



I.D. PRASAD & Associates

Chartered Accountants

Independent Auditor's Report

To the Members of
ASHIRBAD REALITY PVT LTD

Report on the Financial Statements

We have audited the accompanying financial statements of M/S. ASHIRBAD REALITY PVT LTD which comprise the Balance Sheet for the year ended 31st March 2023, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



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

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

Opinion

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the '**Annexure A**' a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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 purpose 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.





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- d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report on "Annexure B".
- 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. OR The Company has disclosed the impact of pending litigations on its financial position in its financial statement

For and on behalf of
For and on behalf of
I D PRASAD & ASSOCIATES
Chartered Accountants
Firm's registration number: 326122E

I D PRASAD
Partner
Membership number: 056591
Place: Kolkata
Date: 15/12/2023





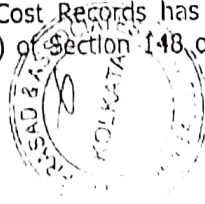
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"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2023:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- (c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- (b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



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- 7)
- a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on which they become payable.
- b) According to the information and explanation given to us, there are no dues of sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 of the Order are not applicable to the Company and hence not commented upon.



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Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xii) of the Order are not applicable to the Company and hence not commented upon.

16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xii) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of

For and on behalf of

I D PRASAD & ASSOCIATES

Chartered Accountants

Firm's registration number: 326122E

I D PRASAD

Partner

Membership number: 056591

Place: Kolkata

Date: 15/12/2023



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Chartered Accountants

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of ASHIRBAD REALITY PVT LTD

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ASHIRBAD REALITY PVT LTD as of March 31, 2023 in conjunction with our audit of the stand alone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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I.D. PRASAD & Associates

Chartered Accountants

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India."

For and on behalf of
For and on behalf of
I D PRASAD & ASSOCIATES
Chartered Accountants
Firm's registration number: 326122E

[Signature]
I D PRASAD
Partner
Membership number: 056591
Place: Kolkata
Date: 15/12/2023



ASHIRBAD REALITY PVT LTD

6/B/28, MUKUNDAPUR, KOLKATA - 700 099

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

Sl. No	Particulars	Notes. No.	Figures as at the end of current reporting period(2022-2023)	Figures as at the end of previous reporting period(2021-2022)
I	Revenue from operations	17	12,530,303	7,212,560.00
II	Other Income	18	18,563	14,256.00
III	III. Total Revenue (I +II)		12,548,866	7,226,816.00
IV	Expenses			
	Direct Operating expenses	19	14,252,560	
	Purchase of Stock in Trade			
	Changes in inventories of finished goods, work-in-progress and Stock in Trade	20	7,902,560.00	2,425,750.00
	Employee Benefit Expense	21	4,412,000	4,212,500.00
	Finance Costs	22	35,632	738.00
	Depreciation and Amortization Expense	23		
	Other Administrative Expenses	24	164,609	167,308.00
	Total Expenses (IV)		10,962,241	6,806,306.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	1,586,625	420,510.00
VI	Exceptional Items			
VII	Profit before extraordinary items and tax (V - VI)		1,586,625	420,510.00
VIII	Extraordinary Items			
IX	Profit before tax (VII - VIII)		1,586,625	420,510.00
X	Tax expense:			
	1) Current tax		412,522	109,333.00
	2) Deferred tax		0.00	0.00
XI	Profit/(Loss) from continuing operations	(IX-X)	1,174,103	311,177.00
XII	Profit/(Loss) from Discontinuing operations			
XIII	Tax expense of Discontinuing operations			
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV	Profit/(Loss) for the period (XI + XIV)		1,174,103	311,177.00
XVI	Earning per equity share:			
	1) Full		11.74	3.11
	2) Truncated		11.74	3.11

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NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an Integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR I D PRASAD AND ASSOCIATES
CHARTERED ACCOUNTANTS

(I D PRASAD - F.C.A)



FOR ASHIRBAD REALITY PVT LTD

[Signature]

(DIRECTOR) (DIRECTOR)

Membership No. : 056591
Firm Reg. No. : 326122E

PLACE: KOLKAT
DATED: 15/12/202

ASHIRBAD REALITY PVT LTD

6/B/28, MUKUNDAPUR, KOLKATA - 700 099

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

Particulars	Notes No.	Figures as at the end of current reporting period(2022-2023)	Figures as at the end of previous reporting period(2021-2022)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,000,000	1,000,000
(b) Reserves and Surplus	2	1,732,789	558,686
(c) Money received against share warrants			
(2) Share Application money pending allotment			
(3) Non-Current liabilities			
(a) Long-Term Borrowings	3	10,000,000	10,000,000
(b) Deferred Tax Liabilities (Net)			
(c) Other Non-Current Liabilities			
(d) Long-Term Provisions			
(4) Current liabilities			
(a) Short-Term Borrowings	4		
(b) Trade Payables	5	114,418,742	110,271,653
(c) Other Current Liabilities	6	521,855	109,333
(d) Short-Term Provisions	7	100,000	110,000
Total Equity & Liabilities		127,773,386	122,049,67
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	8		
(ii) Depreciation			
(iii) Net Block			
(b) Non-current Investments	9		
(c) Deferred Tax Asset (Net)			
(d) Long-term loans and advances	10		
(e) Other Non-current Assets	11	25,000	25,00
(2) Current Assets			
(a) Current Investments	12		
(b) Inventories	13	127,259,360	119,356,80
(c) Trade Receivables	14		
(d) Cash and bank balances	15	130,457	2,313,57
(e) Short-term loans and advances	16		
(f) Other current assets	25	358,569	354,29
Total Assets		127,773,386	122,049,67

