

# AUDIT REPORT

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## FINANCIAL STATEMENTS

FINANCIAL YEAR 2022-23

VASUDHA INFRA & REALTY PRIVATE LIMITED

C1, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
NEAR PUNDAG , RANCHI ,Jharkhand-834004

**MRJRS&CO**

*Chartered Accountants*

Shop no. F-407A, 4<sup>th</sup> Floor, Saurabh Tower,

Near KaramtoliChowk,

Ranchi-834008 Jharkhand



+91-9835508651, +91-9570209168

**VASUDHA INFRA & REALTY PRIVATE LIMITED**  
C1, 1<sup>ST</sup> FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
NEAR PUNDAG, RANCHI- 834004, JHARKHAND.  
CIN: U70200JH2013PTC001525

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**NOTICE OF ANNUAL GENERAL MEETING**

Notice is hereby given that the TENTH Annual General Meeting of the Company will be held on 30<sup>th</sup> Day of September 2023 at the registered office of the Company at 11.00 AM to transact the following business:

**ORDINARY BUSINESS:**

- 1) To receive, consider and adopt the Balance Sheet as on 31<sup>st</sup> March, 2023 and Report of Auditors and Directors thereon.
- 2) To consider and if thought fit to pass with or without modification, the following resolution as an ordinary resolution:

“RESOLVED THAT M/S M R J R S & CO., Chartered Accountants, Ranchi be and hereby appointed as statutory auditors of the company to hold office until the conclusion of next Annual General Meeting.”

Enclosed: Directors Report & Auditors Report

Place: Ranchi

Dated: 25/08/2023

For & On Behalf of the Board

**M/s VASUDHA INFRA & REALTY PRIVATE LIMITED**

sd/-

**RAJESH KUMAR**  
(Managing Director)  
(DIN: 00750229)

sd/-

**SHWETA SABOO**  
(Director)  
(DIN: 07934531)

*Note: A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member of the Company. Proxy to be valid shall be deposited with the Company not later than Forty-Eight Hours before the time for holding the meeting.*

# VASUDHA INFRA & REALTY PRIVATE LIMITED

CI, 1<sup>ST</sup> FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
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CIN: U70200JH2013PTC001525

## DIRECTORS' REPORT

The Members,  
**Vasudha Infra & Realty Private Limited,**  
Ranchi 834004.

Your Directors are delighted to present their 10<sup>th</sup> Annual Report and the Audited Statement of Accounts for the Financial Year ended on 31<sup>st</sup> March 2023.

| <u>FINANCIAL RESULTS:</u>                             | <u>FY 2022-2023</u> | <u>FY 2021-2022</u> |
|---|---------------------|---------------------|
| (a) Turnover (including Other Income)                 | 63,05,035.00        | 0.00                |
| (b) Net Profit/Loss (before depreciation and tax)     | 1,62,352.56         | 0.00                |
| Less : Depreciation                                   | 29,882.00           | 0.00                |
| (c) Net Profit/(Loss) before tax                      | 1,32,470.56         | 0.00                |
| Less : Provision for Tax (including for deferred tax) | 33,341.00           | 0.0                 |
| (d) Net Profit/(Loss) after tax                       | 99,129.56           | 0.00                |

### RESERVE & SURPLUS:

Out of the total profit of Rs. 99,129.56 for the financial year 2022-2023, NIL amount is proposed to be transferred to the General Reserve.

### BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR:

The company's turnover is 62,81,225.00 & its Other Income is 23,810.00. Profit after tax is 99,129.56.

### CAPITAL STRUCTURE:

There is no change in the Authorized and paid up share capital of the company during the year. The Authorized Share Capital of the Company is Rs. 1,00,000/- (Rupees One Lakhs only) divided into 10,000 (Ten Thousands) equity shares of Rs. 10/- each. The Paid up share capital of the Company is Rs. 1,00,000/- (Rupees One Lakh) divided into 10,000 (Ten Thousand) equity shares of Rs. 10/- each.

# **VASUDHA INFRA & REALTY PRIVATE LIMITED**

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## CHANGE IN THE NATURE OF BUSINESS:

There is no Change in the nature of the business of the Company done during the year.

## EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

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.

## DIVIDEND:

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

## MEETINGS:

Twelve meetings of the Board of Directors were held during the financial year in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013..

## DIRECTORS AND KEY MANAGERIAL PERSONNEL:

There is no change in the composition of directors & key managerial personnel during the year 2022-23.

## DECLARATION BY THE INDEPENDENT DIRECTORS:

The Company being a private company, the appointment of independent director is not mandatory.

## CHANGES IN KEY MANAGERIAL PERSONNEL:

The Company being a private company, the appointment of Key Managerial Personnel is not mandatory as per Section 203 of the Companies Act, 2013.

# **VASUDHA INFRA & REALTY PRIVATE LIMITED**

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## COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:

There is change in the Board of Directors of the Company during the Financial Year 2021-22.

Also, the provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

## DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfils the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

## RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

## AUDIT COMMITTEE:

The Company being a Private Company, provisions of Section 177 of the Companies Act, 2013 were not applicable.

# **VASUDHA INFRA & REALTY PRIVATE LIMITED**

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## DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

The company has neither made any application nor any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.

## SECRETARIAL AUDIT REPORT:

The requirement of obtaining a Secretarial Audit Report from the practicing company secretary is not applicable to the Company.

## VIGIL MECHANISM:

The provisions regarding vigil mechanism as provided in Section 177(9) of the Companies Act, 2013 read with rules framed there under are not applicable on the Company.

## INTERNAL CONTROL SYSTEMS:

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- timely and accurate financial reporting in accordance with applicable accounting standards.
- optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- compliance with applicable laws, regulations and management policies.

## HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

## STATUTORY AUDITORS:

The Auditors M/s. MRJRS & Co., Chartered Accountants, Firm Registration No. 012898C hold office until the conclusion of this Annual General Meeting. The Directors recommended that M/s. MRJRS & Co., Chartered Accountants, Firm Registration No. 012898C, be ratified as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next Annual General Meeting of the Company.

# **VASUDHA INFRA & REALTY PRIVATE LIMITED**

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## DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## FOREIGN EXCHANGE EARNINGS AND OUTGO:

During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil.

## TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND:

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

## DIRECTORS'S RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and 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 as at March 31, 2023 and of the profit of the Company for the year ended on that date.

