

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2021-22

PAN	AADCL1298B		
Name	LOYALA HOMES PRIVATE LIMITED		
Address	604,6TH FLOOR PARK PLAZA , Ranchi G.P.O. , Ranchi sadar , RANCHI , 35-Jharkhand , 91-INDIA , 834001		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	335717280120322
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		7,26,691
	Book Profit under MAT, where applicable	2	7,26,691
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,88,940
	Interest and Fee Payable	5	1,88,940
	Total tax, interest and Fee payable	6	2,30,592
	Taxes Paid	7	2,30,600
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 10	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+) Tax Payable / (-) Refundable (17-18)	19	0	

This return has been digitally signed by LOYALA HOMES PRIVATE LIMITED in the capacity of Director having
PAN AEPPG0012H from IP address 10.1.254.19 on 12-Mar-2022 DSC Sl.No & Issuer 8526856383881379236
& 8526856383881379236CN=PantaSign CA 2014.OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CA J. JAIPURIAR & CO.

CHARTERED ACCOUNTANTS

C-218, Road No.2, Ashok Nagar, Ranchi - 834002, Jharkhand
Off :- 0651-2241237, Ph. No. : 9431126543, 9798503033, E-mail : akdranchijc@gmail.com

Ref. :

Date

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S LOYALA HOMES PRIVATE LIMITED.

Report on the Standalone Financial Statements.

We have audited the accompanying standalone financial statements of M/S LOYALA HOMES PRIVATE LIMITED. Which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility 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 standalone ne 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 Standalone Financial statements based on our audit.



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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.

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 standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March, 2021, and its profit/loss and its cash flows for the year ended on that date.



Report on Other Legal and Regulatory Requirements

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 accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) 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 and with the accounts of the branches
- (e) 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.
- (f) On the basis of the written representations received from the directors as on 31st March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Ranchi

Date:-15.11.2021



For, J. JAIPURIAR & CO.
(Chartered Accountants)

Ashok Kumar Dubey

SIGNATURE

CA, Ashok Kumar Dubey

M.No-071143

UDIN:- 22071143AAAAAJ8846

Annexure to the Independent Auditor's Report:-

The Annexure referred to in our Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended **31 March 2021**, we report that:-

- (i) (a) The Company has maintained proper records showing full particulars, including Quantitative details and situation of fixed assets.
 - (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (ii) The Company is a service Company, primarily rendering software services. Accordingly, it does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.
- (iii) (a) The Company has not granted loans to bodies corporate covered in the register maintained under section 189 of the companies Act ('the Act')
 - (b) In the case of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the interest as stipulated. The terms of arrangements do not stipulate any repayment schedule and the loans are repayable on demand. Accordingly, paragraph 3(iii) (b) of the order is not applicable to the Company in respect of repayment of the principal amount.
 - (c) There are no overdue amounts of more than rupees one lakh in respect of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act.
- (iv) In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of fixed assets and sale of service. The activities of the Company do not involve purchase of inventory and sale of goods. We have not observed any major weakness in the internal control system during the course of the Audit.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central government has not prescribed the maintenance of the cost records under Section 148(1) of the Act, for any of the service rendered by the Company.

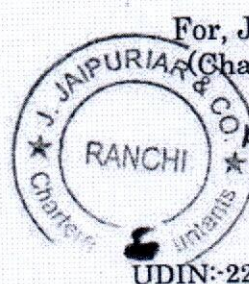


- (vii) (a) According to the information and explanation given to us and on the basis of our Examination of the records of the Company, amount deducted/accrued in the books of Account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on Account of employee's state assurance and duty of excise.

According to the information and explanations given to us, no undisputed amount payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six months from the date they become payable.

- (b) According to the information and explanations given to us, there are no material dues of Wealth tax, duty of customs and cess which have not been deposited with the appropriate authorities on Account of any dispute. However, according to information and explanation given to us, the following dues of income tax, sales tax, service tax, value added tax have not been deposited by the Company on the Account of disputes.
- (c) According to the information and explanation given to us the amounts which are Required to be transferred to the investors education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules there under has been transferred to such fund within time.
- (viii) The company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (ix) The company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.
- (x) In our opinion and according to the information and the explanation given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions.
- (xi) The company did not have any term loans Outstanding during the year.
- (xii) According to the information and explanation given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit.

Place:-RANCHI
Date:-15.11.2021

For, J JAIPURIAR & CO.
(Chartered Accountants)

Ashok Kumar Dubey
SIGNATURE
A K DUBEY
MO NO :- 071143
UDIN:-22071143AAAAAJ8846

LOYALA HOMES PRIVATE LIMITED
ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

BALANCE SHEET AS AT 31/03/2021

PARTICULARS	Sch. No.	Figures (In Rs.) as on 31/03/2021	Figures (In Rs.) as on 31/03/2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2.1	500,000.00	500,000.00
(b) Reserves and surplus	2.2	1,152,843.76	426,152.27
(c) Money received AGAINST Share warrants		1,652,843.76	926,152.27
(2) Share application money pending allotment			
(3) Non-current Liabilities			
(a) Long-term borrowings	2.3	10,330,281.81	623,660.00
(b) Deferred Tax Liabilities(Net)	2.4	-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
(4) Current liabilities			
(a) Short-term borrowings	2.5	-	-
(b) Trade Payables	2.6	250,700.48	-277,825.16
(c) Other Current Liabilities	2.7	50,377,209.65	43,278,889.56
(d) Short-term Provisions	2.8	163,210.77	163,210.77
Total Equity & Liability		50,791,120.90	43,164,275.17
		62,774,246.31	44,714,087.44
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Gross Block	2.9	210,698.00	80,325.00
(ii) Depreciation		-	12,049.00
(iii) Net Block		210,698.00	68,276.00
(b) Non-Current Investments	3.0	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances	3.1	50,548,128.00	38,072,606.00
(e) Other non-current assets	3.1a	292,000.00	-
		50,840,128.00	38,072,606.00
(2) Current assets			
(a) Current investments			
(b) Inventories	3.2	-	3,056,329.08
(c) Trade Receivables	3.3	-	-
(d) Cash and cash equivalents	3.4	509,062.66	-1,813,170.22
(e) Short-term loans and advances	3.5	10,140,087.65	4,339,906.58
(f) Other current assets	3.6	1,074,270.00	990,140.00
TOTAL		11,723,420.31	6,573,205.44
		62,774,246.31	44,714,087.44

In terms of our attached report of even date
FOR J. JAIPURIAR & CO.
CHARTERED ACCOUNTANTS

Ashak Kumar Dubey
CA A K DUBEY
M.No. : 071143



FOR, LOYALA HOMES PRIVATE LIMITED

Loyala Homes (P) Ltd.
Ramod K. Singh
DIRECTORS
Director

Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

LOYALA HOMES PRIVATE LIMITED
ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

Schedule : 2.1 Share Capital

Sr. No.	Particular	Figures as on 31/03/2021	Figures as on 31/03/2020
1	AUTHORISES CAPITAL 500000, (50000) Equity Shares equity of Rs. 10/- Par Value	500,000.00	500,000.00
		500,000.00	500,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 500000(50000) Equity Shares equity of Rs. 10/- Par Value	500,000.00	500,000.00
Total in		500,000.00	500,000.00

Holding More Than 5%

Sr.No.	Particular	3/31/2021	% Held	31/03/2020	% Held
i	PRAMOD KUMAR GUPTA	25,000.00	50.00	25,000.00	50.00
ii	SUNITA GUPTA	25,000.00	50.00	25,000.00	50.00
Total in		50,000.00	100.00	50,000.00	100.00

Reconciliation

Particular	3/31/2021		31/03/2020	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning				
Add: Issue	50,000.00	500,000.00	50,000.00	500,000.00
Less: Bought Back	-	-	-	-
Others	-	-	-	-
Number of shares at the end	50,000.00	500,000.00	50,000.00	500,000.00

