

Phone no: +91-96410-41754

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants


Milestone Building, Office No - 12B Opp. Bhaktinagar Thana,
Checkpost, Sevoke Road, Siliguri - 01



Audit Report & Statement of accounts for the year
ended 31.3.2023

M/s VIDHAYAK BUILDERS PRIVATE LIMITED

OFFICE NO.19, FIRST FLOOR, MILESTONE BUILDING, SEVOKE ROAD,
OPP. BHAKTINAGAR POLICE STATION, SILIGURI, DARJEELING
WB-734001

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAECV2646N		
Name	VIDHAYAK BUILDERS PRIVATE LIMITED		
Address	OFFICE NO.19, MILESTONE BUILDING FIRST FLOOR,, SEVOKE ROAD,, OPP. BHAKTINAGAR POLICE STATI , Siliguri , 32-West Bengal, 91-INDIA, 734001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	189570491170823
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	25,579
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 25,580
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>VIKASH AGARWAL</u> in the capacity of <u>Director</u> having PAN <u>AZAPA3414H</u> from IP address <u>103.82.156.158</u> on <u>17-</u> <u>Aug-2023 14:30:02</u> at <u>Siliguri</u> (Place) DSC SI.No & Issuer <u>3690120</u> & <u>24098737CN=e-Mudhra</u> <u>Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAECV2646N06189570491170823c3fe01b982b23d1939ede80296b4d0ff35ca3a4e		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

DIRECTORS' REPORT

To the Members,

Your Directors have pleasure in submitting their 11th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2023.

1. Financial Results.

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

(In Rs.)			
S. No.	Particulars	2022-23	2021-22
1	Income for the year	275787	2995511
2	Expenditure for the year excluding Depreciation and Amortization Exp	55615.25	893075
3	Profit or Loss before Depreciation and Amortization Exp.	220171.75	2102436
4	Less: Depreciation and Amortization Exp	97568	141876
5	Profit or Loss after Depreciation and Amortization Exp. But before Tax.	122603.75	1960560
6	Less: Current Tax	0	309632
7	Profit or Loss After Tax	122603.75	1650928

2. Dividend.

Your Directors do not recommend any dividend during the year under review.

3. Transfer Of Unclaimed Dividend To Investor Education And Protection Fund.

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4. Review of Business Operations and Future Prospects.

Your Directors wish to present the details of Business operations done during the year under review:

- a. Production and Profitability - Nil
- b. Sales/Other Income – Rs. 275787/-
- c. Marketing and Market environment - Nil
- d. Future Prospects including constraints affecting due to Government policies – NIL

5. Material Changes and Commitment If Any Affecting the Financial Position Of The Company Occurred Between the End Of The Financial Year To Which This Financial Statement Relate and the Date of the Report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate on the date of this report.

Ph: 8101996999; Email: vikash.ghd@gmail.com

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal..
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Regd Off.: OFFICE NO.19, FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP.BHAKTINAGAR POLICE STATION,
SILIGURI, DARJEELING
WEST BENGAL-734001
CIN: U45400WB2012PTC187292

6. Conservation Of Energy, Technology Absorption, Foreign Exchange Earnings And Outgo

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. The total Foreign Exchange Inflow was NIL and Outflow was Rs NIL during the year under review.

7. Statement Concerning Development And Implementation Of Risk Management Policy of the Company

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

8. Details Of Policy Developed And Implemented By The Company On It Corporate Social Responsibility Initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

9. Particulars Of Loans, Guarantees Or Investments Made Under Section 186 Of The Companies Act, 2013

There were no loans, 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.

10. Particulars Of Contracts Or Arrangements Made With Related Parties.

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

11. Explanation Or Comments On Qualifications Reservations Or Adverse Remarks Or Disclaimers Made By The Auditors And The Practicing Company Secretary in Their Reports

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

12. Company's Policy Relating To Directors Appointment, Payment of Remuneration and Discharge of Their Duties.

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

13. Annual Return

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure 1 and is attached to this Report (MGT-9)

VIDHAYAK BUILDERS PRIVATE LIMITED

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Aggarwal

Satyanarayan Aggarwal

DIRECTOR

Ph: 8101969999, Email: vikash.ghd@gmail.com

VIDHAYAK BUILDERS PRIVATE LIMITED

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14. Number of Board Meetings Conducted During The Year Under Review.