# VASUDHA INFRA & REALTY PRIVATE LIMITED

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- The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively

## ACKNOWLEDGEMENTS:

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on the behalf of the Board of Directors,

M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED

sd/-

Rajesh Kumar  
(Managing Director)

(DIN: 00750229)

sd/-

Shweta Saboo  
(Director)

(DIN: 07934531)

Ranchi, September 04, 2023



**FORM NO. MGT 9**  
**EXTRACT OF ANNUAL RETURN**  
As on financial year ended on 31.03.2023

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

| I. REGISTRATION & OTHER DETAILS: |  |  |
|----------------------------------|--|--|
| 1                                | CIN  | U70200JH2013PTC001525  |
| 2                                | Registration Date  | 14/08/2013   |
| 3                                | Name of the Company  | VASUDHA INFRA & REALTY PRIVATE LIMITED   |
| 4                                | Category/Sub-category of the Company                                       | Private Limited Company<br>Company Limited by Shares   |
| 5                                | Address of the Registered office & contact details                         | C1, 1st Floor, Vasudha Enclave, Argora to Kathal More Road, Near Pundag, Ranchi- 834004, Jharkhand |
| 6                                | Whether listed company   | Unlisted Company   |
| 7                                | Name, Address & contact details of the Registrar & Transfer Agent, if any. | Not Applicable   |

**II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

| S. No. | Name and Description of main products / services   | NIC Code of the Product/service | % to total turnover of the company |
|--------|--|---------------------------------|------------------------------------|
| 1      | Real estate activities with own or leased property | 7010                            | 100%                               |
| 2      |  |                                 |                                    |
| 3      |  |                                 |                                    |

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

| SN | Name and address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate | % of shares held | Applicable Section |
|----|---------------------------------|---------|--------------------------------|------------------|--------------------|
| 1  | NIL                             |         |                                |                  |                    |
| 2  |                                 |         |                                |                  |                    |
| 3  |                                 |         |                                |                  |                    |

**IV. SHARE HOLDING PATTERN**

(Equity share capital breakup as percentage of total equity)

**(i) Category-wise Share Holding**

| Category of Shareholders | No. of Shares held at the beginning of the year |          |        |                   | No. of Shares held at the end of the year [As on 31-March-2023] |          |        |                   | % Change during the year |
|--------------------------|---|----------|--------|-------------------|---|----------|--------|-------------------|--------------------------|
|                          | Demat   | Physical | Total  | % of Total Shares | Demat   | Physical | Total  | % of Total Shares |                          |
| <b>A. Promoters</b>      |   |          |        |                   |   |          |        |                   |                          |
| (1) Indian               |   |          |        |                   |   |          |        |                   |                          |
| a) Individual/ IIUF      |   | 10,000   | 10,000 | 100.00%           |   | 10,000   | 10,000 | 100.00%           | 0.00%                    |
| b) Central Govt          |   |          | -      | 0.00%             |   |          | -      | 0.00%             | 0.00%                    |
| c) State Govt(s)         |   |          | -      | 0.00%             |   |          | -      | 0.00%             | 0.00%                    |
| d) Bodies Corp.          |   |          | -      | 0.00%             |   |          | -      | 0.00%             | 0.00%                    |
| e) Banks / FI            |   |          | -      | 0.00%             |   |          | -      | 0.00%             | 0.00%                    |
| f) Any other             |   |          | -      | 0.00%             |   |          | -      | 0.00%             | 0.00%                    |
| <b>Sub Total (A) (1)</b> |   | 10,000   | 10,000 | 100.00%           |   | 10,000   | 10,000 | 100.00%           | 0.00%                    |

|  |   |        |        |         |   |        |        |         |       |
|--|---|--------|--------|---------|---|--------|--------|---------|-------|
| (2) Foreign  |   |        |        |         |   |        |        |         |       |
| a) NRI Individuals   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| b) Other Individuals   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| c) Bodies Corp.  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| d) Any other   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Sub Total (A) (2)  | - | -      | -      | 0.00%   | - | -      | -      | 0.00%   | 0.00% |
| <b>TOTAL (A)</b>   | - | 10,000 | 10,000 | 100.00% | - | 10,000 | 10,000 | 100.00% | 0.00% |
| <b>B. Public Shareholding</b>  |   |        |        |         |   |        |        |         |       |
| <b>1. Institutions</b>   |   |        |        |         |   |        |        |         |       |
| a) Mutual Funds  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| b) Banks / FI  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| c) Central Govt  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| d) State Govt(s)   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| e) Venture Capital Funds   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| f) Insurance Companies   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| g) FIIs  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| h) Foreign Venture Capital Funds   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| i) Others (specify)  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Sub-total (B)(1):-   | - | -      | -      | 0.00%   | - | -      | -      | 0.00%   | 0.00% |
| <b>2. Non-Institutions</b>   |   |        |        |         |   |        |        |         |       |
| a) Bodies Corp.  |   |        |        |         |   |        |        |         |       |
| i) Indian  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| ii) Overseas   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| b) Individuals   |   |        |        |         |   |        |        |         |       |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh         |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| c) Others (specify)  |   |        |        |         |   |        |        |         |       |
| Non Resident Indians   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Overseas Corporate Bodies  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Foreign Nationals  |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Clearing Members   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Trusts   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Foreign Bodies - D R   |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| Sub-total (B)(2):-   | - | -      | -      | 0.00%   | - | -      | -      | 0.00%   | 0.00% |
| <b>Total Public (B)</b>  | - | -      | -      | 0.00%   | - | -      | -      | 0.00%   | 0.00% |
| <b>C. Shares held by Custodian for GDRs &amp; ADRs</b>                           |   |        |        | 0.00%   |   |        |        | 0.00%   | 0.00% |
| <b>Grand Total (A+B+C)</b>   | - | 10,000 | 10,000 | 100.00% | - | 10,000 | 10,000 | 100.00% | 0.00% |

**(ii) Shareholding of Promoter**

| SN | Shareholder's Name | Shareholding at the beginning of the year |                                  |  | Shareholding at the end of the year |                                  |  | % change in shareholding during the year |
|----|--------------------|---|----------------------------------|--|-------------------------------------|----------------------------------|--|--|
|    |                    | No. of Shares                             | % of total Shares of the company | % of Shares Pledged/encumbered to total shares | No. of Shares                       | % of total Shares of the company | % of Shares Pledged/encumbered to total shares |  |
| 1  | Rajesh Kumar       | 2,500                                     | 25.00%                           | 0  | 2,500                               | 25.00%                           | 0  | 0.00%                                    |
| 2  | Mayank Kumar       | 2,500                                     | 25.00%                           | 0  | 2,500                               | 25.00%                           | 0  | 0.00%                                    |
| 3  | Sweta Saboo        | 2,500                                     | 25.00%                           | 0  | 2,500                               | 25.00%                           | 0  | 0.00%                                    |
| 4  | Amit Agarwal       | 2,500                                     | 25.00%                           | 0  | 2,500                               | 25.00%                           | 0  | 0.00%                                    |

**(iii) Change in Promoters' Shareholding (please specify, if there is no change)**

| SN | Particulars             | Date | Reason | Shareholding at the beginning of the year |            | Cumulative Shareholding during the year |            |
|----|-------------------------|------|--------|---|------------|---|------------|
|    |                         |      |        | No. of shares                             | % of total | No. of shares                           | % of total |
|    | At the beginning of the |      |        | 10,000                                    | 100.00%    | 10,000                                  | 100.00%    |
|    | Changes during the year |      |        | -   | 0.00%      | -                                       | 0.00%      |
|    |                         |      |        |   | 0.00%      |   | 0.00%      |
|    |                         |      |        |   | 0.00%      |   | 0.00%      |
|    | At the end of the year  |      |        | 10,000                                    | 100.00%    | 10,000                                  | 100.00%    |