Schedule : 2.2 Reserve and Surplus

Particular	Current Year 31/03/2021	Previous Year 31/03/2020
Revaluation Reserve - Opening	-	-
Addition	-	-
Deduction	-	-
Securities Premium Opening	-	-
Profit and Loss Opening	426,152.27	(496,380.66)
Amount Transferred From Statement of P & L	726691.490	922,532.93
	1,152,843.76	426,152.27
Total in	1,152,843.76	426,152.27



Schedule : 2.3 Long Term Borrowings

Sr. No.	Particular	Current Year 31/03/2021	Current Year 31/03/2020
1	Bond/Debenture	-	-
2	Term Loan	-	-
	Corporation Bank TL	-	-
1	-From Bank	3,497,871.39	-
3	-From Other Parties	-	-
	Other Loans & Advances	-	-
1	Financial Institution	-	-
II	Unsecured Loan	-	-
	Loyala Nidhi Ltd	623,660.00	623,660.00
	Redefine Loyala Reality pvt Ltd	2,488,330.42	-
	Pramod Gupta	3,720,420.00	-
Total in		10,330,281.81	623,660.00



Schedule : 2.6 Trade Payables

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
1	Trade Payables	250700.48	161,308.00
2	Sundry Creditors (Sub Contractor)		
3	Sundry Creditors (Labour)		
4	Sundry Creditors (Others)	0	-439,133.16
	Total	250,700.48	-277,825.16

Schedule : 2.7 Other Current Liabilities

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
1	Accrued Salary Payable Wages and Salary Payable O/s Director's Remuneration O/S Accounting Charges	3481939.20	1,687,264.20
2	Duties and Tax Payable TDS Payable Taxes & Duties Expenses Payable	360091.05 1235414.00	154,034.72 246,755.24
3	Other Accrued Expenses Provision for Audit Fees Provision for Others		
4	Advance From Different Department		
5	Advance From Customers Advance from Customer bawre Advance from Customer Premium Advance From Customers- Hi Tech City Advance From Customers- Palm City Advance From Customers- Others Recognition of Sales 18-19	7722000.00 1895000.00 34313010.40	3,551,000.00 1,895,000.00 34,128,881.40 275,000.00
6	Payable for expenses Add during the year		
7	Sunita Gupta	1093000.00	1094000.00
8	Other payables	276755.00	246954.00
	Total	50,377,209.65	43,278,889.56

Schedule : 2.8 Short term Provisions

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Tax Provision Current Tax Provision For Income Tax	163,210.77	163,210.77
	Total	163,210.77	163,210.77

Schedule : 2.9 Fixed assets Tangible

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Gross Block As at opening of current financial year Addition during the year As at end of current financial year	210,698.00 210,698.00	80,325.00 80,325.00
	less: Depreciation	0.00	12,049.00
	Net Block	210,698.00	68,276.00



Schedule : 3.0 Non-Current investments

<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2021</i>	<i>Previous Year 31/03/2020</i>
I	<u>Investment In Property</u>		
II	<u>Investments in Equity Instruments</u>		
III	<u>Investments in Partneship firms</u>		
	Total		-



LOYALA HOMES PRIVATE LIMITED

ROOM NO. 604, 6TH FLOOR, PARK PLAZA,

MORABADI, BARIYATU, RANCHI

JHARKHAND-834008 IN

Schedule : 3.1 Long-term loans and advances

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
I	<u>Security Deposits</u>		
	Unsecured, considered good		
	<u>Retainion Money</u>		
II	Loans and advances to others		
	Land Owner Bukru	30785606.00	25,455,606.00
	Land Owner Chardi		-570,000.00
	Land Owner Nagri	755000.00	755,000.00
	Land Owner Saraikilla	5347000.00	5,347,000.00
	Land Owner Barwe	13167522.00	6,842,000.00
	Loans & Advances	193000.00	243,000.00
	LL VIKASH KUMAR (KASHI PARADISE)	300000.00	
	Total	50,548,128.00	38,072,606.00

Schedule : 3.1a Other Non Current Assets

Sr. No.	Particular	Current Year 31/03/2020	Previous Year 31/03/2019
1	Deposit with a bank (including interest acured thereon)		
2	Advances Taxes (AY 2019-20)/2018-19		-
3	Self Assessment Tax	292000	-
	Total	292,000.00	-

Schedule : 3.2 Inventories

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
1	Work in Progress		1,984,326.08
2	Wip Metrial		1,072,003.00
	Total	-	3,056,329.08

: 3.3 Trade Receivables

Sr. No.	Particular	Current Year 31/03/2020	Previous Year 31/03/2019
I	Trade Receivable Unsecured considered good		-
II	Exceeding Six Months		-
	Total	-	-



Schedule : 3.4 Cash and cash equivalents

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
I	Cash In Hand	483674.26	164,833.86
	Cheque in hand		-
II	Balances With Banks	25388.40	-2,002,962.68
	ICICI BANK LTD		14,958.60
	IDBI BANK		10,000.00
A	United Bank		-
	Current Account		-
B	Deposit Account		-
	Fixed Deposit		-
	Total (I + II)	509,062.66	-1,813,170.22

Schedule : 3.5 Short Term Loans and Advances

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Loans and Advances to others	9640087.65	
1	Redefine Loyala Realty Pvt Ltd		2,438,760.58
2	Loyala Tech Marketing Services Pvt. Ltd.		2,963,706.00
3	Loyala Maurya Estates Pvt Ltd		1,200,340.00
4	Pramod Kumar Gupta		-2,707,900.00
5	Rohit Garg	500000.00	445,000.00
6	Global Developers		
	Total	10,140,087.65	4,339,906.58

Schedule : 3.6 Other Current Assets

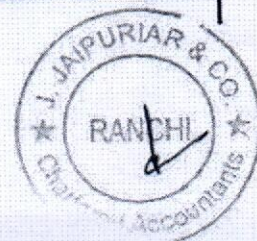
Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Advance Commission	992475.00	932,475.00
	Imprest	81795.00	58,795.00
	Income tax refund		-1,130.00
	Total	1,074,270.00	990,140.00

Contingent Liabilities

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Others		-
	Total		-

Schedule : 3.7 Revenue from Operations

Sr. No.	Particular	Current Year 31/03/2021	Previous Year 31/03/2020
	Sale of Services		
	Recognition of Sales	10865000.00	13,205,000.00
	Sales Revenue		
	Total	10,865,000.00	13,205,000.00



Acknowledgement Number: 742748791211022

Date of filing: 21-Oct-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[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)

2022-23

PAN	AADCL1298B			
Name	LOYALA HOMES PRIVATE LIMITED			
Address	604,6TH FLOOR PARK PLAZA , Ranchi G.P.O. , Ranchi sadar , RANCHI , 35-Jharkhand , 91-INDIA , 834001			
Status	Pvt Company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	742748791211022	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		7,02,797	
	Book Profit under MAT, where applicable	2	7,02,797	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	1,82,727	
	Interest and Fee Payable	5	22,014	
	Total tax, interest and Fee payable	6	2,04,741	
	Taxes Paid	7	0	
	(+) Tax Payable / (-) Refundable (6-7)	8	(+) 2,04,740	
Accreted Income & Tax Details	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
		(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by LOYALA HOMES PRIVATE LIMITED in the capacity of Managing Director having PAN AEPPG0012H from IP address 103.117.202.246 on 21-Oct-2022 DSC SI.No & Issuer 50853471 & 50853471CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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AADCL1298B0674274879121102201494a6f4f1869e87574cb3378e950a59759b82e

DONOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : **M/s LOYALA HOMES PRIVATE LIMITED**
 CIN : **U45309JH2016PTC009041**
 Address(O) : **604,6TH FLOOR PARK PLAZA, Ranchi G.P.O., Ranchi sadar, RANCHI, JHARKHAND-834001**

Permanent Account No : **AADCL1298B** Date of Incorporation : **04/08/2016**
 Status : **Private Limited** Resident Status : **Resident**
 Previous year : **2021-2022** Assessment Year : **2022-2023**
 Ward/Circle : Return : **ORIGINAL**
 Nature of Business or Profession : **Other construction activity n.e.c. - 06010**

