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, 2021, 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, 2021, 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

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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 AGARWAL & 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, 2021 taken on record by the board of directors, none of the directors of the company are disqualified as on March 31, 2021 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

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

(Rashmi Gupta)
Partner
Mem. No. 061117

Place: Patna
Date: 05-11-2021
UDIN :- 22061117AECFNK6008

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 2021.

FINANCIAL SUMMARY

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

Particulars	2020-2021	2019-2020
Turnover	6,61,51,055.00	97,44,223.00
Profit/(Loss) before interest & depreciation	53,00,540.24	7,01,250.23
Less: Interest	0.00	0.00
Profit before depreciation	53,00,540.24	7,01,250.23
Less : Depreciation	7,352.13	6,238.00
Profit after depreciation but before tax (PBT)	52,93,188.11	6,95,012.23
Less: Current Tax	14,00,085.00	1,93,008.00
Add/(Less): Deferred Tax	897.12	374.53
Net profit / (loss) for the period	38,94,000.23	5,02,378.76
Add: Balance B/F from the previous year	5,07,035.90	4,657.14
Less: Adjustment of Depreciation from retained earning	0.00	0.00
Balance Profit / (Loss) carried to Balance Sheet	44,01,036.13	5,07,035.90

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 38,94,000.23

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.

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 2021 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 2021 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.

पार्वती देवी

Director

(PARWATI DEVI)

Director

DIN: 06474895

Address:

302, BINA MANSION

PARMANAND PATH,

NAGESHWAR COLONY,

PATNA BIHAR-800001

INDIA

SANRACHNA HOMES PVT. LTD.

Director

(SIDDHANT SINGH)

Director

DIN:08076671

Address:

305,VIDYAKUNJ APARTMENT

WEST BORING CANAL ROAD

ANANDPURI,PHULWARI

PATNA BIHAR-800001

Place- Patna
Date:- 05-11-2021

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2021
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. NO	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

ate 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

dividual areholders olding nominal share capital upto Rs. 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

NDEBTEDNESS -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

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

BALANCE SHEET AS ON 31ST MARCH' 2021

S. No	PARTICULARS	Note No.	31.03.2021 (Amount in Rs)	31.03.2020 (Amount in Rs)
I	**EQUITY AND LIABILITIES**			
(1)	**Share Holder's Funds**			
	(a) Share Capital	2.1	500,000.00	500,000.00
	(b) Reserve & Surplus	2.2	4,401,036.13	507,035.90
(2)	**Non Current Liabilities**			
	(a) Long Term Borrowings	2.3	1,010,298.00	1,967,225.00
	(b) Long Term Provisions		-	-
			-	-
(3)	**Current Liabilities**			
	(a) Short Term Borrowings	2.4	**12,249,581.26**	6,996,951.76
	(b) Trade Payable	2.5	**37,511,022.76**	38,950,700.55
	(c) Other Current Liabilities		**1,400,085.00**	193,008.00
	(d) Short Term Provisions			
	TOTAL		**57,072,023.15**	**49,114,921.21**
II	**ASSETS**			
(1)	**Non-Current Assets**		-	-
	(a) Fixed assets			
	(i) Tangible assets	2.6	6,409.87	13,762.00
	(b) Non Current Invetsment	2.7	-	1,000,000.00
	(c) Long-term loans & advances		-	-
	(d) Other non-current assets		-	-
	(e) Deferred Tax Asset		1,271.65	374.53
(2)	**Current Assets**			
	(a) Current Investment		-	-
	(b) Inventories	2.8	43,751,856.00	45,721,575.00
	(c) Trade Receivables		-	-
	(d) Cash and Cash Equivalent	2.9	7,428,195.66	729,459.48
	(e) Short Term Loans & Advances	2.10	3,947,075.44	1,237,584.52
	(f) Other Current Assets	2.11	1,937,214.53	412,165.68
	TOTAL	1	**57,072,023.15**	**49,114,921.21**