**(iv) Shareholding Pattern of top ten Shareholders***(Other than Directors, Promoters and Holders of GDRs and ADRs):*

| SN | For each of the Top 10 shareholders | Date | Reason | Shareholding at the beginning of the year |            | Cumulative Shareholding during the year |            |
|----|-------------------------------------|------|--------|---|------------|---|------------|
|    |                                     |      |        | No. of shares                             | % of total | No. of shares                           | % of total |
| 1  | Name                                |      |        |   |            |   |            |
|    | At the beginning of the             |      |        | -   | 0.00%      | -                                       | 0.00%      |
|    | Changes during the year             |      |        | -   | 0.00%      | -                                       | 0.00%      |
|    | At the end of the year              |      |        | -   | 0.00%      | -                                       | 0.00%      |
| 2  | Name                                |      |        |   |            |   |            |
|    | At the beginning of the             |      |        | -   | 0.00%      | -                                       | 0.00%      |
|    | Changes during the year             |      |        | -   | 0.00%      | -                                       | 0.00%      |
|    | At the end of the year              |      |        | -   | 0.00%      | -                                       | 0.00%      |

**(v) Shareholding of Directors and Key Managerial Personnel:**

| SN | Shareholding of each Directors and each Key Managerial Personnel | Date | Reason | Shareholding at the beginning of the year |            | Cumulative Shareholding during the year |            |
|----|--|------|--------|---|------------|---|------------|
|    |  |      |        | No. of shares                             | % of total | No. of shares                           | % of total |
| 1  | <b>RAJESH KUMAR</b>  |      |        |   |            |   |            |
|    | At the beginning of the  |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
|    | Changes during the year  |      |        |   | 0.00%      |   | 0.00%      |
|    | At the end of the year   |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
| 2  | <b>MAYANK KUMAR</b>  |      |        |   |            |   |            |
|    | At the beginning of the  |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
|    | Changes during the year  |      |        |   | 0.00%      |   | 0.00%      |
|    | At the end of the year   |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
| 3  | <b>AMIT AGARWAL</b>  |      |        |   |            |   |            |
|    | At the beginning of the  |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
|    | Changes during the year  |      |        |   | 0.00%      |   | 0.00%      |
|    | At the end of the year   |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
| 4  | <b>SWETA SABOO</b>   |      |        |   |            |   |            |
|    | At the beginning of the  |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |
|    | Changes during the year  |      |        |   | 0.00%      |   | 0.00%      |
|    | At the end of the year   |      |        | 2,500                                     | 25.00%     | 2,500                                   | 25.00%     |

**V. INDEBTEDNESS**

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

| Particulars  | Secured Loans<br>excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|-------------------------------------|-----------------|----------|--------------------|
| <b>Indebtedness at the beginning of the financial year</b> |                                     |                 |          |                    |
| i) Principal Amount  | -                                   | 114.30          | -        | 114.30             |
| ii) Interest due but not paid                              | -                                   | -               | -        | -                  |
| iii) Interest accrued but not due                          | -                                   | -               | -        | -                  |
| <b>Total (i+ii+iii)</b>                                    | -                                   | <b>114.30</b>   | -        | <b>114.30</b>      |
| <b>Change in Indebtedness during the financial year</b>    |                                     |                 |          |                    |
| * Addition   | -                                   | 182.00          | -        | 182.00             |
| * Reduction  | -                                   | -               | -        | -                  |
| <b>Net Change</b>  | -                                   | <b>182.00</b>   | -        | <b>182.00</b>      |
| <b>Indebtedness at the end of the financial year</b>       |                                     |                 |          |                    |
| i) Principal Amount  | -                                   | 296.30          | -        | 296.30             |
| ii) Interest due but not paid                              | -                                   | -               | -        | -                  |
| iii) Interest accrued but not due                          | -                                   | -               | -        | -                  |
| <b>Total (i+ii+iii)</b>                                    | -                                   | <b>296.30</b>   | -        | <b>296.30</b>      |

**VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

| SN. | Particulars of Remuneration   | Name of MD/WTD/ Manager |              | Total Amount<br>(Rs/Lac) |
|-----|---|-------------------------|--------------|--------------------------|
|     |   | Rajesh Kumar            | Mayank Kumar |                          |
|     | Designation   | Managing Director       | Director     |                          |
| 1   | Gross salary  | 0                       | 0            | 0                        |
|     | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 |                         |              |                          |
|     | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             |                         |              |                          |
|     | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             |                         |              |                          |
| 2   | Stock Option  |                         |              |                          |
| 3   | Sweat Equity  |                         |              |                          |
| 4   | Commission as % of profit<br>Others, specify  |                         |              |                          |
| 5   | Others, please specify  |                         |              |                          |
|     | <b>Total (A)</b>  |                         |              |                          |
|     | Ceiling as per the Act  |                         |              |                          |

**B. Remuneration to other Directors**

| SN. | Particulars of Remuneration          | Name of Directors |  | Total Amount<br>(Rs/Lac) |
|-----|--------------------------------------|-------------------|--|--------------------------|
|     |                                      |                   |  |                          |
| 1   | Independent Directors                |                   |  |                          |
|     | Fee for attending board committee    |                   |  |                          |
|     | Commission                           |                   |  |                          |
|     | Others, please specify               |                   |  |                          |
|     | <b>Total (1)</b>                     |                   |  |                          |
| 2   | Other Non-Executive Directors        |                   |  |                          |
|     | Fee for attending board committee    |                   |  |                          |
|     | Commission                           |                   |  |                          |
|     | Others, please specify               |                   |  |                          |
|     | <b>Total (2)</b>                     |                   |  |                          |
|     | <b>Total (B)=(1+2)</b>               |                   |  |                          |
|     | <b>Total Managerial Remuneration</b> |                   |  |                          |
|     | Overall Ceiling as per the Act       |                   |  |                          |

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

| SN. | Particulars of Remuneration  | Name of Key Managerial Personnel |     |     | Total Amount<br>(Rs/Lac) |
|-----|--|----------------------------------|-----|-----|--------------------------|
|     |  | Designation                      | CEO | CFO |                          |
| 1   | Gross salary   |                                  |     |     |                          |
|     | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, |                                  |     |     |                          |
|     | (b) Value of perquisites u/s 17(2)   |                                  |     |     |                          |
|     | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961        |                                  |     |     |                          |
| 2   | Stock Option   |                                  |     |     |                          |
| 3   | Sweat Equity   |                                  |     |     |                          |
| 4   | Commission   |                                  |     |     |                          |
|     | - as % of profit<br>- others, specify  |                                  |     |     |                          |
| 5   | Others, please specify   |                                  |     |     |                          |
|     | Total  |                                  |     |     |                          |