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	702797	702797
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		<u>702797</u>
Less : Deduction under Chapter VIA		0
Total Income		<u>702797</u>
Rounding off u/s 288A		702800
Income Taxable at Normal Rate		702800
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (30%)		210840	
Total Tax as per other provisions of the IT Act	MAT Prov	Normal Prov	
Tax payable u/s 115JB	105420	210840	
Add : Surcharge(if applicable)	0	0	
Total	<u>105420</u>	<u>210840</u>	
Add : Health and Education Cess	4217	8434	
Total	<u>109637</u>	<u>219274</u>	
Higher of the above two			219274
Add : Interest And Fee			66482
u/s 234A	17536		
17536[8M]			
u/s 234B	32880		
32880[15M]			
u/s 234C	11066		
(984+2958+4932+2192)			
Fee u/s 234F	5000		
Amount Payable			<u>285760</u>
Tax Rounded Off u/s 288 B			<u>285760</u>

COMPREHENSIVE DETAIL

Income from Business & Profession Details

702797

ZenIT - A KDK Software Product

Other Business73
Net Profit As Per P&L A/c
Total of Business & Profession

702797

702797

Return Filing Due Date : 31/10/2022
Due Date Extended upto : 07/11/2022
Interest Calculated Upto : 23/06/2023

Return Filing Section : 139(4)
Notification No : Circular No. 20/2022

Verified By : PRAMOD KUMAR GUPTA

Loyala Homes (P) Ltd.

Pramod K Gupta
Director

Ref.....

Date

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S LOYALA HOMES PRIVATE LIMITED.

Report on the Standalone Financial Statements.

We have audited the accompanying standalone financial statements of M/S LOYALA HOMES PRIVATE LIMITED, Which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility 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 standalone ne 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 Standalone Financial statements based on our audit.



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**J JAIPURIAR & CO.
CHARTERED ACCOUNTANTS**

Page-2

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.

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 standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March, 2022, and its profit/loss and its cash flows for the year ended on that date.

Cont-3





J JAIPURIAR & CO.
CHARTERED ACCOUNTANTS

Page-3

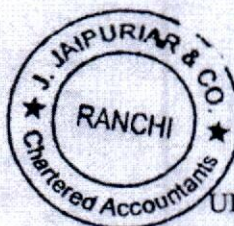
Report on Other Legal and Regulatory Requirements

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 accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) 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 and with the accounts of the branches
- (e) 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.
- (f) On the basis of the written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Ranchi

Date:-30.09.2022



For J JAIPURIAR & CO.
(Chartered Accountants)

Ashok Kumar Dubey

CA A K DUBEY
MO NO :- 071143

UDIN:- 22071143AXMDXU1467



J JAIPURIAR & CO
CHARTERED ACCOUNTANTS

Annexure to the Independent Auditor's Report:-

The Annexure referred to in our Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended 31 March 2022, we report that:-

- (i) (a) The Company has maintained proper records showing full particulars, including Quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (ii) The Company is a service/ Goods Supply Company, primarily rendering services and further selling of food products. Accordingly, it holds physical inventories. Which is taken in books, as certified by the management.
- That, the Cash was not physically verified by us, rather it was certified by Management and accordingly taken in Books of accounts.
- (iii) (a) The Company has granted loans to bodies corporate covered in the register maintained under section 189 of the companies Act ("the Act").
- (b) If in the case of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the interest as stipulated. The terms of arrangements do not stipulate any repayment schedule and the loans are repayable on demand. Accordingly, paragraph 3(iii) (b) of the order is not applicable to the Company in respect of repayment of the principal amount.
- (c) There are overdue amounts of more than rupees one lakh in respect of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act.
- (iv) In our opinion and according to the information and explanations given to us, there is no proper internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of fixed assets and sale of service/ Goods. We have not observed some weakness in the internal control system during the course of the Audit.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central government has not prescribed the maintenance of the cost records under Section 148(1) of the Act, for any of the service rendered by the Company.





J JAIPURIAR & CO.
CHARTERED ACCOUNTANTS

- (vii) (a) According to the information and explanation given to us and on the basis of our Examination of the records of the Company, amount deducted/accrued in the books of Account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on Account of employee's state assurance and duty of excise.

According to the information and explanations given to us, no undisputed amount payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they become payable.

- (b) According to the information and explanations given to us, there are no material dues of Wealth tax, duty of customs and cess which have not been deposited with the Appropriate authorities on Account of any dispute. However, according to information and explanation given to us, the dues of income tax, sales tax, service tax, value added tax have been deposited by the Company on the Account of disputes.
- (c) According to the information and explanation given to us the amounts which are Required to be transferred to the investors education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules there under has been transferred to such fund within time.
- (viii) The company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (ix) The company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.
- (x) In our opinion and according to the information and the explanation given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions.
- (xii) According to the information and explanation given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit.

Place:-RANCHI
Date:-30.09.2022



For, J JAIPURIAR & CO.
(Chartered Accountants)

Akshay Kumar Dubey

SIGNATURE

A K DUBEY

MO NO :-071143

UDIN:- 22071143AXMDXU1467



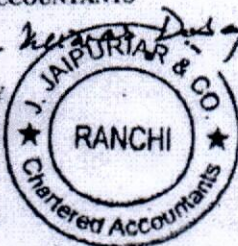
LOYALA HOMES PRIVATE LIMITED
 ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
 MORABADI, BARIYATU, RANCHI
 JHARKHAND-834008 IN

STATEMENT OF PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDE 31/03/2022				
SL. NO.	PARTICULARS	Sch. No.	Figures as on 31/03/2022	Figures as on 31/03/2021
I	Revenue from operations	3.7	11,773,846.00	10,865,000.00
II	Other Income	3.8	193,875.00	571,130.00
III	Total Revenue (I + II)		11,967,721.00	11,436,130.00
IV	Expenses			
	Purchases of Stock-in-Trade	3.9	6,019,368.00	5,066,827.69
	Changes in Inventories of Finished goods	4.0		
	Work-in-Progress and Stock-in-Trade			
	Employee Benefits Expense	4.1	2,085,250.00	
	Finance Costs	4.2	392,910.00	
	Depreciation and amortization expense	4.3		
	Other Expenses	4.4	2,767,396.00	5,642,610.82
	Total Expenses (IV)		11,264,924.00	10,709,438.51
V	Profit before exceptional and extraordinary items and tax		702,797.00	726,691.49
VI	Exceptional Items			
VII	Profit before extraordinary items and tax (V-VI)		702,797.00	726,691.49
VIII	Extraordinary items			
IX	Profit before Tax (VII - VIII)		702,797.00	726,691.49
X	Tax Expenses :			
	Current Tax	4.5	210,000.00	
	Deferred Tax	4.5		
XI	Profit (Loss) for the period from continuing operat	(IX-X)	492,797.00	726,691.49
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)		492,797.00	726,691.49
XVI	Earning per equity share :			
	Basic			
	Diluted			

In terms of our attached report of even date
 FOR JJAIPURIAR & CO.
 CHARTERED ACCOUNTANTS

FCA A K DUBEY
 (PARTNER)
 M.No. : 071143

DATE:
 PLACE : Ranchi



Loyala Homes (P) Ltd.

Suman K Singh
 Director

LOYALA HOMES PRIVATE LIMITED

DIRECTORS

Loyala Homes (P) Ltd.