Significant Accounting Policies and Notes on Accounts

For ROHATGI ASHISH & CO.
FRN : 011380C

Rashmi Gupta
Rashmi Gupta
(Partner)
M. No. : 061117

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

for SANRACHNA HOMES PRIVATE LIMITED

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

Parwati Dev Director
Director
DIN No-06474895

Siddhant Singh Director
Director
DIN No-08076671

Place:- Patna
Date:- 05/11/2021

SANRACHNA HOMES PRIVATE LIMITED

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

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH' 2021

S. No	PARTICULARS	Note No.	31.03.2021 (Amount in Rs)	31.03.2020 (Amount in Rs)
I.	Revenue from Operation	2.12	66,151,055.00	9,744,223.00
II	Other Income	2.13	302,482.22	55,322.73
III	Total Revenue (I+II)		**66,453,537.22**	**9,799,545.73**
IV	**Expenses**			
	Purchase	2.14	42,458,395.41	31,023,074.68
	(Increase)/ Decrease in Stock in Trade	2.15	1,969,719.00	(32,092,094.20)
	Direct Cost	2.16	8,268,438.28	7,667,934.20
	Employee Benefit Expenses	2.17	5,582,900.00	966,116.00
	Finance Cost	2.18	12,476.30	21,379.93
	Depreciation & Amortisation	2.6	7,352.13	6,238.00
	Other Expenses	2.19	2,861,067.99	1,511,884.89
	Total Expenses		61,160,349.11	9,104,533.50
V.	Profit Before exceptional and extraordinary items and Tax (III-IV)		5,293,188.11	695,012.23
VI.	Exceptional items		-	-
VII.	Profit before Extraordinary Items and Tax		5,293,188.11	695,012.23
VIII.	Extraordinary Items		-	-
IX.	Profit before Tax (VII-VIII)		5,293,188.11	695,012.23
X	Tax Expenses			
	(1) Current Tax		1,400,085.00	193,008.00
	(2) Earlier Tax		-	-
	(3) Deferred Tax		(897.12)	(374.53)
XI	Profit/ (Loss) for the period from Continuing operations (VII-VIII)		3,894,000.23	502,378.76
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing operation (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI+XIV)		3,894,000.23	502,378.76
XVI	Earning per Equity Shares			
	(1) Basic		778.80	100.48
	(2) Diluted		778.80	100.48
Significant Accounting Policies and Notes on Accounts		1		

For ROHATGI ASHISH & CO.
FRN : 011380C

Rashmi Gupta

Rashmi Gupta
(Partner)
M. No. : 061117

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

for SANRACHNA HOMES PRIVATE LIMITED

SANRACHNA HOMES PVT. LTD.

Director

Parwati Devi
Director
DIN No-06474895

SANRACHNA HOMES PVT. LTD.

Director

Siddhant Singh
Director
DIN No-08076671

Place:- Patna
Date:- 05/11/2021

CASH FLOW STATEMENT
M/s SANRACHNA HOMES PVT LTD
PATNA

Flow Statement for the year ended March 31,	2021	2020
ASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	5,285,835.98	688,774.23
Adjustments to reconcile profit before tax to cash provided by operating activities		
Depreciation and amortisation expense	7,352.13	6,238.00
Interest expenses during the year	-	-
Profit on sale of Fixed Assets	-	-
	5,293,188.11	**695,012.23**
Changes in Assets and Liabilities		
Increase/(Decrease) in other Current Liabilities	(1,439,677.79)	35,647,056.71
Increase/(Decrease) in Short Term Provision	1,207,077.00	70,217.00
Increase/(Decrease) in Trade Payable	5,252,629.50	644,629.74
(Increase)/Decrease in Other Current Assets	(1,525,048.85)	1,110,385.06
(Increase)/Decrease in Short Term Loan & Advances	(2,709,490.92)	(306,506.34)
(Increase)/Decrease in Fixed Assets	7,352.13	(13,762.00)
(Increase)/Decrease in Inventories	1,969,719.00	(32,092,094.20)
	8,055,748.18	5,754,938.20
Income taxes paid	1,400,085.00	193,008.00
NET CASH GENERATED BY OPERATING ACTIVITIES	6,655,663.18	5,561,930.20
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment During the year	1,000,000.00	(1,000,000.00)
NET CASH PROVIDED BY/ (USED IN) INVESTING ACTIVITIES	1,000,000.00	(1,000,000.00)
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan Taken from Director	(306,927.00)	(3,725,525.00)
Loan from Others	(650,000.00)	(250,000.00)
Proceeds from Issue of Equity Shares	-	-
NET CASH USED IN FINANCING ACTIVITIES	(956,927.00)	(3,975,525.00)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	6,698,736.18	586,405.20
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	729,459.48	143,054.28
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7,428,195.66	729,459.48
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS		