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

| Type                                | Section of the Companies Act | Brief Description | Details of Penalty / Punishment/ Compounding fees imposed | Authority [RD / NCLT/ COURT] | Appeal made, if any (give Details) |
|-------------------------------------|------------------------------|-------------------|---|------------------------------|------------------------------------|
| <b>A. COMPANY</b>                   |                              |                   |   |                              |                                    |
| Penalty                             |                              |                   |   |                              |                                    |
| Punishment                          |                              |                   |   |                              |                                    |
| Compounding                         |                              |                   |   |                              |                                    |
| <b>B. DIRECTORS</b>                 |                              |                   |   |                              |                                    |
| Penalty                             |                              |                   |   |                              |                                    |
| Punishment                          |                              |                   |   |                              |                                    |
| Compounding                         |                              |                   |   |                              |                                    |
| <b>C. OTHER OFFICERS IN DEFAULT</b> |                              |                   |   |                              |                                    |
| Penalty                             |                              |                   |   |                              |                                    |
| Punishment                          |                              |                   |   |                              |                                    |
| Compounding                         |                              |                   |   |                              |                                    |

For and on behalf of the Board of Directors  
M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED

sd/-  
Rajesh Kumar  
(Managing Director)  
DIN: 00750229

sd/-  
Shweta Saboo  
(Director)  
DIN: 07934531

Ranchi, 04th September, 2023

## **INDEPENDENT AUDITORS' REPORT**

The Members,  
Vasudha Infra & Realty Private Limited,  
Ranchi.

### **Report on Audit of the Standalone Financial Statements**

#### **Opinion**

We have audited the Standalone Financial Statements of Vasudha Infra & Realty Private Limited, Cl, 1<sup>st</sup> Floor, Vasudha Enclave, Argora to Kathal More Road, Near Pundag, Ranchi-834004, Jharkhand which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 March 31, 2023, and profit/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 there under, 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



### **Emphasis of Matter**

As more specifically explained in Note 2 to the financial statements, the Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated as at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

### **Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility 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 standalone financial statements or our knowledge obtained during the course of our 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.

### **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 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. 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

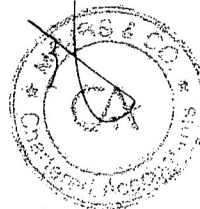
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

#### **Report on Other Legal and Regulatory Requirements**

Further to our comments mentioned above, we report that:-

- This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
- As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet & the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.





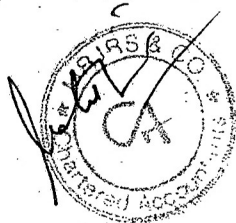
- e) On the basis of the written representations received from the directors of the Company as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f) Since the 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- Company does not have any pending litigations which would impact its financial position
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - The Company did not declare any dividends during the year.
  - Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the Management under above, contain any material misstatement.
  - Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the Management under above, contain any material misstatement.
  - The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
  - With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the Limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**For M R J R S & CO.**  
Chartered Accountants  
(FRN No. 012898C)

sd/-

**CA. Mohit Jain**  
(Partner)  
(Membership No 417322)  
(UDIN:)

Ranchi, September 04, 2023.

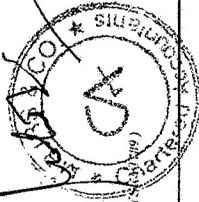


M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED  
 GUEST FLOOR, VASUDHA ENCLAVE, AIRGORA TO KATHAL MORE ROAD,  
 NEAR PUNDAG, RANCHI - 834 004, JHARKHAND.  
 CIN: U76300JH2018PT000122

BALANCE SHEET AS ON 31st MARCH, 2023

| Particulars                                 | Vote No. | As at 31 March, 2023<br>(Rupees in Hundredrs) | As at 31 March, 2022<br>(Rupees in Hundredrs) |
|---|----------|---|---|
| <b>A EQUITY AND LIABILITIES</b>             |          |   |   |
| 1 Shareholders' funds                       |          |   |   |
| (a) Share capital                           | 3        | 1000.00                                       | 1000.00                                       |
| (b) Reserves and surplus                    | 4        | 698.30  | 295.00  |
| (c) Money received against share warrants   |          | .00   | .00   |
| 2 Share application money pending allotment |          | 1698.30                                       | 707.00  |
| 3 Non-current liabilities                   | 5        | .00   | .00   |
| (a) Long-term borrowings                    |          | .00   | .00   |
| (b) Deferred tax liabilities                |          | 50.31   | .00   |
| (c) Other long-term liabilities             |          | .00   | .00   |
| (d) Long-term provisions                    |          | .00   | .00   |
| 4 Current liabilities                       |          | 50.31   | .00   |
| (a) Short-term borrowings                   | 6        | 296297.56                                     | 111207.56                                     |
| (b) Trade payables                          | 7        | 12802.23                                      | .00   |
| (c) Other current liabilities               | 8        | 63995.99                                      | 39700.00                                      |
| (d) Short-term provisions                   | 9        | 2001.19                                       | 348.00  |
|   |          | 374596.97                                     | 151846.36                                     |
| <b>TOTAL</b>                                |          | <b>376345.58</b>                              | <b>152033.36</b>                              |
| <b>B ASSETS</b>                             |          |   |   |
| 1 Non-current assets                        |          |   |   |
| (a) Fixed assets                            |          |   |   |
| (i) Tangible assets                         | 10.A.    | 3462.57                                       | 2939.48                                       |
| (ii) Intangible assets                      | 10.A.    | .00   | .00   |
| (iii) Capital work-in-progress              |          | .00   | .00   |
| (iv) Intangible assets under development    |          | .00   | .00   |
| (v) Fixed assets held for sale              |          | .00   | .00   |
| (b) Non-current investments                 | 11       | 3462.57                                       | 2939.48                                       |
| (c) Deferred tax assets                     |          | .00   | .00   |
| (d) Long-term loans and advances            | 12       | .00   | .00   |
| (e) Other non-current assets                | 13       | .00   | 334.50  |
| 2 Current assets                            |          |   |   |
| (a) Current investments                     | 14       | .00   | .00   |
| (b) Inventories                             |          | 595406.27                                     | 135325.12                                     |
| (c) Trade receivables                       | 15       | 27618.30                                      | .00   |
| (d) Cash and cash equivalents               | 16       | 36356.45                                      | 7954.26                                       |
| (e) Short-term loans and advances           | 17       | 5001.99                                       | .00   |
| (f) Other current assets                    | 18       | 8500.00                                       | 8500.00                                       |
|   |          | 372883.01                                     | 151779.78                                     |
| <b>TOTAL</b>                                |          | <b>376345.58</b>                              | <b>152033.36</b>                              |

See accompanying notes forming part of the financial statements  
 In terms of our report attached.