The Company had conducted 5 (five) Board meetings 12th May,2022; 11th August, 2022; 21st September, 2022, 16th December, 2022 and 15th March, 2023 during the financial year under review.

15. Directors Responsibility Statement.

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) Appropriate accounting policies have been selected and applied consistently, and have made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company for the financial year 2022-2023.

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

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

16. Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any Subsidiary, Joint venture or Associate Company.

17. Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

18. Directors

No Director has been Appointed or Resigned.

19. Declaration of Independent Directors.

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

20. Statutory Auditors.

M/s Hemant D Agarwal & Associates, Chartered Accountants, having its office at Siliguri were appointed as Statutory Auditors for a period from 01.04.2019 to 31.03.2024 in the Annual General Meeting held on 30th September, 2019 (SRN: R03275377). They are eligible to be re-appointed for another 5 years .Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013. As required by the provisions of the Companies Act, 2013, their appointment should be ratified by the members each year at the AGM. Accordingly, requisite resolution forms part of the notice convening the AGM.

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VIDHAYAK BUILDERS PRIVATE LIMITED

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal
DIRECTOR

Satyanarayan Agarwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

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21. Disclosure of Composition of Audit Committee and Providing Vigil Mechanism.

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

22. Shares

A. Buy Back Of Securities.

The Company has not bought back any of its securities during the year under review.

B. Sweat Equity.

The Company has not issued any Sweat Equity Shares during the year under review.

C. Bonus Shares.

No Bonus Shares were issued during the year under review.

D. Employees Stock Option Plan.

The Company has not provided any Stock Option Scheme to the employees.

23. Acknowledgements

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of Board of Directors
VIDHAYAK BUILDERS PRIVATE LIMITED

✓ Vikash Agarwal ..

VIKASH AGARWAL

Director

DIN: 06519432

VIDHAYAK BUILDERS PRIVATE LIMITED

✓ Satyanarayan Agarwala

DIRECTOR

SATYA NARAYAN AGARWALA

Director

DIN: 06519455

Place: Siliguri
Date: 17/08/2023



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VIDHAYAK BUILDERS PRIVATE LIMITED
PAN NO- AAECV2646N

Opinion

We have audited the financial statements of VIDHAYAK BUILDERS PRIVATE LIMITED ("the Company"), which comprise the Balance sheet as at 31st March 2023, and the statement of profit and loss, 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, 2023, and its loss for the year ended on that date.

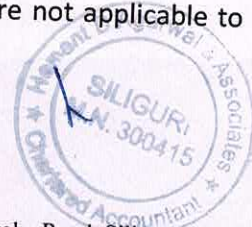
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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. 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 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.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities 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 of material 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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.



HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



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;
- (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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.;
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified



HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



as on 31st March, 2023 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;

(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;
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Hemant D Agarwal & Associates
Chartered Accountants

FRN: 327484E

Hemant D Agarwal & Associates

Hemant Agarwal

Partner

CA HEMANT AGARWAL
PARTNER

Membership Number: 300415



Place: Siliguri

Date: 17/08/2023

UDIN: **23300415BGUVVX8435**

Name : M/s VIDHAYAK BUILDERS PRIVATE LIMITED Code :- 22
 CIN : U45400WB2012PTC187292
 Address(O) : OFFICE NO.19, MILESTONE BUILDING FIRST FLOOR, SEVOKE ROAD, OPP. BHAKTINAGAR
 POLICE STATI, Siliguri, WEST BENGAL-734001
 Email ID : vikash.ghd@gmail.com
 Mobile No. : 8101996999
 GST No. :
 Permanent Account No : AAECV2646N
 Status : Private Limited Date of Incorporation : 16/10/2012
 Previous year : 2022-2023 Resident Status Resident
 Ward/Circle : Assessment Year : 2023-2024
 Nature of Business or Profession : PURCHASE, SALE AND LETTING OF LEASED BUILDINGS (RESIDENTIAL AND NON RESIDENT - ORIGINAL
 07001 Return :