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

For Rohatgi Ashish & Co.
Chartered Accountants
FRN: 011380C

Rashmi Gupta

Rashmi Gupta
(Partner)
M. No. 061117

Place:- Patna
Date:- 05-11-2021

Significant accounting policies and notes on accounts:

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1. Basis of preparation of financial statement

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting pronouncements of the Institute of Chartered Accountants of India.

1.2. Use of Estimate

The preparation of the financial statements in conformity with GAAP requires management to make judgment, estimates and assumptions that affect the reported amount of revenue, expenses, balances of assets and liabilities and disclosures relating to contingent liabilities as at the end of reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from these estimates.

1.3. Revenue recognition

Revenue has been recognized on application of Percentage Completion method as per Revised "Income Computation and Disclosure Standard on Construction Contracts". Under this method contract revenue is matched with the contract costs in reaching the stage of completion of the contract activity.

Other Operational revenue represents income earned from the activities incidental to the business and is recognized when the right to receive the income is established as per the terms of the contract.

Revenue from services is recognized as they are rendered. Interest income is recognised on time the proportion basis. Income against claims of the company is recognised on accrual/right to claim basis.

1.4. Inventories

Raw Materials, construction materials, stores and spares are valued at weighted average cost or net realisable value whoever is less. Cost excludes refundable duties and taxes.

Cost of Inventories comprises of cost of purchases, cost of conversion and other costs including 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. In the absence of cost, waste/scrap is valued at estimated net realisable value.



1.5. 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.

1.6. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment are stated at cost less accumulated depreciation & impairment (if any). Costs directly attributable are capitalized until the property, plant and equipment are ready for use, as intended by management. The company depreciates property, plant and equipment over their useful lives using the written down value method. Useful lives of the Property, Plant & Equipment are in accordance with the Schedule II of companies Act,2013, unless otherwise stated, however residual values are reviewed periodically, including at each financial year end.

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

1.7. Employee Benefits

Short –term employee benefits are recognised as an expense 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.

1.8. 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 has not been recognized during the year.

1.9. 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.

1.10. Cash and Cash Equivalents

Cash and Cash equivalent comprises of Cash and Cash on deposits with banks.



1.11. 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. Accourdingly, the Company has complied with Accounting Standared as applicable to Small And Medium Size Company.

1.12 Other Accounting Policies

These are consistent with generally accepted accounting principles except as mentioned above.

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note No. 2.1

Authorised, Issued, Subscribed & Paid Up Capital

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Authorised Capital		
10,000 Equity Shares of Rs. 100/- each	1,000,000.00	1,000,000.00
	1,000,000.00	**1,000,000.00**
Issued , Subscribed & Paid up Capital		
5,000 EQUITY SHARES of Rs. 100/- each	500,000.00	500,000.00
	500,000.00	**500,000.00**

Number of Shares Outstanding

Particulars	Equity Shares	
	Number of Shares	Paid Up Value (In Rs.
Shares Outstanding at the beginning of the year	5000	500000.00
Shares Issued during the year	0	0.00
Shares Issued Due to Issue of ESOP's	0	0.00
Shares Bought Back During the year	0	0.00
Shares Outstanding at the end of the year	5000	500000.00

The rights, preference and restrictions attaching to each classs of shares including restrictions on the distribution of dividend and repayment of capital:

The equity shareholders of the company have rights and restrictions as prescribed under law, in particular, the Companies Act. Accordingly each holder of equity shares is entitled to one vote per share and rank pari passu. During the year ended 31st March'2021, no dividend has been proposed by the Board of Directors. (Previous year-Nil).