For M R J S & Co.  
 Chartered Accountants  
 Mr. Mohit Jain  
 (Partner)  
 Ranchi, 4th September, 2023

For and on behalf of the Board of Directors  
 M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED  
 Mr. Rajesh Kumar  
 (Managing Director)  
 DIN: 00750229

Mr. Shweta Suboo  
 (Director)  
 DIN: 07934531

M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED  
 C1, SFT LOUJI, VASUDHA ENCLAVE, ARGODA TO KATHAL MORE ROAD,  
 NEAR PUNDAC, RANGHI - 751001, JHARKHAND.  
 CIN: U72909JH2018PT001525

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED AS ON 31st MARCH, 2023

| Particulars  | Note No. | For the year ended                     |  |
|--|----------|--|--|
|  |          | 31 March, 2023<br>(Rupees in Hundreds) | 31 March, 2022<br>(Rupees in Hundreds) |
| <b>A CONTINUING OPERATIONS</b>   |          |  |  |
| 1 Revenue from operations (gross)  | 19       | 62912.25                               | .00                                    |
| Less: Excise duty  |          | .00                                    | .00                                    |
| 2 Revenue from operations (net)  |          | 62912.25                               | .00                                    |
| 3 Other income   | 20       | 238.10                                 | .00                                    |
| 4 Total revenue (1+2)  |          | 63150.35                               | .00                                    |
| Expenses   |          |  |  |
| (a) Cost of materials consumed   | 21       | 42309.29                               | .00                                    |
| (b) Purchases of stock-in-trade  |          | .00                                    | .00                                    |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                  |          | .00                                    | .00                                    |
| (d) Employee benefits expense  | 22       | 10665.00                               | .00                                    |
| (e) Finance costs  | 23       | 24312.00                               | .00                                    |
| (f) Depreciation and amortisation expense  | 10.B     | 29562.2                                | .00                                    |
| (g) Other expenses   | 24       | 8127.32                                | .00                                    |
| Total expenses   |          | 61725.64                               | .00                                    |
| 5 Profit / (Loss) before exceptional and extraordinary items and tax (3-4)   |          | 1321.71                                | .00                                    |
| 6 Exceptional items  |          | .00                                    | .00                                    |
| 7 Profit / (Loss) before extraordinary items and tax (5±6)   |          | 1321.71                                | .00                                    |
| 8 Extraordinary items  |          | .00                                    | .00                                    |
| 9 Profit / (Loss) before tax (7±8)   |          | 1321.71                                | .00                                    |
| 10 Tax expense:  |          |  |  |
| (a) Current tax expense for current year   |          | 2934.10                                | .00                                    |
| (b) (Loss) MAT credit (where applicable)   |          | .00                                    | .00                                    |
| (c) Current tax expense relating to prior years  |          | 2934.10                                | .00                                    |
| (d) Net current tax expense  |          | 5868.20                                | .00                                    |
| (e) Deferred tax   |          | 3334.41                                | .00                                    |
| Profit / (Loss) from continuing operations (9±10)  |          | 991.30                                 | .00                                    |
| <b>B DISCONTINUING OPERATIONS</b>  |          |  |  |
| 12.i Profit / (Loss) from discontinuing operations (before tax)  |          | .00                                    | .00                                    |
| 12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations |          | .00                                    | .00                                    |
| 12.iii Add / (Less): Tax expense of discontinuing operations   |          | .00                                    | .00                                    |
| 13 Profit / (Loss) from discontinuing operations (12.i±12.ii±12.iii)   |          | .00                                    | .00                                    |
| <b>C TOTAL OPERATIONS</b>  |          |  |  |
| 14 Profit / (Loss) for the year (11±13)  |          | 991.30                                 | .00                                    |
| <b>15.i Earnings per share</b>   |          |  |  |
| (a) Basic:   |          |  |  |
| (i) Continuing operations  |          | 9.91                                   | -                                      |
| (ii) Total operations  |          | 9.91                                   | -                                      |
| (b) Diluted:   |          |  |  |
| (i) Continuing operations  |          | 9.91                                   | -                                      |
| (ii) Total operations  |          | 9.91                                   | -                                      |

In terms of our report attached.

See accompanying notes forming part of the financial statements

For M H J R S & Co.  
 Chartered Accountants.

M/s. VASUDHA INFRA & REALTY PRIVATE LIMITED

For and on behalf of the Board of Directors

CA. Mohit Jain (Partner)  
 UDIN COMPANY ID: 25917322 (C) 5183780

Shweta Saloo (Director)  
 DIN: 07596531

Rajesh Kumar (Managing Director)  
 DIN: 00759229

M/S. VASUDHA INFRA S REACTY PRIVATE LIMITED  
 G1, 1ST FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
 NEAR PUNDAG, RANCHI - 834 004, JHARKHAND,  
 CIN: U72903JH2013PT001525

Note forming part of the financial statements

**Note-1: Corporate Information:-**

|                         |  |
|-------------------------|--|
| GLN                     | L70200JH2013PT001525   |
| COMPANY NAME            | M/S VASUDHA INFRA & REALTY PRIVATE LIMITED   |
| TYPE OF COMPANY         | PRIVATE  |
| CATEGORY                | COMPANY LIMITED BY SHARES  |
| SUB-CATEGORY            | INDIAN NON-GOVERNMENT COMPANY  |
| NATURE OF BUSINESS      | REAL STATE & INFRASTRUCTURE DEVELOPERS   |
| REGISTERED OFFICE STATE | JHARKHAND  |
| PLACE OF BUSINESS       | G1, 1ST FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,<br>NEAR PUNDAG, RANCHI - 834 004, JHARKHAND. |

**Note-2: Significant Accounting Policies:-**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared on accrual basis under the historical cost convention and in accordance with the Generally Accepted Accounting Principles (GAAP) in India. The Company has presented financial statements in per format prescribed by Revised Schedule VI, notified under the Companies Act, 1956, issued by Ministry of Corporate Affairs. Except where otherwise stated, the accounting policies are consistently applied.

**2.2 INVENTORIES**

The inventories are valued at cost or net realizable value which ever is lower and are taken at the value as certified by the management.

**2.3 DEPRECIATION AND AMORTIZATION**

Depreciation has been provided on the Straight Line method as per the rates prescribed in Part 'C' of Schedule II to the Companies Act, 2013.

**2.4 REVENUE RECOGNITION:-**

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales & Gross Receipts includes excise duty (if any) but excludes sales tax and value added tax. The Income and Expenditure has been recognized on accrual basis.

**2.5 TANGIBLE FIXED ASSETS:-**

Tangible fixed assets are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. Fixed Assets have been stated at cost plus expenses incurred directly in relation with bringing the assets to their position.

**2.6 EMPLOYEE BENEFITS**

The Company's contribution to provident fund and employee staff insurance are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made. This is not applicable for the company.

**2.7 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.

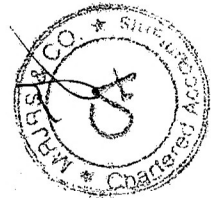
**2.8 FOREIGN CURRENCY TRANSACTIONS AND TRANSACTIONS**

There is no transactions in foreign currency and hence no income & expenditure in foreign currency.