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	132467	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable	0
Less : TDS/TCS	0
Assessed Tax	25579
Amount Refundable	-25579
Amount Refundable Rounded Off u/s 288 B	25580

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1		0
Net Profit As Per P&L A/c		
Add: Items Inadmissible/for Separate Consideration	122604	
Depreciation Separately Considered	119236	
Amounts disallowable under section 40	97568	
Sub Total	21668	
Less: Items Admissible/for Separate Consideration	241840	
Depreciation Allowed as Per IT Act	109373	
Income From BUS-1	109373	
Total of Business & Profession	132467	132467
Setoff of Business(Ordinary) Loss 2015-2016	B/Fwd	9301
Setoff of Business(Ordinary) Loss 2016-2017	B/Fwd	96248
Setoff of Business(Ordinary) Loss 2018-2019	B/Fwd	26918

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Aggarwal -

DIRECTOR

ZenIT - A KDK Software Software Product
 VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Aggarwal ..

DIRECTOR

Satyannarayan Aggarwal

DIRECTOR

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
SARATHI REALTORS PVT LTD	CALS21025E	194A	BP-Income From Business Profession	255787	25579
Total				255787	25579

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Business(Ordinary)	2015-2016	9301	9301	0	0
Business(Ordinary)	2016-2017	96248	96248	0	0
Business(Ordinary)	2018-2019	47622	26918	20704	0
Business(Ordinary)	2021-2022	123940	0	123940	0

Return Filing Due Date : 31/10/2023

Return Filing Section : 139(1)

Interest Calculated Upto : 07/08/2023

VIDHAYAK BUILDERS PRIVATE LIMITED

Vijesh Agorwal.
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Vijesh Agorwal.
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agorwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED
Depreciation Chart For Assessment Year '2023-2024'

Business Name :BUS-1

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Machinery and plant 15% - Machinery and plant	15.00 %	729150.00	0.00	0.00	0.00	0.00	109373.00	0.00	109373.00	619777.00
Total			729150.00	0.00	0.00	0.00	0.00	109373.00	0.00	109373.00	619777.00

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	PUNB0319600	PUNJAB NATIONAL BANK-SRI GURU SINGH SABHA,,1ST FLOOR, SEVOKE ROAD,SILIGURI	05871131004442	Current

VIDHAYAK BUILDERS PRIVATE LIMITED Verified By : VIKASH AGARWAL

Vikash Agarwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwala
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITEDOFFICE NO.19,FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP.BHAKTINAGAR POLICE STATION SILIGURI-734001, WEST BENGAL

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Balance Sheet as at 31st March, 2023

Particulars	Note No	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
I. EQUITY AND LIABILITY			
(1) Shareholder's Funds			
(a) Share Capital	3	19,500.00	19,500.00
(b) Reserves and Surplus	4	9,449.90	8,223.87
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	3,753.37	8,209.10
(b) Deferred tax liabilities (Net)		11.50	11.50
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	6	85.00	8,582.00
(d) Short-term provisions	7	-	3,096.32
Total		32,799.77	47,622.79
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets	1	2,148.51	3,124.19
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	8	30,252.08	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	9	-	36,400.00
(d) Cash and cash equivalents	10	143.39	8,098.60
(e) Short-term loans and advances		-	-
(f) Other current assets	11	255.79	-
Total		32,799.77	47,622.79
Significant Accounting Policies	1	-	-
The accompanying notes are an integral part of the Financial Statements			
In terms of our Report of even date Hemant D Agarwal & Associates Chartered Accountant FRN : 327484E		For and on behalf of the Board VIDHAYAK BUILDERS PRIVATE LIMITED	
Hemant Agarwal. CA Hemant Agarwal - PARTNER Mem. No. : 300415 Place: Siliguri Date: 17/03/2023		Vikash Agarwal., DIRECTOR Vikash Agarwal -Director-DIN -06519432 VIDHAYAK BUILDERS PRIVATE LIMITED Satyanarayan Agarwala DIRECTOR Satya Narayan Agarwal-Director-DIN-06519455	
UDIN: 23300415B6UVVX8435			