Details of Shareholders

Name of Shareholders	As At 31st March 2021		As At 31st March 2020	
	No. Of Shares Held	% of Holding	No. Of Shares Held	% of Holding
Sushil Kumar Singh	2500	50.00%	2500	50.00%
Manoj Kumar Singh	2500	50.00%	2500	50.00%
Total	5000	100.00%	5000	100.00%

Note No. 2.2

Reserve & Surplus

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Profit & Loss Account		
Balance Brought forward from Previous Year	507,035.90	4,657.14
Add: Profit during the Year	3,894,000.23	502,378.76
	4,401,036.13	507,035.90
	4,401,036.13	**507,035.90**

ROHATGI ASHISH & CO. CHARTERED ACCOUNTANTS PATNA

Note No. 2.3
Long Term Borrowings

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Unsecured Loan from Director		
Manoj Kumar Singh	8,10,298.00	11,17,225.00
Loan From Others		
Sushil Singh HUF	1,25,000.00	1,25,000.00
Ravindra Kumar	-	6,50,000.00
Azad Infracem Pvt. Ltd	25,000.00	25,000.00
Sonakshi Kashish Properties Pvt Ltd	50,000.00	50,000.00
	10,10,298.00	19,67,225.00

Note No. 2.4
Trade Payables

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Trade Payables	1,22,49,581.26	69,96,951.76
	1,22,49,581.26	69,96,951.76

Note No. 2.5
Other Current Liabilities

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Audit Fee Payable	98,375.00	29,000.00
Advance from Customers	3,53,24,090.76	3,83,33,597.55
Labour Expenses Payable	-	1,00,000.00
Rent Payable	95,000.00	95,000.00
Return Filling Fee Payable	24,000.00	24,000.00
ROC Filling Fee Payable	18,000.00	18,000.00
Rohatgi Ashish & Co.	19,427.00	31,103.00
Staff Salary Payable	4,15,900.00	3,20,000.00
TDS Payable	12,57,641.00	-
Interest Payable	2,27,511.00	-
Expenses Payable	31078.00	
	3,75,11,022.76	**3,89,50,700.55**

ROHATGI ASHISH & CO. CHARTERED ACCOUNTANTS

SANRANCHNA HOMES PRIVATE LIMITED
SCHEDULE OF FIXED ASSETS

Note No 2.6

	Fixed Assets	Gross Block			Accumulated Depreciation					Net Block	
		Balance as at 1 April 2020	Additions/ (Disposals)	Balance as at 31 March 2021	Balance as at 1 April 2020	Adjustment with Retained Earnings	Depreciation charge for the year	On disposals	Balance as at 31 March 2021	Balance as at 1 April 2020	Balance as at 31 March 2021
		Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)
	Tangible Assets (Not Under Lease)										
	Air Conditioned	10,000.00	-	10,000.00	1,877.00	-	3,663.81	-	5,540.81	8,123.00	4,459.19
	Printer	10,000.00	-	10,000.00	4,361.00		3,688.32	-	8,049.32	5,639.00	1,950.68
	Total (i)	20,000.00	-	20,000.00	6,238.00	-	7,352.13	-	13,590.13	13,762.00	6,409.87
	Previous Year	20,000.00	-	20,000.00	6,238.00	-	6,238.00	-	-	-	13,762.00

ROHATGI ASHISH & CO. CHARTERED ACCOUNTANTS PATNA

Note No. 2.7
Non Current Investment

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Advance for Project	-	1,000,000.00
	-	-
	-	1,000,000.00

Note No. 2.8
Inventories

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Work In Progress	43,751,856.00	45,721,575.00
	43,751,856.00	**45,721,575.00**