**2.9 TAXES ON INCOME**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.



**2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:**

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are neither recognized nor disclosed in the financial statements.

| Particulars  | For the year ended 31 March, 2023 |                      | For the year ended 31 March, 2022 |                      |
|--|-----------------------------------|----------------------|-----------------------------------|----------------------|
|  | Number                            | (Rupees in Hundreds) | Number                            | (Rupees in Hundreds) |
| For each class of Capital  |                                   |                      |                                   |                      |
| (a) Authorized Equity shares of Rs. 10/- each with equal voting rights                           | 10000                             | 1000.00              | 10000                             | 1000.00              |
| (b) Issued, Subscribed & Paid up Capital Equity shares of Rs. 10/- each with equal voting rights | 10000                             | 1000.00              | 10000                             | 1000.00              |

**(d) Terms/ Rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for the financial year 2022-23. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(ii) Shares held by holding/ ultimate holding company and /or their subsidiaries / associates**

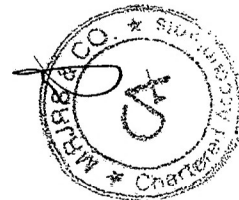
There is no holding company in current year and previous year.

**(iii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:**

| Particulars                      | For the year ended 31 March, 2023 |             |               | Closing Balance |
|----------------------------------|-----------------------------------|-------------|---------------|-----------------|
|                                  | Op. Balance                       | Fresh issue | Other changes |                 |
| Equity shares with voting rights |                                   |             |               |                 |
| Year ended 31 March, 2023        |                                   |             |               |                 |
| - Number of shares               | 10000                             | -           | -             | 10000           |
| - Amount (in Hundreds)           | 1000.00                           | -           | -             | 1000.00         |
| Year ended 31 March, 2022        |                                   |             |               |                 |
| - Number of shares               | 10000                             | -           | -             | 10000           |
| - Amount (in Hundreds)           | 1000.00                           | -           | -             | 1000.00         |

**(iv) Details of shares held by each shareholder holding more than 5% shares:**

| Class of shares / Name of shareholder | As at 31 March, 2023  |                                   | As at 31 March, 2022  |                                   |
|---------------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|                                       | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Equity shares with voting rights      |                       |                                   |                       |                                   |
| Shweta Saboo                          | 2500                  | 25%                               | 2500                  | 25%                               |
| Anit Agrawal                          | 2500                  | 25%                               | 2500                  | 25%                               |
| Rajesh Kumar                          | 2500                  | 25%                               | 2500                  | 25%                               |
| Muyank Kumar                          | 2500                  | 25%                               | 2500                  | 25%                               |
|                                       | 10000                 |                                   | 10000                 |                                   |



(c) Shares held by the promoters at the end of the year:

| Class of shares / Name of shareholder | As at 31 March, 2023  |                                   | As at 31 March, 2022  |                                   |
|---------------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|                                       | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Equity shares with voting right       |                       |                                   |                       |                                   |
| Shweta Shroo                          | 2500                  | 25%                               | 2500                  | 25%                               |
| Ami Agrawal                           | 2500                  | 25%                               | 2500                  | 25%                               |
| Rajesh Kumar                          | 2500                  | 25%                               | 2500                  | 25%                               |
| Mayank Kumar                          | 2500                  | 25%                               | 2500                  | 25%                               |
|                                       | 10000                 |                                   | 10000                 |                                   |

**4. Reserves & Surplus**

|  | As at 31 March, 2023 | As at 31 March, 2022 |
|--|----------------------|----------------------|
| (a) Capital Reserves                               | -                    | -                    |
| (b) Capital Redemption Reserve                     | -                    | -                    |
| (c) Securities Premium Reserve                     | -                    | -                    |
| (d) Surplus / (Deficit) in Profit & Loss Statement | 2943.69              | -293.00              |
| Opening balance                                    | 991.30               | .00                  |
| Add: Profit / (Loss) for the year                  |                      |                      |
| Amounts transferred from / (to):                   |                      |                      |
|  | 698.39               | -293.00              |

**5. Long-term borrowings**

|                               | As at 31 March, 2023 | As at 31 March, 2022 |
|-------------------------------|----------------------|----------------------|
| (a) Bonds/Debt Instruments    | .00                  | .00                  |
| (b) Term Loans                | .00                  | .00                  |
| From Banks                    | .00                  | .00                  |
| From Finance Companies        | .00                  | .00                  |
| From Financial Institutions   | .00                  | .00                  |
| From Government               | .00                  | .00                  |
| From Others                   | .00                  | .00                  |
| (c) Short-term borrowings     | .00                  | .00                  |
| (d) Loans repayable on demand | .00                  | .00                  |
| From Banks                    | 296297.56            | 114297.56            |
| From Finance Companies        | .00                  | .00                  |
| From Financial Institutions   | .00                  | .00                  |
| From Government               | .00                  | .00                  |
| From Others                   | .00                  | .00                  |
| (e) Deposits                  | 296297.56            | 114297.56            |

**7. Trade Payables**

|  | As at 31 March, 2023 | As at 31 March, 2022 |
|--|----------------------|----------------------|
| (a) Total outstanding dues of micro enterprises and small enterprises                      | .00                  | .00                  |
| (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 12302.23             | .00                  |
|  | 12302.23             | .00                  |

**Aging Schedule of Trade Payable as on 31st March, 2023 is mentioned hereunder:**

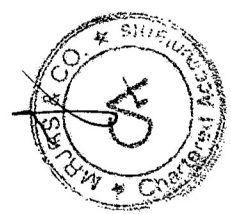
| Particulars            | Outstanding for the following periods from due date of payment |              |                   | Total    |
|------------------------|--|--------------|-------------------|----------|
|                        | Less than 1 year   | 1 to 2 years | More than 2 years |          |
| Unpaid Dues - MSME     | .00  | .00          | .00               | .00      |
| Unpaid Dues - Others   | 12302.23   | .00          | .00               | 12302.23 |
| Disputed Dues - MSME   | .00  | .00          | .00               | .00      |
| Disputed Dues - Others | .00  | .00          | .00               | .00      |
| Add: Unbilled Dues     | -  | -            | -                 | -        |
| Total Trade Payables   | 12302.23   | .00          | .00               | 12302.23 |

**Aging Schedule of Trade Payable as on 31st March, 2022 is mentioned hereunder:**

| Particulars            | Outstanding for the following periods from due date of payment |              |                   | Total |
|------------------------|--|--------------|-------------------|-------|
|                        | Less than 1 year   | 1 to 2 years | More than 2 years |       |
| Unpaid Dues - MSME     | .00  | .00          | .00               | .00   |
| Unpaid Dues - Others   | .00  | .00          | .00               | .00   |
| Disputed Dues - MSME   | .00  | .00          | .00               | .00   |
| Disputed Dues - Others | .00  | .00          | .00               | .00   |
| Add: Unbilled Dues     | -  | -            | -                 | -     |
| Total Trade Payables   | .00  | .00          | .00               | .00   |