AL1_A Details of land or building or both being in the nature of residential house

SNo	Address	PIN	Date Of Acquisition	Cost Of Acquisition	Purpose For Which Used - Guest House, Directors Quarter, Directors Use, Staff Quarter, Own Office, Renting, Leasing, Stock in Trade

AL1_B Details of land or building or both not being in the nature of residential house

SNo	Address	PIN	Date Of Acquisition	Cost Of Acquisition	Purpose For Which Used - Guest House, Directors Quarter, Directors Use, Staff Quarter, Own Office, Renting, Leasing, Stock in Trade

AL1_F Details of capital contribution to other entity

SNo	Name Of Entity	PAN	OpeningBalance	Amount Contributed During The Year	Amount Withdrawn During The Year	Amount Of Profit Loss	Cl.Bal

AL1_G Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)

SNo	Name Of The Person	PAN	Opening Balance	Amount Received	Amount Paid	Interest Debited	Closing Balance	Rate Of Interest

AL1_H Details of motor vehicle, aircraft, yacht or other mode of transport

SNo	Particulars Of Asset - Motor Vehicle or Aircraft or Yatch or Others	Registration Number Of Vehicle	Cost Of Acquisition	Date Of Acquisition	Purpose For Which Used - Own business Use, Employees Use, Directors Use, Stock in Trade, Investment, Renting or Leasing
1	Motor Vechicle	WB74AV8000	13,96,822.00	31/05/2018	Directors Use

AL1_J Details of loans, deposits and advances taken from a person other than financial institution

SNo	Name Of The Person	PAN	Opening Balance	Amount Received	Amount Paid	Interest Credited	Closing Balance	Rate Of Interest
1	Vikash Agarwal	AZAPA3414H	456501	188211	400000	0	244712	0%

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwal
DIRECTOR



VIDHAYAK BUILDERS PRIVATE LIMITEDOFFICE NO.19,FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP.BHAKTINAGAR POLICE STATION SILIGURI-734001, WEST BENGAL
U45400WB2012PTC187292

Ph: +91-8101996999; Email: vikash.ghd@gmail.com

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
I. Revenue from operations			
II. Other Income			
III. Total Revenue (I +II)	12	2,757.87	29,955.11
IV. Expenses:		2,757.87	29,955.11
Cost of materials consumed			
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			
Employee benefit expense			
Financial costs	13	-	8,400.00
Depreciation and amortization expense	1	-	
Other expenses	14	975.68	1,418.76
Total Expenses		556.15	530.75
V. Profit before exceptional and extraordinary items and tax (III - IV)		1,531.83	10,349.51
VI. Exceptional Items		1,226.04	19,605.60
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items		1,226.04	19,605.60
IX. Profit before tax (VII - VIII)			
X. Tax expense:		1,226.04	19,605.60
(1) Current tax			
(2) Deferred tax		-	
XI. Profit(Loss) from the period from continuing operations (VII - VIII)			
XII. Profit/(Loss) from discontinuing operations		1,226.04	16,509.28
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		1,226.04	16,509.28
XVI. Earning per equity share:	15		
(1) Basic		0.01	0.08
(2) Diluted		0.01	0.08

Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountant

FRN : 327484E

Hemant D Agarwal & Associates

Hemant Agarwal

Partner

CA Hemant Agarwal - PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 17/08/2023, UDIN: 23300415 B6U VV X8435