Note No. 2.9
Cash in Hand & Cash Equivalent

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Cash in Hand	10,602.12	54,340.00
State Bank of India (A/c No. 35852333452)	699.67	62,872.23
Axis Bank A/c-4707	152,180.10	173,373.00
UBI Bank A/c No-13819	16,135.72	200,967.28
ICICI Bank -6904	-	143,670.47
ICICI Bank -6903	818,884.33	-
ICICI Bank -6902	3,549,702.38	-
UBI Bank A/c No-13925	2,863,810.68	17,231.00
UBI Bank A/c No-13934	16,180.66	77,005.50
	7,428,195.66	**729,459.48**

Note No. 2.10
Short Term loan And Advances

	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Imprest Advance	-	59,475.00
Advance to Others	2,239,475.00	
Balance with Revenue Authority	1,707,600.44	1,178,109.52
	3,947,075.44	**1,237,584.52**

Note No. 2.11
Other Current Assets

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Advance to Supplier	1,930,312.70	412,165.68
TCS	6,901.83	-
	1,937,214.53	**412,165.68**

ROHATGI ASHISH & CO. PARTNER

Note No. 2.12
Other Income

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Revenue From Operation	66,151,055.00	9,744,223.00
	66,151,055.00	**9,744,223.00**

Note No. 2.13
Other Income

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Project Extra work	290,178.53	55,317.01
Miscellenious Income	12,303.69	-
Round Off	-	5.72
	302,482.22	**55,322.73**

Note No. 2.14
Purchase

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Purchase of Material	42,458,395.41	31,023,074.68
		-
	42,458,395.41	**31,023,074.68**

Note '2.15'

Details of changes in Inventory for the year ended 31.03.2021

Particulars	31.3.2021 (Amount in Rs.)	31.3.2020 (Amount in Rs.)	Increase / Decrease
	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)
Closing Stock Of WIP	43,751,856.00	45,721,575.00	1,969,719.00
Total	**43751856.00**	**45721575.00**	**1969719.00**

Details of changes in Inventory for the year ended 31.03.2020

Particulars	31.3.2020 (Amount in Rs.)	31.3.2019 (Amount in Rs.)	Increase / Decrease
	Amount in (Rs.)	Amount in (Rs.)	Amount in (Rs.)
Opening Stock Of WIP	45,721,575.00	13,629,480.80	(32,092,094.20)
Total	**45,721,575.00**	**13,629,480.80**	**(32,092,094.20)**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note No. 2.16
Direct cost

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Architecture Expenses	220,000.00	397,063.00
Labour expenses	6,070,064.72	4,010,274.00
Consultancy expenses	-	7,500.00
Contractor Payment	-	65,000.00
Cost of Land & Development Right	-	1,900,000.00
Engineer Expenses	15,000.00	-
Freight	166,933.36	-
RERA Expenses	25,630.00	70,295.00
Shelter Fund Expenses	477,221.00	-
Site office expenses	38,500.00	-
Stamp duty	1,153,547.20	976,347.20
Govt Expense	101,542.00	91,455.00
Land Filling Expenses	-	150,000.00
	8,268,438.28	**7,667,934.20**

Note No. 2.17
Emplovee benefit Expenses

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Staff Salary	5,582,900.00	966,116.00
	5,582,900.00	**966,116.00**

Note No. 2.18
Finance Cost

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Bank Charges	12,476.30	21,379.93
	12,476.30	**21,379.93**

Note No. 2.19
Other Expenses

Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)
Audit Fees	75,000.00	29,000.00
Advertisements	25,423.00	44,000.00
Conveyance Expenses	44,178.00	35,060.00
Rent Expenses	606,000.00	78,000.00
Freight Expenses	-	6,254.46
Sundry Balance Written off	68,368.23	-
Round off	1,806.26	-
Misc. Expenses	604,407.50	16,769.43
Return Filling Expenses	-	60,500.00
Site Office Expenses	-	832,000.00
Travelling Expenses	123,300.00	-
ROC Filing Fees	17,800.00	55,600.00
Donation & Charity	-	41,100.00
Electricity expense	214,682.00	165,042.00
GST Late Filing Fee	-	89,780.00
Interest on Income Tax	38,692.00	29,279.00
Interest on TDS	227,511.00	-
Membership fee	5,900.00	29,500.00
Consultancy Charges	808,000.00	-
	2,861,067.99	**1,511,884.89**