**8. Other Current Liabilities**

|                               | As at 31 March, 2023 | As at 31 March, 2022 |
|-------------------------------|----------------------|----------------------|
| (a) Statutory provisions      | .00                  | .00                  |
| (b) Other (Specify)           | .00                  | .00                  |
| Outstanding Audit Fees        | 90.00                | 90.00                |
| Advances                      | 68927.59             | 39610.00             |
| Advance of Employees - Others | 978.40               | .00                  |
|                               | 69995.99             | 39700.00             |



|                                  |         |
|----------------------------------|---------|
| <b>9. Short Term Investments</b> |         |
| (a) Provision - Other            | 283.10  |
| (b) Provision for Income Tax     | .00     |
| (c) Provision for Sinking Tax    | 180.09  |
| (d) TDS Payable                  | 1538.02 |
| (e) GST Payable                  | 316.30  |
|                                  | 3001.12 |
|                                  | 314.80  |

|                                    |     |
|------------------------------------|-----|
| <b>11. Non Current Investments</b> |     |
| Non Current Investments            | .00 |
|                                    | .00 |

|   |     |
|---|-----|
| <b>12. Long Term Loans &amp; Advances</b> |     |
| (a) Security Deposits - Factory           | .00 |
|   | .00 |

|                                     |        |
|-------------------------------------|--------|
| <b>13. Other Non Current Assets</b> |        |
| (a) Tax Deductible at Source        | .00    |
| (b) Preliminary expenses            | 331.20 |
|                                     | 331.20 |

|                             |           |
|-----------------------------|-----------|
| <b>14. Work in Progress</b> |           |
| (a) Work in Progress        | 295406.27 |
|                             | 183735.12 |
|                             | 133335.12 |

|  |          |
|--|----------|
| <b>15. Trade Receivables</b>   |          |
| (a) Trade Receivables considered good - Secured                                      | 27618.30 |
| (b) Trade Receivables considered good - Unsecured                                    | .00      |
| (c) Trade Receivables considered good - Doubtful                                     | .00      |
| (d) Trade Receivables which have significant increase in Credit Risk (Refer Note 43) | .00      |
| (e) Trade Receivables - credit impaired (Refer Note 43)                              | .00      |
|  | 27618.30 |
|  | .00      |

Aging Schedule of Trade Receivable as on 31st March, 2023 is mentioned hereunder:

| Particulars                      | Outstanding for the following period from the due date of Payment |                   |                       |                   | Total    |
|----------------------------------|---|-------------------|-----------------------|-------------------|----------|
|                                  | Less Than 6 Months  | 6 Month to 1 Year | 1-2 Years & 2-3 Years | More than 3 years |          |
| Undisputed - Considered Good     | .00   | 27618.30          | .00                   | .00               | 27618.30 |
| Undisputed - Considered Doubtful | .00   | .00               | .00                   | .00               | .00      |
| Disputed - Considered Good       | .00   | .00               | .00                   | .00               | .00      |
| Disputed - Considered Doubtful   | .00   | .00               | .00                   | .00               | .00      |

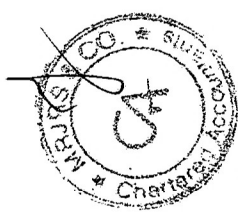
Aging Schedule of Trade Receivable as on 31st March, 2022 is mentioned hereunder:

| Particulars                      | Outstanding for the following period from the due date of Payment |                   |                       |                   | Total |
|----------------------------------|---|-------------------|-----------------------|-------------------|-------|
|                                  | Less Than 6 Months  | 6 Month to 1 Year | 1-2 Years & 2-3 Years | More than 3 years |       |
| Undisputed - Considered Good     | -   | -                 | -                     | -                 | -     |
| Undisputed - Considered Doubtful | -   | -                 | -                     | -                 | -     |
| Disputed - Considered Good       | -   | -                 | -                     | -                 | -     |
| Disputed - Considered Doubtful   | -   | -                 | -                     | -                 | -     |

|   |          |
|---|----------|
| <b>16. Cash &amp; Cash Equivalents</b>  |          |
| (a) Cash on hand                        | 16344.68 |
| (b) Cheque on hand                      | 30000.00 |
| (c) Balances with banks                 | .00      |
| (d) Current Bank (A/c No. 120000432664) | 2462.40  |
| (e) IDBI Bank (A/c No. 11521030002462)  | 2607.18  |
|   | 36556.45 |
|   | 7954.26  |



|   |           |         |
|---|-----------|---------|
| <b>17. Short Term Loans &amp; Advances</b>  |           |         |
| (a) Loans & Advances - Others   | .00       | .00     |
| (b) MAT Credit Enrollment   | .00       | .00     |
| (c) Staff Advances  | 1.99      | .00     |
| (d) Land Advance  | 5000.00   | .00     |
|   | 5001.99   | .00     |
| <b>18. Other Current Assets</b>   |           |         |
| (a) Advances Received   | 8500.00   | 8500.00 |
|   | 8500.00   | 8500.00 |
| <b>19. Revenue from Operations</b>  |           |         |
| (a) Gross Receipts  | 62812.25  | .00     |
|   | 62812.25  | .00     |
| <b>20. Other Income</b>   |           |         |
| Interest on Income Tax Refund   | .00       | .00     |
| Miscellaneous Income  | 238.16    | .00     |
|   | 238.16    | .00     |
| <b>21. Cost of Material Consumed</b>  |           |         |
| Opening WIP   | 135325.12 | .00     |
| Add: Sub contractual & direct expenses  | 202290.43 | .00     |
| Less: Closing WIP   | 295468.27 | .00     |
|   | 423047.27 | .00     |
| <b>22. Employee Benefit Expense</b>   |           |         |
| Fooding Allowance   | .00       | .00     |
| Salary & Wages  | 10156.05  | .00     |
| Medical & Staff Welfare   | 208.45    | .00     |
| Refreshment Expenses  | .00       | .00     |
| Job Work Charges  | .00       | .00     |
| Telephone Allowance   | .00       | .00     |
| Director Remuneration   | .00       | .00     |
|   | 10665.40  | .00     |
| <b>23. Finance Costs</b>  |           |         |
| Bank Charges  | 24.82     | .00     |
|   | 24.82     | .00     |
| <b>24. Other Expenses</b>   |           |         |
| Audit Fees  | 90.00     | .00     |
| Advertisement Expenses  | 2120.00   | .00     |
| Legal Charges   | 921.50    | .00     |
| Sales Promotion & Commission Exp.   | 1380.00   | .00     |
| Fuel Expenses   | 874.00    | .00     |
| Electricity Expenses  | 715.28    | .00     |
| Interest on TDS   | 12.71     | .00     |
| General Expenses  | 634.08    | .00     |
| Office Expenses   | 164.52    | .00     |
| Professional Expenses   | 631.90    | .00     |
| Printing & Stationery   | 100.97    | .00     |
| Repair & Maintenance  | 333.72    | .00     |
| RQC Expenses  | 31.66     | .00     |
| Telephone & Internet Expenses   | 217.64    | .00     |
|   | 8427.32   | .00     |
| <b>25. Contingent Liabilities &amp; Commitments (To the Extent Not Provided for): NIL</b>   |           |         |
| <b>26. Amount of Dividend Proposed: NIL</b>   |           |         |
| <b>27. Securities Made for Specific Purpose: NIL</b>  |           |         |
| <b>28. The Company has not taken any borrowings from the Bank &amp; Financial Institutions.</b>                                       |           |         |
| <b>29. The Company does not have immovable properties in the name of the company.</b>   |           |         |
| <b>30. The company has not received 5% Property Plant &amp; Equipments (including right to use assets) during the Financial Year.</b> |           |         |