Suman K Singh
 Director

LOYALA HOMES PRIVATE LIMITED
 ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
 MORABADI, BARIYATU, RANCHI
 JHARKHAND-834008 IN
 BALANCE SHEET AS AT 31/03/2022

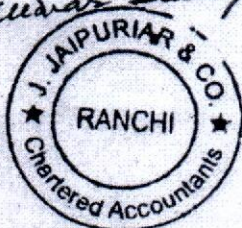
PARTICULARS	Sch. No.	Figures (In Rs.) as on 31/03/2022	Figures (In Rs.) as on 31/03/2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2.1	500,000.00	500,000.00
(b) Reserves and surplus	2.2	1,645,640.00	1,152,843.76
		2,145,640.00	1,652,843.76
(2) Share application money pending allotment			
		-	-
(3) Non-current Liabilities			
(a) Long-term borrowings	2.3	6,022,890.00	10,330,281.81
(b) Deferred Tax Liabilities(Net)	2.4	-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
		6,022,890.00	10,330,281.81
(4) Current liabilities			
(a) Short-term borrowings	2.5	-	-
(b) Trade Payables	2.6	1,367,338.00	250,700.48
(c) Other Current Liabilities	2.7	62,335,861.34	50,377,209.65
(d) Short-term Provisions	2.8	210,000.00	163,210.77
		63,913,199.34	50,791,120.90
Total Equity & Liability		72,081,729.00	62,774,246.47
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Gross Block	2.9	334,838.00	210,698.00
(ii) Depreciation		-	-
(iii) Net Block		334,838.00	210,698.00
(b) Non-Current Investments			
(c) Deferred Tax Assets (Net)	3.0	-	-
(d) Long-Term Loans and Advances	3.1	58,053,176.00	50,548,128.00
(e) Other non-current assets	3.1a	-	292,000.00
		58,053,176.00	50,840,128.00
(2) Current assets			
(a) Current investments	3.2	5,656,494.00	-
(b) Work In Progress	3.3	-	-
(c) Trade Receivables	3.4	95,879.00	509,062.66
(d) Cash and cash equivalents	3.5	7,941,342.00	10,140,087.65
(e) Short-term loans and advances	3.6	-	1,074,270.00
(f) Other current assets		-	-
		13,693,715.00	11,723,420.31
TOTAL		72,081,729.00	62,774,246.31

In terms of our attached report of even date
 FOR J.JAIPURIAR & CO.
 CHARTERED ACCOUNTANTS

LOYALA HOMES PRIVATE LIMITED

CA A K DUBEY
 M.No. : 071143

DATE: 30/09/2022
 PLACE : Ranchi



Loyala Homes (P) Ltd.

Pranav K Gupta
 Director

DIRECTORS

Loyala Homes (P) Ltd.

सुनिता गुप्ता
 Director

LOYALA HOMES PRIVATE LIMITED
 ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
 MORABADI, BARIYATU, RANCHI
 JHARKHAND-834008 IN

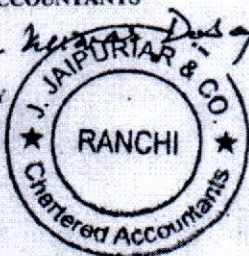
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IV	Expenses			
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	Changes in Inventories of Finished goods	4.0		
	Work-in-Progress and Stock-in-Trade			
	Employee Benefits Expense	4.1	2,085,250.00	
	Finance Costs	4.2	392,910.00	
	Depreciation and amortization expense	4.3		
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	Total Expenses (IV)		11,264,924.00	10,709,438.51
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XIV	Profit / (loss) from Discontinuing operations (XII - XIII)			
XV	Profit / (loss) for the period (XI - XIV)		492,797.00	726,691.49
XVI	Earning per equity share :			
	Basic			
	Diluted			

In terms of our attached report of even date

FOR JJAIPURIAR & CO.
 CHARTERED ACCOUNTANTS

FCA A K DUBEY
 (PARTNER)
 M.No. : 071143

DATE:
 PLACE : Ranchi



Loyala Homes (P) Ltd.

Ramesh K. Singh
 Director

LOYALA HOMES PRIVATE LIMITED

DIRECTORS

Loyala Homes (P) Ltd.

Smit Singh
 Director

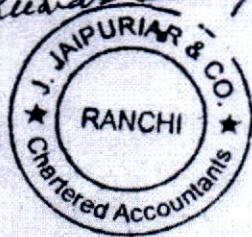
LOYALA HOMES PRIVATE LIMITED
ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN
BALANCE SHEET AS AT 31/03/2022

PARTICULARS	Sch. No.	Figures (In Rs.) as on 31/03/2022	Figures (In Rs.) as on 31/03/2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2.1	500,000.00	500,000.00
(b) Reserves and surplus	2.2	1,645,640.00	1,152,843.76
		2,145,640.00	1,652,843.76
(2) Share application money pending allotment			
		-	-
(3) Non-current Liabilities			
(a) Long-term borrowings	2.3	6,022,890.00	10,330,281.81
(b) Deferred Tax Liabilities(Net)	2.4	-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
		6,022,890.00	10,330,281.81
(4) Current liabilities			
(a) Short-term borrowings	2.5	-	-
(b) Trade Payables	2.6	1,367,338.00	250,700.48
(c) Other Current Liabilities	2.7	62,335,861.34	50,377,209.65
(d) Short-term Provisions	2.8	210,000.00	163,210.77
		63,913,199.34	50,791,120.90
Total Equity & Liability		72,081,729.00	62,774,246.47
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(iii) Net Block		334,838.00	210,698.00
(b) Non-Current Investments			
(c) Deferred Tax Assets (Net)	3.0	-	-
(d) Long-Term Loans and Advances	3.1	58,053,176.00	50,548,128.00
(e) Other non-current assets	3.1a	-	292,000.00
		58,053,176.00	50,840,128.00
(2) Current assets			
(a) Current investments	3.2	5,656,494.00	-
(b) Work In Progress	3.3	-	-
(c) Trade Receivables	3.4	95,879.00	509,062.66
(d) Cash and cash equivalents	3.5	7,941,342.00	10,140,087.65
(e) Short-term loans and advances	3.6	-	1,074,270.00
(f) Other current assets		-	-
		13,693,715.00	11,723,420.31
TOTAL		72,081,729.00	62,774,246.31

In terms of our attached report of even date
FOR J.JAIPURIAR & CO.
CHARTERED ACCOUNTANTS

LOYALA HOMES PRIVATE LIMITED

Ashok Kumar Dubey
CA A K DUBEY
M.No. : 071143
DATE: 30/09/2022
PLACE : Ranchi



Loyala Homes (P) Ltd.
Ramesh K. Singh
Director

Loyala Homes (P) Ltd.
DIRECTORS
सुमिता गुप्ता
Director

LOYALA HOMES PRIVATE LIMITED
ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

Schedule : 2.1 Share Capital

Sr. No.	Particular	Figures as on 31/03/2022	Figures as on 31/03/2021
1	AUTHORISES CAPITAL 500000, (50000) Equity Shares equity of Rs. 10/- Par Value	500,000.00	500,000.00
		500,000.00	500,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 500000(50000) Equity Shares equity of Rs. 10/- Par Value	500,000.00	500,000.00
Total in		500,000.00	500,000.00

Holding More Than 5%

Sr.No.	Particular	3/31/2022	% Held	3/31/2021	% Held
i	PRAMOD KUMAR GUPTA	25,000.00	50.00	25,000.00	50.00
ii	SUNITA GUPTA	25,000.00	50.00	25,000.00	50.00
Total in		50,000.00	100.00	50,000.00	100.00

Reconciliation

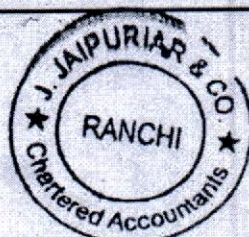
Particular	3/31/2022		3/31/2021	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning				
Add: Issue	50,000.00	500,000.00	50,000.00	500,000.00
Less: Bought Back	-	-	-	-
Others	-	-	-	-
Number of shares at the end	50,000.00	500,000.00	50,000.00	500,000.00

Schedule : 2.2 Reserve and Surplus

Particular	Current Year 31/03/2022	Current Year 31/03/2021
Profit and Loss Opening	1,152,843.00	426,152.27
Amount Transferred From Statement of P & L	492,797.00	726,691.49
		1,152,843.00
Total in	1,645,640.00	1,152,843.00