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NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR I D PRASAD AND ASSOCIATES
CHARTERED ACCOUNTANTS

(I D PRASAD - F & A)

Membership No. 036591
 Firm Reg. No. 126122E



FOR ASHIRBAD REALITY PVT LTD

(DIRECTOR) (DIP)

PLACE: KOLKATA
 DATED: 15/04/2023

ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st MARCH, 2023

Note : 1 Share Capital

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	AUTHORIZED CAPITAL 1,00,000 Equity Shares of Rs. 10/- each	1,00,000.00	1,00,000.00
		1,00,000.00	1,00,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 1,00,000 Equity Shares of Rs. 10/- each, Fully paid	1,00,000.00	1,00,000.00
	Total in	1,00,000.00	1,00,000.00

Shareholders holding more than 5% shares in the Company

Sr. No	Name of the Shareholder	Current Year 2022-23		Previous Year 2021-2022	
		No of Shares	%	No of Shares	%
	PRODIP DAS	50000	50.00	50000	50.00
	ABHISHEK MAJUMDAR	50000	50.00	50000	50.00

Note : 2 Reserve & Surplus

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Capital Reserve		
	a) Gasifier Subsidy	-	-
2	Capital Redemption Reserve	-	-
3	Share Premium	-	-
4	Debenture Redemption Reserve		
5	Revaluation Reserve		
6	Shares Option Outstanding Account		
7	Other Reserve		
	Capital Reserve	-	-
8	Surplus (Profit & Loss Account)	1,174,103.00	311,177.00
	Add: Excess provision written Back	-	-
		1,174,103.00	311,177.00
	Less: Tax paid for earlier year	-	-
		1,174,103.00	311,177.00
	Balance Cr. / Dr. Brought Forward	558,686.00	247,509.00
		1,732,789.00	558,686.00
	Total in	1,732,789.00	558,686.00

Note : 3 Long Term Borrowings

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Bonds / Debentures	-	-
2	Term Loan		
3	Deferred Payment Liabilities	-	-
4	Deposit	-	-
5	Loans & Advances From Related Parties	10,00,000.00	10,00,000.00
6	Long Term Borrowing from Sister Concern	-	-
7	Loans from Directors, their relatives & Associates	-	-
	Total in	10,00,000.00	10,00,000.00



ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st MARCH, 2023

note : 4 Short Term Borrowings

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Loan Repayable on Demand	-	-
2	Loans & Advances From Related Parties	-	-
	Total in	-	-

Note : 5 Trades Payable

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
	<u>Sundry Creditors for Materiel/Supplies:</u>		
1	- For Goods	4,312,568.00	4,512,856.00
2	- Advance from Customer	110,106,174.00	105,758,797.00
3	- For Expenses	-	-
	Total in	114,418,742.00	110,271,653.00

Note : 6 Other Current Liabilities

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	TDS Payable	-	-
2	GST Payable	-	-
3	Prov. For Income Tax	521,855.00	109,333.00
	Total in	521,855.00	109,333.00



ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st MARCH, 2023

Note 7 Short Term Provisions

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Provision For Employees Benefit	-	-
	Salary Payable	-	-
	Director's Remuneration	-	25,000.00
2	Others	15,000.00	60,000.00
	Audit Fees	60,000.00	25,000.00
	Accounting Charges	25,000.00	-
	ROC Filing Fees	-	-
	Total in	100,000.00	110,000.00



ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note : B Fixed Asset

I. Fixed Assets & Depreciation (as per Companies Act)

Sr No	Particulars	Rate	Gross Block			Depreciation			Net Block		
			Value as on 01.04.2022	Addition during the year	Deduction during the year	Value as on 31.03.2023	Value as on 01.04.2022	Addition during the year	Deduction during the year	Value as on 31.03.2023	WDV as on 31.03.2023
I.	Tangible Assets	n.p.m.	-	-	-	-	-	-	-	-	-
	SUB TOTAL (A)		-	-	-	-	-	-	-	-	-
II.	Intangible Assets		-	-	-	-	-	-	-	-	-
	SUB TOTAL (B)		-	-	-	-	-	-	-	-	-
III.	Capital Work-in-progress		-	-	-	-	-	-	-	-	-
1.	Building Under Construction		-	-	-	-	-	-	-	-	-
	SUB TOTAL (C)		-	-	-	-	-	-	-	-	-
IV.	Intangible Assets Under Development		-	-	-	-	-	-	-	-	-
	SUB TOTAL (D)		-	-	-	-	-	-	-	-	-
	Total (A + B + C + D) (Current Year)		-	-	-	-	-	-	-	-	-
	(Previous Year)		-	-	-	-	-	-	-	-	-