For and on behalf of the Board

VIDHAYAK BUILDERS PRIVATE LIMITEDVikash Agarwal..
DIRECTOR

Vikash Agarwal -Director-DIN -06519432

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwala

Satya Narayan Agarwal-Director-DIN-06519455



VIDHAYAK BUILDERS PRIVATE LIMITED

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1. FIXED ASSETS

PARTICULARS	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at 1 April 2022	Additions	Disposals	Balance as at 31 March 2023	Balance as at 1 April 2022	Depreciation charge for the year	Eliminated on disposal of asset	Balance as at 31 March 2022	Balance as at 1 April 2023	Balance as at 31 March 2022
Tangible Assets	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Shop at Milestone Building	18,500	8,034	21,745	4,789	4,789	-	-	4,789	-	13,711
Verna 1.6 Car	13,968	-	-	13,968	10,844	976	-	11,820	2,148	3,124
Total	32,468	8,034	-	18,757	15,633	976	-	16,609	2,148	16,835
Previous Year	32,468	8,034	-	18,757	14,214.02	1,418.76	-	15,632.78	3,124	18,254.20

(All figures in Hundred)



VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal

DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satya Narayan Agarwala

DIRECTOR

Satya Narayan Agarwala-Director-DIN-06519455

VIDHAYAK BUILDERS PRIVATE LIMITED

OFFICE NO.19, FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP. BHAKTINAGAR PLOICE STATION

SILIGURI-734001, WEST BENGAL

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(All Figures In Hundred)

	RATE OF DEPRECIATION	Gross Block				Balance as at 31 March 2023		
		Balance as at 1 April 2022	Additions	Disposals	Balance as at 31 March 2023			
2. FIXED ASSETS		Rs.	Addition for less than 180 days Rs.	Addition for 180 days or more Rs.		Rs.	Depreciation charge for the year	Net Block
Tangible Assets								
Shop at Milestone Building	5%				-	-	-	-
Verna 1.6 Car	15%	7,291.50	-	-	-	7,291.50	1,094.00	6,197.50
Total		7,291.50	-	-	-	7,291.50	1,094.00	6,197.50
Previous Year		24,406.99	-	-	-	24,406.99	2,229.56	22,177.43



VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal

DIRECTOR

Vikash Agarwal -Director-DIN -06519432

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyam Narayan Agarwal

Satya Narayan Agarwal-Director-DIN-06519455

DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

OFFICE NO.19,FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP.BHAKTINAGAR PLOICE STATION SILIGURI-734001, WEST BENGAL
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Notes forming part of the Financial Statements

3.SHARE CAPITAL	As at 31.03.2023		As At 31.03.2022	
	Number	Rs.In Hundred	Number	Rs. In Hundred
a) Authorised, Issued, Subscribed and Paid-up Share Capital				
<u>Authorised</u>				
Equity Shares of Rs.10/-each	1,95,000	19,500.00	1,95,000	19,500.00
<u>Issued, Subscribed & Paid-up Share Capital</u>				
Equity Shares of Rs.10/-each fully paid up	1,95,000	19,500	1,95,000	19,500.00
Total	1,95,000	19,500.00	1,95,000	19,500.00

b) Reconciliation of the number of shares outstanding:

Particulars	As at 31.03.2023		As At 31.03.2022	
	Number	Rs. In Hundred	Number	Rs. In Hundred
Equity Shares outstanding at the beginning of the year	1,95,000	19,500.00	1,95,000	19,500.00
Equity Shares issued during the year	-	-	-	-
Equity Shares outstanding at the end of the year	1,95,000	19,500.00	1,95,000	19,500.00

TERMS & RIGHTS ATTACHED TO EQUITY SHARES

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity Shares will be entitled to receive the released value of the assets of the company remaining after payment of all preferential dues. The distribution will be in proportion to the number of equity shares held by the share holders.

Particulars	As at 31.03.2023		As At 31.03.2022	
	Number	Rs.	Number	Rs.
Shares held by Holding/ ultimate holding Company/ or their subsidiaries/ associates	NIL		NIL	

c) Shareholders holding more than 5% shares of the Company

Name of Shareholder	As at 31.03.2023		As At 31.03.2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Satyanarayan Agarwal	110000	56.41%	110000	56.41%
Satyanarayan Agarwal & Sons	81000	41.54%	81000	41.54%
Total	191000	97.95%	191000	97.95%