Schedule : 2.3 Long Term Borrowings

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	ICICI BANK	969,655.00	3,497,871.39
2	Loyala Nidhi Ltd	573,710.00	623,660.00
3	Redefine Loyala Reality pvt Ltd	1,299,105.00	2,488,330.42
4	Pramod Gupta	3,180,420.00	3,720,420.00
Total in		6,022,890.00	10,330,281.81



LOYALA HOMES PRIVATE LIMITED
ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

Schedule : 2.4 Deferred Taxes

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Total	-	-

Schedule : 2.5 Short Term Borrowings

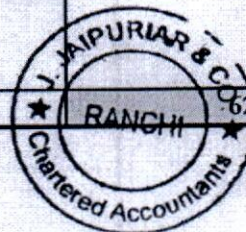
Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Total		

Schedule : 2.6 Trade Payables

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	Trade Payables	161308.00	250,700.48
2	Sundry Creditors (Others)	1206030.00	-
	Total	1,367,338.00	250,700.48

Schedule : 2.7 Other Current Liabilities

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	Accrued Salary Payable Wages and Salary Payable O/s Director's Remuneration	1789344.20 2286267.00	3,481,939.20
2	Duties and Tax Payable Taxes & Duties Expenses Payable	 419046.00 0.00	 360,091.05 1,235,414.00
3	Other Accrued Expenses Provision for Audit Fees Provision for Others	 30000.00 94875.59	
4	Advance From Customers Advance from Customer bawre Advance from Customer Premium Advance From Customers- Hi Tech City & Palm Advance From Customers-Others	 0 27683608.00 0.00 26604357.55 2183155.00	 7722000 1895000 34313010.4
5	Sunita Gupta	998254.00	1093000
6	Other payables	246954.00	276755
	Total	62,335,861.34	50,377,209.65



Schedule : 2.8 Short term Provisions

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Tax Provision		
	<u>Current Tax</u>		
	Provision For Income Tax	210000.00	163,210.77
	Total	210,000.00	163,210.77

Schedule : 2.9 Fixed assets Tangible

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Gross Block		
	As at opening of current financial year	334,838.00	210,698.00
	Addition during the year		
	As at end of current financial year	334,838.00	210,698.00
	less: Depreciation		-
	Net Block	334,838.00	210,698.00

Schedule : 3.0 Non-Current investments

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
I	<u>Investment In Property</u>		
II	<u>Investments in Equity Instruments</u>		
III	<u>Investments in Partnership firms</u>		
	Total		-



LOYALA HOMES PRIVATE LIMITED

ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

Schedule : 3.1 Long-term loans and advances

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
I	Security Deposits		
	Unsecured, considered good		
	Retainment Money		
II	Loans and advances to others		
	Land Owner Bukru	32558608	30,785,606.00
	Land Owner Chardi	-570000	
	Land Owner Nagri	755000	755,000.00
	Land Owner Saraikilla	5374500	5,347,000.00
	Land Owner Barwe	18793503	13,167,522.00
	Loans & Advances	1141565	493,000.00
	Total	58,053,176.00	50,548,128.00

Schedule : 3.1a Other Non Current Assets

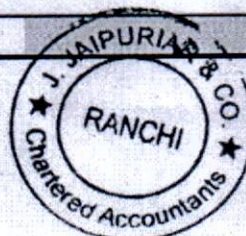
Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	Deposit with a bank (including interest accrued thereon)	0	
2	Advances Taxes	0	
3	Self Assessment Tax	0	292,000.00
	Total	-	292,000.00

Schedule : 3.2 Inventories

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	Work in Progress	5656494	
2			
3			
	Total	5,656,494.00	-

Schedule : 3.3 Trade Receivables

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
I	Trade Receivable		
	Unsecured considered good		-
II	Exceeding Six Months		-
			-
	Total		-



Schedule : 3.4 Cash and cash equivalents

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
I	Cash In Hand (As Certified by management)	69491	483674.26
	Cheque in hand		
	Imprest	0	
II	Balances With Banks		25388.40
	ICICI BANK LTD	0	
	IDBI BANK	15852	
	PNB	10536	
	Total (I + II)	95,879.00	509,062.66

Schedule : 3.5 Short Term Loans and Advances

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Loans and Advances to others	1335396	10,140,087.65
1	Loyala Tech Marketing Services Pvt. Ltd.	3660606	
2	Loyala Maurya Estates Pvt Ltd	2945340	
	Total	7,941,342.00	10,140,087.65

Schedule : 3.6 Other Current Assets

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Advance Commission	-	992,475.00
	Imprest		81,795.00
	Income tax refund	-	
	Total	-	1,074,270.00

Contingent Liabilities

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Others	-	-
	Total	-	-



Schedule : 3.7 Revenue from Operations

In Rs.

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Sale of Services		
	Recognition of Sales	11773846	10,865,000.00
	Sales Revenue		
	Total	11,773,846.00	10,865,000.00

Schedule : 3.8 Other Income

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
1	Interest		
2	Miscellaneous	193875	571,130.00
	Total	193,875.00	571,130.00

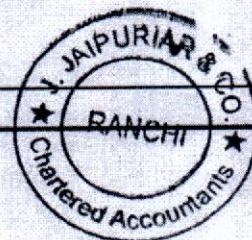
3.9 Purchases of Stock -in -Trade

In Rs.

Sr. No.	Particular	Current Year 31/03/2022	Current Year 31/03/2021
	Stock in Trade		
	Purchases (Cost of Sale)	6019368	5,066,827.69
	Total	6,019,368.00	5,066,827.69

4.0 Changes in inventories of finised goods, work-in-process and Stock-in-Trade

Sr. No.	Particular	Current Year 31/03/2019	Current Year 31/03/2018
	Opening		
	Work In Progress		
	Closing		
	Work in Progress		
	Increase/Decrease		
	Work in Progress		



Details Changes in Inventory

<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
	Work in Progress WIP	0	
	Total		

Schedule : 4.1 Employee benefits expense

<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
	Salary, Bonus and Other Allowances	885250	2,628,750.00
	Labour expenses	0	683,460.00
	Director's Remuneration	1200000	
	Total	2,085,250	3,312,210.00

Schedule : 4.2 Finance Costs

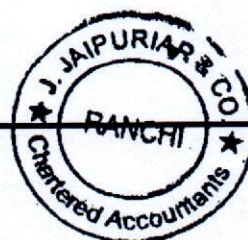
<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
1	Interest Expensees	386333	40,810.00
2	Bank Charges	6577	44,356.22
3	Other Finance Charges	0	341,274.43
	Total	392,910.00	426,440.65

Schedule : 4.3 Depreciation and amortisation expense

<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
	Amortisation Preliminary Expenses		
	Depreciation Tangible Assets		
	Total		

Schedule : 4.4 Other Expenses

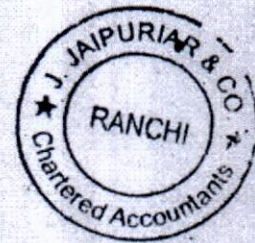
<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
	Rent	560788	317558
	Commission Expenses	809957	1043044.97
	Site Visit	49321	75672
	ROC filing Fees	0	5000
	Fuel Expenses	269824	
	Professional Charges	98200	27000
	ITR Filing fees	0	5000
	Office Expenses	187445	132232
	Marketing Exp.	168210	
	Tour & travel Expenses	43574	
	Audit Fee	25000	25000
	Repair and Maintenance Exp.	144505	88344



Water & Electricity Exp	0	6160
Registry Charges/ Registration charges	397384	140498.2
Donation	5100	31000
Misc Expense	8088	7451
Grand Total	2,767,396.00	1,903,960.17


Schedule : 4.5 Tax Expenses

<i>Sr. No.</i>	<i>Particular</i>	<i>Current Year 31/03/2022</i>	<i>Current Year 31/03/2021</i>
	Current Tax		-
	Current Tax		-
	Deferred Tax		-
	Deferred Tax		-
	Total		-