ASHIRBAD REALITY PVT LTD

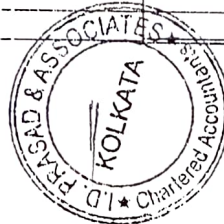
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note : 9 Non Current Investment

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
	Total in	-	-

Note : 10 Long Term Loans and Advances

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
I)	<u>Capital Assets</u>		
	a) <u>Secured, Considered Good :</u>		
	b) <u>Unsecured, Considered Good :</u>		
	c) <u>Doubtful</u>		
II)	<u>Security Deposits</u>		
	a) <u>Secured, Considered Good :</u>		
	Security Deposit (VAT)		
	Other Deposit		
	b) <u>Unsecured, Considered Good :</u>		
	c) <u>Doubtful</u>		
III)	<u>Loans & Advances to related parties</u>		
IV)	<u>Other Loans & Advances</u>		
	Advance for Office		
	Advance to Staff		
	Total in	-	-



ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note : 11 Other Non Current Assets

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Long Term Trade Receivables		
	a) Secured, Considered Good:		
	b) Unsecured, Considered Good:		
	c) Doubtful		
2	Preliminary Expenses	25,000	25,000
	Total in	25,000	25,000

Note : 12 Current Investment

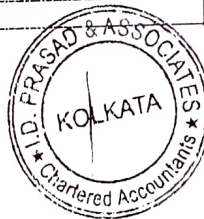
Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
	Total in		

Note : 13 Inventories

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Closing Work-in Progress	127,259,360	119,356,800
	Total in	127,259,360	119,356,800

Note : 14 Trade Receivables

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Outstanding for more than six months		
	a) Secured, Considered Good:		
	b) Unsecured, Considered Good:		
	c) Doubtful		
2	Others		
	a) Secured, Considered Good:		
	b) Unsecured, Commission Receivable		
	c) Doubtful		
	Total in		



ASHIRBAD REALITY PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note : 15 Cash & Cash Equivalent

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Cash-in-Hand Cash Balance Petty Cash Balance	10,005	212,546
	Sub Total (A)	10,005	212,546
2	Bank Balance United Bank of India HDFC Bank Ltd	7,828 112,564	7,888 2,093,145
	Sub Total (B)	120,452	2,101,033
	(C) Cheques on Hand	130,457	2,313,579
	Total [A + B + C]		

Note :16 Short Term Loans and Advances

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
	Loans & Advances from related parties:		
	(a) Secured, Considered Good:		
	Advance to Associate Concerns	-	-
	(b) Unsecured, Considered Good:		
	Advance to Associates	-	-
	Total in		

Note :25 Other Current assets

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
	FD5	358,569	354,293
	Total in	358,569	354,293



ASHIRBAD REALITY PVT LTD

Notes forming Part of the Profit & Loss Accounts as at 31st March, 2023

Note: 17 Revenue from Operations

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Job Work & Sales of Flat	12,530,303	1,212,560
	Total in	12,530,303	1,212,560

Note: 18 Other Income

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Misc. Income	18,563	14,256
2	Discount Rece.	-	-
	Total in	18,563	14,256

Note: 19 Operating Expenses

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
a)	PURCHASES OF RAW MATERIALS AND STORES Project Expenses	14,252,560	-
	Sub-total (a)	14,252,560	-
b)	DIRECT/PRODUCTIONS EXPENSES		
1	Drawing Charges & KMC Fees	-	-
2	Land Survey Fees	-	-
3	Advance for Land (Forfeited)	-	-
	Sub-total (b)	-	-
	Total in	14,252,560	-

Note: 20 Change in Inventories

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Opening Stock (Work-in-Progress)	119,356,800	121,782,560
2	Closing Stock (Work in Progress)	127,259,360	119,356,800
	Total in	(7,902,560)	2,425,760

Note: 21 Employment Benefit Expenses

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021-2022
1	Salaries, Bonus & Wages	3,212,000	3,012,500
2	Directors Remuneration	1,200,000	1,200,000
	Total in	4,412,000	4,212,500



ASHIRBAD REALITY PVT LTD

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2023

Note : 22 Financial Cost

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021- 2022
1	Bank Charges	35,632	738
2	Interest on Loan		
	Total in	35,632	738

Note : 23 Depreciation & Amortised Cost

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021- 2022
1	Depreciation		
2	Preliminary Expenses w/O		
	Total in	-	-

Note : 24 Other Administrative Expenses

Sr. No	Particulars	Current Year 2022-23	Previous Year 2021- 2022
1	Accounting Charges	60,000	60,000
2	Audit Fees	15,000	25,000
3	Conveyance	48,569	42,560
4	Telephone Charges	12,540	11,248
5	Trade Licence Fees	3,500	3,500
6	FOC Filing fees	25,000	25,000
	Total in	164,609	167,308.00

