

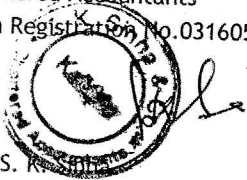
BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED
Balance Sheet as at 31st March, 2023

Particulars		Note Nos.	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES				
			₹	₹
1	Shareholders' funds			
	(a) Share capital	2	1,00,000	1,00,000
	(b) Reserves and surplus	3	(1,97,406)	(74,217)
2	Current liabilities			
	(a) Long-term borrowings	4	65,16,000	41,16,000
	(b) Other current liabilities	5	70,000	35,000
	(c) Short-term provisions	6	-	-
TOTAL			64,88,594	41,76,783
II. ASSETS				
1	Non-current assets			
	(a) Fixed assets			
	Tangible assets	7	-	-
	(b) Long-term loans and advances	8	-	-
2	Current assets			
	(a) Trade receivables	9	-	-
	(b) Cash and cash equivalents	10	36,772	2,01,914
	(c) Short-term loans and advances	11	64,40,670	39,60,000
	(d) Other Current Assets	12	11,152	14,869
TOTAL			64,88,594	41,76,783
III. SEE ACCOMPANYING NOTES FORMING PART OF THE FINANCIAL STATEMENTS		1-15		

As per our report of even date.

For and on behalf of the Board

For S. K. SINHA & CO.
Chartered Accountants
Firm Registration No. 0316050E



CA. S. K. SINHA
Partner
Membership No. 052610
UDIN = 23052610BGXFQ1001

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Khayrul Hassan Mulla

Director

Director
DIN -

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Abdus Salim Ghazvini

Director

Director
DIN -

Place : Kolkata
Date : 02/09/2023

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED
Statement of Profit and loss for the year ended 31st March, 2023

Particulars		Note Nos.	31-Mar-2023	31-Mar-2022
I.	Revenue from operations	12	₹ -	₹ -
	Total Revenue		-	-
II.	Expenses:			
	Purchase of Domain & Server		-	-
	Employee Remuneration	13	30,000	25,000
	Depreciation and amortization expense	7	-	-
	Other expenses	14	93,189	49,217
	Total expenses		1,23,189	74,217
III.	Profit/(Loss) before tax		-1,23,189	-74,217
	Tax expense:			
	(1) Current tax		-	-
IV.	Profit/(Loss) for the year		-1,23,189	-74,217
V.	Notes forming part of the financial statements	1-15		
	(1) Basic		-123	-74
	(2) Diluted			

As per our report of even date

For and on behalf of the Board

For S. K. SINHA & CO.
Chartered Accountants
Firm Registration No.0316050E



CA. S. K. Sinha
Partner
Membership No.052610
UDIN = 23052610BGXFQG1001

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Khayrul Hossain Molla Abdus Salam Gharami

Director

Director

Director
DIN -

Director
DIN -

Place : Kolkata
Date : 02/09/2023

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2023

NOTE 2 : SHARE CAPITAL

	31-Mar-2023	31-Mar-2022
Authorised		
10,000 Equity Shares of Rs.10 each (Previous Year- 10,000 equity shares of Rs.10 Each)	1,00,000	1,00,000
Issued, Subscribed & Fully Paid up		
10,000 Equity Shares of Rs.10 each (Previous Year- 10,000 equity shares of Rs.10 Each)	1,00,000	1,00,000
	1,00,000	1,00,000

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

Equity Shares

At the beginning of the year
Issued during the year
Outstanding at the end of the year

As at 31st March, 2023		As at 31st March, 2022	
Number	Amount	Number	Amount
10,000	1,00,000	10,000	1,00,000
-	-	-	-
-	-	-	-

b) Particulars of shareholders holding more than 5% of a class of shares

i) Mohd Khayrul Hassan Molla
ii) Abdus Salim Gharami

As at 31st March, 2023		As at 31st March, 2022	
Numbers	% of holding	Numbers	% of holding
5,000	50	5,000	50
5,000	50	5,000	50

c) Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share with a right to receive per share dividend declared by the Company.

In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company in the proportion of equity shares held by the shareholders.

d) Details of Promoters Shareholding in the Company

Promoter's Name	As at 31st March, 2023			As at 31st March, 2022		
	No. of Shares	% holding	% Change during the year	No. of Shares	% holding	% Change during the year
i) Mohd Khayrul Hassan Molla	5,000	50	Nil	5,000	50	Nil
ii) Abdus Salim Gharami	5,000	50	Nil	5,000	50	Nil

NOTE 3 : RESERVE & SURPLUS

	31-Mar-2023	31-Mar-2022
a) Balance at the beginning of the year	(74,217)	-
b) Profit/Loss for the year	(1,23,189)	(74,217)
Balance at the close of the year	(1,97,406)	(74,217)
TOTAL		

NOTE 4 : LONG TERM BORROWINGS

	31-Mar-2023	31-Mar-2022
Interest free unsecured loan from a Director	65,16,000	41,16,000
Unsecured loan from Others	-	-
TOTAL	65,16,000	41,16,000

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Khayrul Hassan Molla



BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Abdus Salim Gharami

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2023

NOTE 5 : OTHER CURRENT LIABILITIES

	₹	₹
	31-Mar-2023	31-Mar-2022
(a) Liability for Expenses		
Audit Fees	10,000	5,000
Other Liabilities	60,000	30,000
TOTAL	70,000	35,000