Acknowledgement Number:400516481111023

Date of filing : 11-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year	
[Where the data of the Return of Income in Form ITR-1(SAHJ), 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)		2023-24	
PAN	AADCL1298B		
Name	LOYALA HOMES PRIVATE LIMITED		
Address	604,6TH FLOOR PARK PLAZA, morabadi, Kanke Road S.O, Ranchi University , RANCHI , 35-Jharkhand, 91-INDIA, 834008		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	400516481111023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	10,46,610
	Book Profit under MAT, where applicable	3	10,46,610
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	2,72,119
	Interest and Fee Payable	6	25,784
	Total tax, interest and Fee payable	7	2,97,903
	Taxes Paid	8	2,99,000
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,100
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>PRAMOD KUMAR GUPTA</u> in the capacity of <u>Director</u> having PAN <u>AEPPG0012H</u> from IP address <u>49.37.64.36</u> on <u>11-Oct-2023 14:39:48</u> at <u>ranchi</u> (Place) DSC SI.No & Issuer <u>5463334</u> & <u>8526856383881379236CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AADCL1298B06400516481111023ca8f62f01d1f3949f05200836e62f73df92cb863		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

NAME OF ASSESSEE : LOYALA HOMES PRIVATE LIMITED
PAN : AADCL1298B
OFFICE ADDRESS :
STATUS : PUB NOT INT
WARD NO :
D.O.I. : 04/08/2016
EMAIL ADDRESS : ANIL88OCTRETURN@GMAIL.COM
IMPORT DATE : AIS : TIS : 26AS :

ASSESSMENT YEAR : 2023 - 2024
FINANCIAL YEAR : 2022 - 2023

COMPUTATION OF TOTAL INCOME

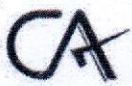
<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>	1046610
<u>Business</u>	
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1046610
ADD : DEPRECIATION DISALLOWED	97112
	1143722
LESS : ALLOWED DEPRECIATION	-97112
	1046610
GROSS TOTAL INCOME	
TOTAL INCOME	1046610
TOTAL INCOME ROUNDED OFF U/S 288A	1046610
	1046610

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1046610 @ 25%		261652
		261652
ADD: HEALTH AND EDUCATION CESS @ 4%		10466
		272118
<u>LESS ADVANCE TAX</u>		
Not Available - 0011349 - 23483 - 31/03/2023	100000	100000
		172118
<u>ADD INTEREST PAYABLE</u>		
INTEREST U/S 234B	12047	
INTEREST U/S 234C	13737	25784
		197902
<u>LESS SELF ASSESSMENT TAX U/S 140A</u>		
Not Available - 6390009 - 5515 - 11/10/2023	199000	199000
REFUNDABLE		(1098)
TAX ROUNDED OFF U/S 288B		(1100)

Loyala Homes (P) Ltd.

Anil K. Gupta
Director



Ref.....

Date/...../.....

INDEPENDENT AUDITOR'S REPORT

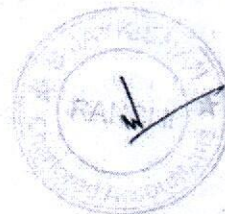
TO THE MEMBERS OF LOYALA HOMES PRIVATE LIMITED.

Report on the Standalone Financial Statements:-

We have audited the accompanying standalone financial statements of M/S LOYALA HOMES PRIVATE LIMITED PRIVATE LIMITED.. Which comprise the Balance Sheet as at 31st March 2023, the Statement of Profit and Loss the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility 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 standalone 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.



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S JAYKISHAN.
Chartered Accountants

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Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone 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.

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 standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 **31st March, 2023**, and its profit/loss and its cash flows for the year ended on that date.



Cont-3



S JAYKISHAN.
Chartered Accountants

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Report on Other Legal and Regulatory Requirements

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 accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) 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 and with the accounts of the branches
- (e) 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.
- (f) 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 as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Ranchi
Date: 01.09.2023



For, S JAYKISHAN.
(Chartered Accountants)

CA J JAIPURIAR
PARTNER
M.NO 054795

UDIN:- 2305479SQEQ5979



Report on Other Legal and Regulatory Requirements

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 accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) 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 and with the accounts of the branches
- (e) 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.
- (f) 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 as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

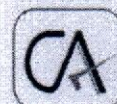
Place: Ranchi
Date: 01.09.2023



For, S JAYKISHAN.
(Chartered Accountants)

CA J JAIPURIAR
PARTNER
M.NO 054795

UDIN:- 2305479SQEQ5979



S JAYKISHAN.
Chartered Accountants

Annexure to the Independent Auditor's Report

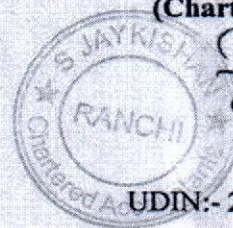
The Annexure referred to in our Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended **31 March 2023**, we report that:-

- (i) (a) The Company has maintained proper records showing full particulars, including Quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (ii) The Company is a service Company, primarily rendering software services. Accordingly, it does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.
- (iii) (a) The Company has granted loans to three bodies corporate covered in the register maintained under section 189 of the companies Act ('the Act').
- (b) In the case of the loans granted to the bodies corporate listed in the register Maintained under section 189 of the Act, the borrowers have been regular in the Payment of the interest as stipulated. The terms of arrangements do not stipulate any repayment schedule and the loans are repayable on demand. Accordingly, paragraph 3(iii) (b) of the order is not applicable to the Company in respect of repayment of the principal amount.
- (c) There are no overdue amounts of more than rupees one lakh in respect of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act.
- (iv) In our opinion and according to the information and explanations given to us, there in an Adequate internal control system commensurate with the size of the size of the Company and the nature of its business with regard to purchase of fixed assets and sale of service. The activities of the Company do not involve purchase of inventory and sale of goods. We have not observed any major weakness in the internal control system during the course of the Audit.
- (v) The Company has not accepted any deposits from the public.



- (vi) The Central government has not prescribed the maintenance of the cost records under Section 148(1) of the Act, for any of the service rendered by the Company.
- (vii) (a) According to the information and explanation given to us and on the basis of our Examination of the records of the Company, amount deducted/accrued in the books of Account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on Account of employee's state assurance and duty of excise.
- According to the information and explanations given to us, no undisputed amount payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31st March 2023 for a period of more than six months from the date they become payable.
- (b) According to the information and explanations given to us, there are no material dues of Wealth tax, duty of customs and cess which have not been deposited with the Appropriate authorities on Account of any dispute. However, according to information and explanation given to us, the following dues of income tax, sales tax, service tax, value added tax have not been deposited by the Company on the Account of disputes.
- (c) According to the information and explanation given to us the amounts which are Required to be transferred to the investors education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 (1 of 2013) and rules there under has been transferred to such fund within time.
- (viii) The company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (ix) The company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.
- (x) In our opinion and according to the information and the explanation given to us, the Company has not given any guarantee for loans taken by others from banks or financial Institutions.
- (xi) The company did not have any term loans Outstanding during the year.
- (xii) According to the information and explanation given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit.

