parties where control exists

Description of relationship	Name of related parties
Key Management Person (KPM)	Siddhanth Singh, Manoj Kumar Singh, Kashish Singh & Parwati Devi
Relatives of KPM	Sushil Kumar Singh
Company /Enterprises in which Major Shareholders of KPM or relatives can exercise significant influence.	Sonakshi Kashish Properties Pvt. Ltd., Sushil Singh (HUF)

Note:-Related Parties have been identified by the management.

Detail of related party transaction during the year ended 31st March,2022 and balances outstanding as at 31st March,2022	KMP	Relatives of KMP	Entities in which KMP/relative of KMP Have significant influence	Total
Purchase of Goods	0.00	0.00	0.00	0.00
Sale Of Goods	0.00	0.00	0.00	0.00
Remuneration to Key Managerial Person	0.00	5248.00	0.00	5248.00
Total	**0.00**	5248.00	0.00	**5248.00**
Disclosure in respect of Material Related Party Transaction during the year: Remuneration to Relative of Key Managerial Person: Manoj Singh Rs.:-2624.00 and Sushil Singh:-2624.00				

15. In the opinion of Board and to the best of their knowledge and belief, the value of realization of current and other assets in ordinary course of business will not be less then the amount at which they are stated in Balance Sheet.

16. Previous year figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

17. <u>Break-up of deferred tax assets and Liabilities:-</u>

(Amount in Rs.)

Particulars	For the Year ended on 31.03.2022	For the year ended on 31.03.2021
Deferred tax asset (Liability) recognized for Timing differences due to - Difference in depreciation in block of fixed assets	6,383.73	5,052.63
Net Deferred Tax Asset (Liability)	(1,606.66)	1,271.65
Debit (Credit) to Profit & Loss Account	2,878.31	(897.12)

18. **UNDISCLOSED INCOME:** The company has not surrendered or disclosed any income during the year in the tax assessment under the Income Tax Act, 1961.

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19. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

20. The Company has not revalued any of its property, plant and equipment (including right-of-use assets) and intangible assets during the year.

21. The Company does not have any Capital work-in-progress.

22. The Company does not have any Intangible assets under development.

23. Company doesn't have any subsidiary.

24. The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

25. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

26. The company is not declared willful defaulter by any bank or financial institution or other lender

27. The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

28. RATIOS

Ratio	Numerator	Denominator
Current ratio (in times)	Total current assets	Total current liabilities
Debt-Equity ratio (in times)	Debt consists of borrowings	Total equity
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest +Principal repayments
Return on equity ratio (in %)	Profit for the year after tax	Shareholder's Equity
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory
Trade receivables turnover ratio (in times)	Net sales	Average trade receivables
Trade payables turnover ratio (in times)	Net Purchases	Average trade payables

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Net capital turnover ratio (in times)	Net sale	Working capital
Net profit ratio (in %)	Profit for the year	Revenue from operations
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Total Assets - Current Liability
Return on investment (in %)	Interest Income from Investment	Cost of Investment

Ratios	Current reporting period	Previous reporting period	% of change
Current Ratio	0.81	1.08	(24.88)
Debt Equity Ratio	0.09	0.21	(55.76)
Debt Service coverage ratio	NA	NA	NA
Return on Equity Ratio	0.45	0.79	(43.57)
Inventory Turnover Ratio	0.84	0.99	(15.16)
Trade Receivables turnover ratio	NA	NA	NA
Trade payables turnover ratio	5.15	4.41	16.74
Net capital turnover ratio	-5.19	11.21	(146.31)
Net profit ratio	5.65	5.89	(4.03)
Return on Capital employed	0.56	0.90	(37.91)
Return on Investment	NA	NA	NA

VARIANCE REASON-

1. **Debt Equity Ratio:** Decrease in ratio due to decrease in debt and increase in equity.
2. **Return on Equity Ratio:** Decrease in ratio due to decrease in profit percentage and increase in Shareholders equity.
3. **Net Capital Turnover ratio:** Decrease in ratio due to decrease in working capital of the company.
4. **Net profit ratio :** It has increase due to increase in profit for the current year.
5. **Return on Capital employed:** Decrease in ratio due to increase in current liabilities of the company.

Signature to Note '1' TO '23'.

In terms of our report annexed.

For, Rohatgi Ashish & Co.
(Chartered Accountants)
FRN-011380C

Rashmi Gupta

(Rashmi Gupta)
Partner
M.N.- 061117

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

For and on behalf of the Board
For SANRACHNA HOMES PRIVATE LIMITED

SANRACHNA HOMES PVT. LTD.

Manoj Kumar Singh

Director
02483773
Manoj Kumar Singh

Director

SANRACHNA HOMES PVT. LTD.

Kashish Singh

Director
09495572
Kashish Singh

Director

Place : Patna
Date : 29/08/2022