NOTE 6 : SHORT TERM PROVISION

	31-Mar-2023	31-Mar-2022
Opening Balance for Provision for Taxation	-	-
Add : Provision during the year	-	-
Provision for Income Tax	-	-
TOTAL	-	-

NOTE 8 : LONG TERM LOANS AND ADVANCES

	31-Mar-2023	31-Mar-2022
Earnest Money Deposit with NICD	-	-
Security Deposit	-	-
TOTAL	-	-

NOTE 9 : TRADE RECEIVABLES

	31-Mar-2023	31-Mar-2022
<u>Sundry Debtors - Unsecured Considered Good</u>		
Exceeding Six Months	-	-
Other Debts	-	-
TOTAL	-	-

NOTE 10 : CASH AND CASH EQUIVALENTS

	31-Mar-2023	31-Mar-2022
Balance with Scheduled Bank :		
in current account	9,858	60,500
Cash In Hand (Certified by the management)	26,914	1,41,414
TOTAL	36,772	2,01,914

NOTE 11 : SHORT TERM LOANS AND ADVANCES

	31-Mar-2023	31-Mar-2022
Advance to Supplier	2,40,670	1,60,000
Advance for Land Development	62,00,000	38,00,000
TOTAL	64,40,670	39,60,000

NOTE 12 : OTHER CURRENT ASSETS

	31-Mar-2023	31-Mar-2022
Preliminary Expenses	14,869	14,869
Less : Expenses Written off	3,717	
TOTAL	11,152	14,869

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Khayrul Hassan Molla



BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Abdus Salam Ghasani

Director

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

NOTE 12 : REVENUE FROM OPERATIONS	₹	₹
	31-Mar-2023	31-Mar-2022
Income from Web Designing, Server etc.	0	0
TOTAL	0	0

NOTE 13 : EMPLOYEE BENEFIT EXPENSES	31-Mar-2023	31-Mar-2022
	Salary, Wages & Bonus	30,000
TOTAL	30,000	25,000

NOTE 14 : OTHER EXPENSES	31-Mar-2023	31-Mar-2022
	Audit Fees	5,000
Bank Charges	472	500
Office Rent	84,000	35,000
Preliminary Expenses Written off	3,717	3,717
TOTAL	93,189	49,217

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Khayrul Hassan Molla
Director

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED,

Abdus Salam Gharami
Director



BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED
 Notes forming part of the Financial Statements for the year ended 31st March, 2023

NOTE 7 : FIXED ASSETS

Description	W.D.V as at April 1, 2022	Additions More Than 180 Days	Additions Less Than 180 Days	Deletions/ Adjustments	W.D.V as at March 31, 2023	Depreciation for the year 2022	Depreciation During the Year	Deletions/ Adjustments	Accumulated Depreciation as at March 31, 2023	Net Book Value as at March 31, 2023	Net Book Value as at March 31, 2022
	₹	₹	₹	₹	₹	₹		₹	₹	₹	₹
Tangible Assets											
Total											
Previous Year											

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Md. Kibangwe Hassan Malik
 Director



BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Abdus Salam Gharani
 Director

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Notes to financial statements for the year ended 31 March, 2023

Amount in Rupees

15 Ratios to disclosed as per requirement of Schedule III to the Act				As at	As at	% of variance
Particulars	Numerator	Denominator		31 March 2023	31 March 2022	
Liquidity Ratio						
(a) Current ratio (times)	Current assets	Current liabilities		1.02	1.00	0.02
FY 2023						
FY 2022	65,86,000	64,77,442				
	41,51,000	41,61,914				
Solvency Ratio						
(b) Debt-equity ratio (times)	Total Debt	Shareholder's Equity		-66.90		-66.90
FY 2023						
FY 2022	65,16,000	-97,406				
		25,783				
(c) Debt service coverage ratio (times)	Earning for Debt Service (i.e. Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.)	Debt service (i.e. Interest & Lease Payments + Principal Repayments)				
FY 2023						
FY 2022						
Profitability ratio						
(d) Net profit ratio (%)	Net profit after tax	Total Income		#DIV/0!	#DIV/0!	#DIV/0!
FY 2023	-1,23,189					
FY 2022	-74,217					
(e) Return on equity ratio (%)	Net profit after taxes - preference dividend (if any)	Shareholder's equity		0.00%	0.00%	0.00%
FY 2023						
FY 2022						
(f) Return on Capital employed (%)	Earning before interest and tax	Total Asset - Current Liabilities		-126.47%	287.85%	-414%
FY 2023	1,23,189	-97,406				
FY 2022	74,217	25,783				
(g) Return on Investment (%)	Interest (finance income)	Investment		0.00%	0.00%	0.00%
FY 2023						
FY 2022						
Utilization ratio						
(h) Trade Receivables turnover ratio (times)	Total Income	Trade receivables		#DIV/0!	#DIV/0!	#DIV/0!
FY 2023						
FY 2022						
(i) Inventory turnover ratio (times)	Total Income	Inventory				
FY 2023						
FY 2022						
(j) Trade payables turnover ratio (times)	Total Income	Trade payables		#DIV/0!	#REF!	#DIV/0!
FY 2023						
FY 2022						
(k) Net capital turnover ratio (times)	Total Income	#REF! Working capital				
FY 2023	0	1,08,558				
FY 2022	0	-10,914				

BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

M. A. Khayyat Hassan Malik
Director



BUILDHEAVEN CONSTRUCTION PRIVATE LIMITED

Abdus Salam Qureshi
Director