Place: Ranchi
Date:01.09.2023



For, S JAYKISHAN.
(Chartered Accountants)

CA J JAIPURIAR
PARTNER
M.NO 054795

UDIN:- 2305479SSEQ5979

LOYALA HOMES PRIVATE LIMITED

ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN
BALANCE SHEET AS AT 31/03/2023

PARTICULARS	Sch. No.	Figures (In Rs.) as on 31/03/2023	Figures (In Rs.) as on 31/03/2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2.1	5,00,000	5,00,000
(b) Reserves and surplus	2.2	24,12,251	16,45,640
		29,12,251	21,45,640
(2) Share application money pending allotment			
			-
(3) Non-current Liabilities			
(a) Long-term borrowings	2.3	74,13,444.63	60,22,890.00
(b) Deferred Tax Liabilities(Net)	2.4		-
(c) Other Long Term Liabilities			-
(d) Long-Term Provisions		74,13,444.63	-
			60,22,890.00
(4) Current liabilities			
(a) Short-term borrowings	2.5		
(b) Trade Payables	2.6	12,42,178.64	13,67,338.00
(c) Other Current Liabilities	2.7	898,74,058.02	658,92,861.79
(d) Short-term Provisions	2.8	2,80,000.00	2,10,000.00
		913,96,236.66	674,70,199.79
Total Equity & Liability		1017,21,932.00	756,38,729.45
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Gross Block	2.9	5,34,978.00	3,34,838.00
(ii) Depreciation		97,111.20	-
(iii) Net Block		4,37,866.80	3,34,838.00
(b) Non-Current Investments	3.0	-	-
(c) Deferred Tax Assets (Net)			
(d) Long-Term Loans and Advances	3.1	712,94,336.00	612,63,176.00
(e) Other non-current assets	3.1a		-
		712,94,336.00	612,63,176.00
(2) Current assets			
(a) Current investments			
(b) Work In Progress	3.2	154,77,453.66	59,56,494.00
(c) Trade Receivables	3.3	-	-
(d) Cash and cash equivalents	3.4	1,89,811.46	4,85,800.45
(e) Short-term loans and advances	3.5	143,22,463.26	75,98,421.00
(f) Other current assets	3.6		
		299,89,728.38	140,40,715.45
TOTAL		1017,21,932.00	756,38,729.45

In terms of our attached report of even date

FOR S JAYKISHAN
CHARTERED ACCOUNTANTS

LOYALA HOMES PRIVATE LIMITED

CA J Jaipuria
M.No. : 054795

DATE: 01/09/2023
PLACE : Ranchi



Loyala Homes (P) Ltd.

DIRECTORS

Pranav K Gupta
Director

Loyala Homes (P) Ltd.

सुनिता सुग्गा
Director

LOYALA HOMES PRIVATE LIMITED

ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

STATEMENT OF PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDE 31/03/2023

SL. NO.	PARTICULARS	Sch. No.	Figures as on 31/03/2023	Figures as on 31/03/2022
I	Revenue from operations (Sale of Plots)	3.7	177,12,350.00	117,73,846.00
II	Other Income	3.8	7,16,755.00	1,93,875.00
III	Total Revenue (I + II)		184,29,105.00	119,67,721.00
IV	Expenses			
	Cost of Sales (WIP Stock-in-Trade)	3.9	72,54,275	60,19,368.00
	Changes in Inventories of Finished goods	4.0		
	Employee Benefits Expense	4.1	71,83,271	20,85,250.00
	Finance Costs	4.2	3,57,587.43	3,92,910.00
	Depreciation and amortization expense	4.3	97,111.20	
	Other Expenses	4.4	24,90,249.98	27,67,396.00
	Total Expenses (IV)		173,82,494.46	112,64,924.00
V	Profit before exceptional and extraordinary items and tax		10,46,610.54	7,02,797.00
VI	Exceptional Items			
VII	Profit before extraordinary items and tax (V-VI)		10,46,610.54	7,02,797.00
VIII	Extraordinary items			
IX	Profit before Tax (VII - VIII)		10,46,610.54	7,02,797.00
X	Tax Expenses :			
	Current Tax	4.5	2,80,000.00	2,10,000.00
	Deferred Tax	4.5		
XI	Profit (Loss) for the period from continuing operations	(IX-X)	7,66,610.54	4,92,797.00
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)		7,66,610.54	4,92,797.00
XVI	Earning per equity share :			
	Basic			
	Diluted			

In terms of our attached report of even date

FOR S JAYKISHAN
CHARTERED ACCOUNTANTS

FCA J Jaipuria
(PARTNER)
M.No. : 054795

DATE: 01.09.2023
PLACE : Ranchi



LOYALA HOMES PRIVATE LIMITED
Loyala Homes (P) Ltd.

Pranab Kumar

Director
DIRECTORS

Loyala Homes (P) Ltd.

Pranab Kumar
DIRECTOR

LOYALA HOMES PRIVATE LIMITED

ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
MORABADI, BARIYATU, RANCHI
JHARKHAND-834008 IN

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VIII	Extraordinary items			
IX	Profit before Tax (VII - VIII)		10,46,610.54	7,02,797.00
X	Tax Expenses :			
	Current Tax	4.5	2,80,000.00	2,10,000.00
	Deferred Tax	4.5		
XI	Profit (Loss) for the period from continuing operations	(IX-X)	7,66,610.54	4,92,797.00
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)		7,66,610.54	4,92,797.00
XVI	Earning per equity share :			
	Basic			
	Diluted			

In terms of our attached report of even date

FOR S JAYKISHAN
CHARTERED ACCOUNTANTS

FCA J Jaipuria
(PARTNER)
M.No. : 054795

DATE: 01.09.2023
PLACE : Ranchi



LOYALA HOMES PRIVATE LIMITED
Loyala Homes (P) Ltd.

Pranoy K. Gupta

Director
DIRECTORS

Loyala Homes (P) Ltd.

शुभ्रिग गुप्ता
DIRECTOR

Schedule : 2.1 Share Capital

Sr. No.	Particular	Figures as on 31/03/2023	Figures as on 31/03/2022
1	AUTHORISES CAPITAL 500000, (50000) Equity Shares equity of Rs. 10/- Par Value	5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 500000(50000) Equity Shares equity of Rs. 10/- Par Value	5,00,000.00	5,00,000.00
Total in		5,00,000.00	5,00,000.00

Holding More Than 5%

Sr.No.	Particular	31/03/2023	% Held	31/03/2022	% Held
i	PRAMOD KUMAR GUPTA	25,000.00	50.00	25,000.00	50.00
ii	SUNITA GUPTA	25,000.00	50.00	25,000.00	50.00
Total in		50,000.00	100.00	50,000.00	100.00

Reconciliation

Particular	31/03/2023		31/03/2022	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning				
Add: Issue	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Less: Bought Back	-	-	-	-
Others	-	-	-	-
Number of shares at the end	50,000.00	5,00,000.00	50,000.00	5,00,000.00

Schedule : 2.2 Reserve and Surplus

Particular	Current Year 31/03/2023	Current Year 31/03/2022
Profit and Loss Opening	11,52,843.00	4,26,152.27
Amount Transferred From Statement of P & L	4,92,797.00	7,26,691.49
		11,52,843.00
Total in	16,45,640.00	11,52,343.00

Schedule : 2.3 Long Term Borrowings

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	ICICI BANK	32,92,586.31	9,69,655.00
2	Loyala Nidhi Ltd	5,73,710.00	5,73,710.00
3	Redefine Loyala Reality pvt Ltd	12,06,398.32	12,99,105.00
4	Pramod Gupta	23,40,750.00	31,80,420.00
Total in		74,13,444.63	60,22,890.00

Loyala Homes (P) Ltd.

Pramod K. Gupta
Director



Loyala Homes (P) Ltd.

Sunita Gupta
Director

Schedule : 2.4 Deferred Taxes

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Total		-

Schedule : 2.5 Short Term Borrowings

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Total		

Schedule : 2.6 Trade Payables

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Trade Payables	-	1,61,308.00
2	Sundry Creditors (Others)	12,42,178.64	12,06,030.00
	Total	12,42,178.64	13,67,338.00

Schedule : 2.7 Other Current Liabilities

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Accrued Salary Payable		
	Wages and Salary Payable	18,44,581.20	17,89,344.20
	O/s Director's Remuneration	38,47,263.00	22,86,267.00
2	Duties and Tax Payable		
	Taxes & Duties	9,06,646.83	4,19,046.00
	Expenses Payable	-	-
3	Other Accrued Expenses		
	Provision for Audit Fees	30,000.00	30,000.00
	Provision for Others	3,04,875.59	94,875.59
4	Advance From Customers		
	Advance from Customer bawre	656,16,421.00	302,55,608.00
	Advance from Customer Premium	-	-
	Advance From Customers- Hi Tech City & Palm	202,21,877.00	275,89,358.00
	Advance From Customers-Others	(45,42,814.60)	21,83,155.00
5	Sunita Gupta	13,98,254.00	9,98,254.00
6	Other payables	2,46,954.00	2,46,954.00
	Total	898,74,058.02	658,92,861.79

Loyala Homes (P) Ltd.