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

Note No. : 2.16
Additional information to the financial statements

1. **Share Application money pending allotment**
   N/A

2. **Contigent liability and commitements (to the extent not provided for)**

Particular	Current Year	Previous Year
Contingent liability	**Nil**	**Nil**
Commitments	**Nil**	**Nil**

3. **Auditors Remuneration**

Particular	Current Year	Previous Year
Statutory Audit fee	60,000.00	29,000.00
Tax Audit Fees	15,000.00	0.00
Total	**75,000.00**	**29,000.00**

4. **Earning Per Share**

Particular	Current Year	Previous Year
Net profit for the year from ordinary activities attributable to Equity shareholder.	38,94,000.23	5,02,378.76
Weigthted –average number of Equity Share Outstanding	5,000	5,000
Earning Per Share	778.80	100.48

5. **Related party transaction (Related parties where control exists):**
   As per Accounting Standard 18, the disclosure of transactions with related parties are given below:
   Related parties where control exists

Description of relationship	Name of related parties
Key Management Person (KMP)	Siddhanth Singh & Parwati Devi
Relatives of KMP	Manoj Kumar Singh, 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)

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

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

Detail of related party transaction during the year ended 31st March,2021 and balances outstanding as at 31st March,2021	KMP	Relatives of KMP	Entities in which KMP/relative of KMP Have significant influence	Total
Loan Taken During the year	0.00	0.00	0.00	0.00
Repayment of Loan	0.00	3,06,927.00	0.00	3,06,927.00
Remuneration to Key Managerial Person	0.00	50,00,000.00	0.00	50,00,000.00
Total	**0.00**	**53,06,927.00**	**0.00**	**53,06,927.00**

Disclosure in respect of Material Related Party Transaction during The Year

Salary to Sushil Kumar Singh Rs. 25,00,000.00 & to Manoj Kumar Singh Rs. 25,00,000.00

Outstanding Loan

Name of Related Party	As at 31.03.2020	Loan Taken During the year	Loan Squared off During the Year	As at 31.03.2021	
	Balance	Balance	Balance	Balance	Nature of Balance
Manoj Kumar Singh	11,17,225.00	0.00	3,06,927.00	8,10,298.00	Cr.
Sonakshi Kashish Properties Pvt Ltd	50,000.00	0.00	0.00	50,000.00	Cr.
Sushil Kumar Singh(HUF)	1,25,000.00	0.00	0.00	1,25,000.00	Cr.

6. In the opinion of Board and to the best of their knowledge and belief, the value of realisation 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.

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

8. Balances of Unsecured Loans, Advances, Sundry Creditors & Sundry Debtors are subject to confirmation from respective parties.

9. In terms of Section 22 of Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. However none of the enterprises has reported to the company about its registration under the above Act. In the absence of information about registration of Enterprises under the above Act, the required information could not be furnished..

ROHATGI ASHISH & CO. PATNA CHARTERED ACCOUNTANTS

10. **Break-up of deferred tax assets and Liabilities:-**

(Amount in Rs.)

Particulars	For the Year ended on 31.03.2021	For the year ended on 31.03.2020
Deferred tax asset (Liability) recognized for Timing differences due to - Difference in depreciation in block of fixed assets	5,052.63	1,488.00
Net Deffered Tax Asset (Liability)	1,271.65	374.53
Debit (Credit) to Profit & Loss Account	(897.12)	(374.53)

As per our attached report of even date attached.

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

(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.
Director
Director
06474895
Parwati Devi

SANRACHNA HOMES PVT. LTD.
Director
Director
08076671
Siddhant Singh

Place : Patna
Date: 05-11-2021