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwal
DIRECTOR



Particulars	As at 31.03.2023		As At 31.03.2022	
	Number	Rs.	Number	Rs.
other than cash, Bonus Shares issued and shares bought back during the period of 5 years immediately preceeding the reporting date.	NIL		NIL	

Details of Shareholding at the end of the Previous Year

Name of the Shareholder	Residential Status and Type of Shares	PAN	Date of Acquisition	No of shares Held	Face Value Per Shares
Satyanarayan Agarwal	Resident - Equity	ACHPA2130L	15/03/2013	4,000	10.00
Satyanarayan Agarwal	Resident - Equity	ACHPA2130L	01/04/2013	35,000	10.00
Satyanarayan Agarwal	Resident - Equity	ACHPA2130L	16/04/2016	71,000	10.00
Satyanarayan Agarwal & Sons	Resident - Equity	AAPHS9129D	15/03/2013	1,000	10.00
Satyanarayan Agarwal & Sons	Resident - Equity	AAPHS9129D	31/03/2014	80,000	10.00
Vikash Agarwal	Resident - Equity	AZAPA3414H	15/03/2013	4,000	10.00

Details of Shareholders who is not a shareholder at the end of the Previous Year but was shareholder at anytime during the Previous Year

Name of the Shareholder	Residential Status and Type of Shares	PAN	Date of Acquisition	No of shares Held	Face Value Per Shares

Continue Date on Which Cease to be Shareholder	Mode of Ceasation - Transfer or Relinquishment of Rights	In Case of Transfer PAN of the Shareholder



VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal.

DIRECTOR

Vikash Agarwal -Director-DIN -06519432

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyanarayan Agarwala

DIRECTOR

Satya Narayan Agarwala-Director-DIN-06519455

VIDHAYAK BUILDERS PRIVATE LIMITED

OFFICE NO.19,FIRST FLOOR, MILESTONE BUILDING,

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Notes Forming Part of Balance Sheet & Profit/Loss Account

4. RESERVES AND SURPLUS	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Opening Balance	8,223.87	(8,285.41)
Add : Net Profit / (Net Loss) for the Current Year	1,226.04	16,509.28
Closing Balance	9,449.90	8,223.87
Total	9,449.90	8,223.87

5. LONG TERM BORROWINGS	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
<i>Secured Loans</i>		
ICICI Bank Car Loan	1,306.25	3,644.09
<i>Unsecured Loans</i>		
Vikash Agarwal- Loan	2,447.12	4,565.01
	3,753.37	8,209.10

6. OTHER CURRENT LIABILITIES	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
<i>Other Payable</i>		
Audit Fees Payable	85.00	85.00
Salary Payable	-	2,400.00
Hemant D Agarwal & Associates	-	97.00
Directors Remmneration Payable	-	6,000.00
	85.00	8,582.00

7. SHORT TERM PROVISION	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Provision for Income Tax	-	3,096.32
	-	3,096.32

8. LOANS & ADVANCES	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Sarathi Realtors Pvt Ltd	30,252.08	
	30,252.08	

9. TRADE RECEIVABLES	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Rana Chakraborty	-	36,400.00
	-	36,400.00

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal.,
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Sayanarayan Agarwal
DIRECTOR

10. CASH AND CASH EQUIVALENTS	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Oriental Bank of Commerce A/c No 05871131004442	96.72	7,868.61
Cash in hand (As certified by the Management)	46.67	229.99
	143.39	8,098.60

11. OTHER CURRENT ASSET	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
TDS FY 2022-2023	255.79	
	255.79	

12. OTHER INCOME	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Rental Income	200.00	2,200.00
Profit on Sale of Shop	-	27,755.11
Interest on Loan	2,557.87	
	2,757.87	29,955.11

13. EMPLOYEE BENEFIT EXPENSE	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Salary to Staff	-	2,400.00
<u>Director Remuneration:</u>		
Vikash Agarwal	-	6,000.00
	-	8,400.00

14. OTHER EXPENSES	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Payment to Auditors (Refer details below)	85.00	85.00
ROC filing fees	14.00	12.00
Bank Charges	40.74	18.44
Interest on Income Tax	216.68	
Interest on Car Loan	199.73	415.31
	556.15	530.75