Premod & Sush
Director



Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

Schedule : 2.8 Short term Provisions

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Tax Provision		
	Current Tax		
	Provision For Income Tax	280000	210000.00
	Total	2,80,000.00	2,10,000.00

Schedule : 2.9 Fixed assets Tangible

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Gross Block		
	As at opening of current financial year	3,34,838.00	3,34,838.00
	Addition during the year	1,24,140.00	
	As at end of current financial year	5,34,978.00	3,34,838.00
	less: Depreciation	97111.20	
	Net Block	4,37,866.80	3,34,838.00

Schedule : 3.0 Non-Current investments

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
I	<u>Investment In Property</u>		
II	<u>Investments in Equity Instruments</u>		
III	<u>Investments in Partneship firms</u>		
	Total		

Loyala Homes (P) Ltd.

Pranav K Gupta
Director



Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

Schedule : 3.1 Long-term loans and advances					
Sr. No.	Particular			Current Year 31/03/2023	Previous Year 31/03/2022
I	Security Deposits				
	Unsecured, considered good				
	Retainment Money				
II	Loans and Advances to Others				
	Land Owner Bukru			359,40,608.00	334,09,608.00
	Land Owner Chardi			(5,70,000.00)	(5,70,000.00)
	Land Owner Nagri			23,55,000.00	7,55,000.00
	Land Owner Saraikilla			55,72,000.00	54,74,500.00
	Land Owner Barwe			257,20,163.00	200,52,503.00
	Loans & Advances			21,76,565.00	21,41,565.00
	Total			712,94,336.00	612,63,176.00

Schedule : 3.1a Other Non Current Assets

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Deposit with a bank (including interest accrued thereon)	-	-
2	Advances Taxes	1,00,000.00	-
3	Self Assessment Tax	-	-
	Total	1,00,000.00	-

Schedule : 3.2 Inventories

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Work in Progress	154,77,453.66	59,56,494.00
2			
3			
	Total	15477454	59,56,494.00

Schedule : 3.3 Trade Receivables

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
I	Trade Receivable	-	-
	Unsecured considered good	-	-
II	Exceeding Six Months	-	-
	Total	-	-

Loyal Homes (P) Ltd.

Bromod K Gupta
Director



Loyal Homes (P) Ltd.

सुविता गुप्ता
Director

Schedule : 3.4 Cash and cash equivalents

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
I	Cash In Hand	1,63,423.06	1,16,491.70
	Cheque in hand		
	Imprest		3,42,921.00
II	Balances With Banks		
	ICICI BANK LTD	(32,92,586.31)	-
	IDBI BANK	15,852.40	15,852.00
	PNB	10,536.00	10,536.00
	Total (I + II)	(31,02,774.85)	4,85,800.70

Schedule : 3.5 Short Term Loans and Advances

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Loans and Advances to others	13,87,118.00	9,92,475.00
1	Loyala Tech Marketing Services Pvt. Ltd.	65,60,606.00	36,60,606.00
2	Loyala Maurya Estates Pvt Ltd	63,74,739.26	29,45,340.00
4			
5			
	Total	14322463	75,98,421.00

Schedule : 3.6 Other Current Assets

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Advance Commission	-	-
	Imprest	-	-
	Income tax refund	-	-
	Total	-	-

Contingent Liabilities

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Others	0	0
	Total		

Loyala Homes (P) Ltd.

Armed K Gupta
Director



Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

Schedule : 3.7 Revenue from Operations

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Sale of Services		
	Recognition of Sales	17712350	11773846
	Sales Revenue		
	Total	17712350	117,73,846.00

Schedule : 3.8 Other Income

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Interest	-	-
2	Miscellaneous	7,16,755.00	1,93,875.00
	Total	7,16,755.00	1,93,875.00

3.9 Purchases of Stock -in -Trade

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Stock in Trade		
	Purchases (Cost of Sale)	72,54,274.85	60,19,368.00
	Total	72,54,274.85	60,19,368.00

4.0 Changes in inventories of finished goods, work-in-process and Stock-in-Trade

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Opening		
	Work In Progress		
	Closing		
	Work in Progress		
	Increase/Decrease		
	Work in Progress		

Details Changes in Inventory

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Work in Progress		
	WIP		

Loyala Homes (P) Ltd.

Bramo K Gupta
Director



Loyala Homes (P) Ltd.

सुनिता गुला
Director

	Total
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Schedule : 4.1 Employee benefits expense

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Salary, Bonus and Other Allowances	35,83,271.00	8,85,250.00
	Labour expenses	-	-
	Director's Remuneration	36,00,000.00	12,00,000.00
	Total	71,83,271.00	20,85,250.00

Schedule : 4.2 Finance Costs

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
1	Interest Expensees	3,40,047.00	3,86,333.00
2	Bank Charges	17,540.43	6,577.00
3	Other Finance Charges	-	-
	Total	3,57,587.43	3,92,910.00

Schedule : 4.3 Depreciation and amortisation expense

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Amortisation Preliminary Expenses	0	
	Depreciation Tangible Assets	97111	
	Total	97,111.20	-

Schedule : 4.4 Other Expenses

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Rent	3,86,739.64	5,60,788.00
	Commission Expenses	4,56,913.54	8,09,957.00
	Site Visit	1,03,556.00	49,321.00
	ROC filing Fees	-	-
	Fuel Expenses	1,58,491.70	2,69,824.00
	Professional Charges	1,54,500.00	98,200.00
	ITR Filing fees	-	-
	Office Expenses	1,55,704.10	1,87,445.00
	Marketing Exp.	80,458.00	1,68,210.00
	Tour & travel Expenses	3,00,238.00	43,574.00
	Audit Fee	25,000.00	25,000.00
	Repair and Maintenance Exp.	13,850.00	1,44,505.00
	Water & Electricity Exp	749.00	-
	Registry Charges/ Registration charges	6,38,900.00	3,97,384.00
	Donation	5,100.00	5,100.00
	Misc Expense	6,800.00	8,088.00
	Printing & Stationary Exps	3,250.00	

Loyala Homes (P) Ltd.

Pranav K Gupta
Director



Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

	Grand Total	24,90,249.98	27,67,396.00
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Schedule : 4.5 Tax Expenses

Sr. No.	Particular	Current Year 31/03/2023	Previous Year 31/03/2022
	Current Tax		
	Current Tax		
	Deferred Tax		
	Deferred Tax		
	Total		

Loyala Homes (P) Ltd.

Ramesh K. Gupta
Director



Loyala Homes (P) Ltd.

सुनिता गुप्ता
Director

LOYALA HOMES PRIVATE LIMITED
 ROOM NO. 604, 6TH FLOOR, PARK PLAZA,
 MORABADI, BARIYATU, RANCHI
 JHARKHAND-834008 IN

NOTE-11

FIXED ASSETS

Sl. No.	Items	Rate	Gross Block			Total	During the year	Net Block	
			As On 01.04.2022	Addition	Subtraction/ adjustment			Balance as on 31/03/2023	Balance as on 31/03/2022
3	Ac	15	2,06,838.00	52,340.00		2,59,178.00	34,951.20	2,24,226.80	2,06,838.00
4	Generator	15	93,000.00			93,000.00	13,950.00	79,050.00	93,000.00
5	Invertor & Batteries	15	35,000.00			35,000.00	5,250.00	29,750.00	35,000.00
6	Laptop	40		41,100.00		41,100.00	16,440.00	24,660.00	
7	Laptop	20		53,800.00		53,800.00	10,760.00	43,040.00	
8	Desktop	40		34,900.00		34,900.00	13,960.00	20,940.00	
7	Office Chair	10		18,000.00		18,000.00	1,800.00	16,200.00	
	TOTAL :		3,34,838.00	2,00,140.00	-	5,34,978.00	97,111.20	4,37,866.80	3,34,838.00

For and behalf of

LOYALA HOMES PRIVATE LIMITED

Loyala Homes (P) Ltd.

[Signature]

Director

Loyala Homes (P) Ltd.

[Signature]

Director