	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
a. Audit Fees	85.00	85.00
b. For taxation Matters		
c. For Comapany Law Matters		
d. For Other Services - Filling Fees		
	85.00	85.00

VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal
✓
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Satyansh Arora
✓
DIRECTOR



15. Earning Per Shares	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022(Rs. In Hundred)
Net Profit as per Profit & Loss A/c		
Number of Equity Shares at the Year end	1,226.04	16,509.28
Weighted Average number of Equity Shares for Calculating Basic EPS	1,950.00	1,950.00
Basic Earning Per Share	1,950.00	1,950.00
	0.01	0.08
		-

Calculation of Weghted Average number of equity Shares		
Balance at the Beginning of the Year		-
Issue of Shares for Cash on 31/03/2018	1,950.00	1,950.00
Balance at the Beginning of the Year		-
Balance at the end of the Year	1,950.00	1,950.00
Weighted average number of shares	1,950.00	1,950.00
	1,950.00	1,950.00

16. RELATED PARTY DISCLOSURE

KEY MANAGERIAL PERSONNEL	Vikash Agarwal
RELATIVES OF KEY MANAGERIAL PERSONNEL	Satyanarayan Agarwala
ASSOCIATES	

NATURE OF TRANSACTION	MANAGERIAL PERSONNEEL	ASSOCIATES	RELATIVES OF KEY MANAGERIAL PERSONNEL
NIL		NIL	NIL



For and on behalf of the Board
VIDHAYAK BUILDERS PRIVATE LIMITED

Vikash Agarwal..
Vikash Agarwal -Director-DIN -06519432
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

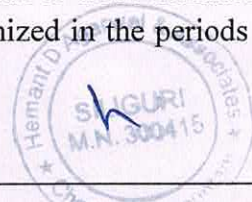
Satyanarayan Agarwala
Satya Narayan Agarwala-Director-DIN-06519433
DIRECTOR

VIDHAYAK BUILDERS PRIVATE LIMITED

Regd Off.: OFFICE NO.19, FIRST FLOOR, MILESTONE BUILDING,
SEVOKE ROAD, OPP.BHAKTINAGAR POLICE STATION,
SILIGURI, DARJEELING
WEST BENGAL-734001
CIN: U45400WB2012PTC187292

Notes forming part of the financial statements:

Note	Particulars
1	Corporate information Vidhayak Builders Private Limited is a private limited company incorporated in India under the provisions of the Companies Act 1956 and amendments related to Companies Act, 2013.
2	Significant accounting policies The Company is a small and Medium Sized Company as defined in the General instructions in respect of Accounting Standards notified under the companies (Accounting Standards Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a small and Medium Sized Company.
2.01	Basis of accounting and Preparation of financial statements The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the companies Act, 2013.The financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.
2.02	Use of estimates The Preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumption considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.



VIDHAYAK BUILDERS PRIVATE LIMITED

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WEST BENGAL-734001
CIN: U45400WB2012PTC187292

2.03

Inventories

Inventories are valued at cost or net realizable value whichever is lower.

2.04

Depreciation and amortization

Depreciation on fixed assets is provided on written down value method by allocating the depreciable amount of an asset over its useful life as specified in the Part C of the Schedule II of the Companies Act,2013

2.05

Earnings per Share

Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. However the Company being a small and Medium Sized Company, as defined in the Notification, does not disclose diluted earnings per share (both including and excluding extraordinary items).

2.06

Taxes on income

Provision for taxation is made for both current and deferred taxes. Current tax is provided on the basis of estimated taxable income in accordance with the Income Tax Act, 1961 using the applicable tax rates and laws.

Deferred tax assets and liabilities arising on account of timing difference and which are capable of reversal in subsequent Periods are recognized using the tax rates and tax laws that have been enacted or substantively enacted as soon on the Balance sheet date.

Deferred Tax Assets are recognized and carried forward only if there is a virtual certainty that they will be realized and carried reviewed for the appropriateness of their respective carrying values at each Balance sheet date.