Ms. VASODHA INFRA & REALTY PRIVATE LIMITED  
 C-151 PLOUR, VASODHA ENCLAVE, ANHORA TO KATVALI, HOBBE ROAD,  
 SEALUNDIG, BANGALURU, KARNATAKA, INDIA

BALANCE SHEET ABSTRACT AND COMPANY'S GENERAL DUBBLE

As at 31.03.2023

Form Code No. 03

Registration Details

Registration No. \_\_\_\_\_

Balance Sheet Date \_\_\_\_\_

Capital Paid-up \_\_\_\_\_

Public Issue \_\_\_\_\_

Private Issue \_\_\_\_\_

Particulars of Investments and Depreciation of Fixed Assets (in Rs./Thousand)

Total Assets \_\_\_\_\_

Source of Funds \_\_\_\_\_

Paid-up Capital \_\_\_\_\_

Secured Loans \_\_\_\_\_

Share Applications Money \_\_\_\_\_

Applications of Funds \_\_\_\_\_

Net Current Assets \_\_\_\_\_

Non-current Assets \_\_\_\_\_

Investment \_\_\_\_\_

Other Assets \_\_\_\_\_

Performance of Company \_\_\_\_\_

Turnover \_\_\_\_\_

Profit/Loss Before Tax \_\_\_\_\_

Profit/Loss After Tax \_\_\_\_\_

Equity % Share \_\_\_\_\_

Company Name of Principal Product/Service of Company \_\_\_\_\_

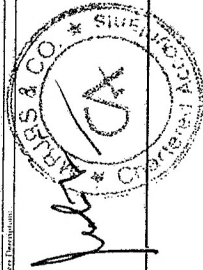
Form Code No. \_\_\_\_\_

Principal Activities Description \_\_\_\_\_

REAL ESTATE INFRASTRUCTURE DEVELOPERS

For MRS S.A. Co.  
 Chartered Accountant

M. S. Srinivasan  
 (Partner)  
 Mumbai, 31st September, 2023



For and on behalf of the Board of Directors

Ms. VASODHA INFRA & REALTY PRIVATE LIMITED

Signature \_\_\_\_\_

(Date: 31/03/2023)

Shareholder \_\_\_\_\_

Form Code No. 03

**VASUDHA INFRA & REALTY PRIVATE LIMITED**  
Cl, 1<sup>ST</sup> FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
NEAR PUNDAG, RANCHI- 834004, JHARKHAND.  
CIN: U70200JH2013PTC001525

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Notes – Significant Accounting Policies and Notes to Accounts

**FORMING INTEGRAL PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023.**

➤ **SIGNIFICANT ACCOUNTING POLICIES: -**

- (i) The Financial statements have been prepared under the historic cost convention, in accordance with the generally accepted accounting principles and the provision of the companies Act, 2013 and Accounting Standards referred to in the notes are as issued by the Institute of Chartered Accountants of India.
- (ii) Accounting Policies unless specifically stated to be otherwise are consistent are in consonance with generally accepted accounting principles.

➤ **REVENUE RECOGNITION: -**

- (i) The Income and Expenditure has been recognized on accrual basis.

➤ **FIXED ASSETS: -**

- (i) Fixed Assets have been stated at cost plus expenses incurred directly in relation with bringing the assets to their position.
- (ii) Depreciation on Fixed Assets has been provided for on the Straight Line Method and rates as mentioned in the Part 'C' of Schedule II of the Companies Act, 2013.

➤ **INVENTORIES: -**

The Stock in trade has been valued at cost or market price, whichever is lower.

➤ **INCOME TAX:-**

Income tax provision based on the present tax laws in respect of taxable income for the year and the deferred tax are treated in the accounts based on the Accounting Standard (AS-22) on "Accounting for taxes on Income". The Deferred Tax Assets and Liabilities for the year, arising out of timing difference, are reflected in the profit and loss account. The cumulative effect thereof is shown in the Balance Sheet. The deferred tax assets are recognized only if there is a reasonable certainty that the assets will be realized in future.

➤ **NOTES TO ACCOUNTS: -**

- a) Balance confirmation in respect of Sundry Debtors and Sundry Creditors are taken as per the books and are certified by the management, however, they are subject to confirmation.



**VASUDHA INFRA & REALTY PRIVATE LIMITED**  
 Cl, 1<sup>ST</sup> FLOOR, VASUDHA ENCLAVE, ARGORA TO KATHAL MORE ROAD,  
 NEAR PUNDAG, RANCHI- 834004, JHARKHAND.  
 CIN: U70200JH2013PTC001525

- b) The main Business of the company is Real Estate & Infrastructure Development and as such no separate reportable segments as specified in Accounting Standard (AS-17) on "Segment Reporting", which needs to be reported
- c) The Company fulfills the disclosure requirement as specified in Accounting Standard (AS-20) on "Earning Per Share"
- d) In accordance with Accounting Standard 18, 'Related Part Disclosures', issued by The Institute of Chartered Accountants of India, the Company has compiled the following information:

| Sr. No. | Nature of Payment | Name of Payee | Relation          | Closing Balance as on 31 <sup>st</sup> March |
|---------|-------------------|---------------|-------------------|--|
| 1.      | Unsecured Loans   | Rajesh Kumar  | Managing Director | 9,89,256.00                                  |
| 2.      | Unsecured Loans   | Mayank Kumar  | Director          | 94,500.00                                    |
| 3.      | Unsecured Loans   | Sweta Saboo   | Director          | 2,15,46,000.00                               |
| 4.      | Unsecured Loans   | Amit Agarwal  | Director          | 70,00,000.00                                 |

- e) In Compliance of Accounting Standard 20 on 'Earning per Share', issued by The Institute of Chartered Accountants of India, the elements considered for calculating Earning per share (Basic) are as under:

|  |           |
|--|-----------|
| Profit available for Equity Shareholders | 99,129.56 |
| Number of equity Shares                  | 10,000.00 |
| Nominal value of Equity Share            | 10.00     |
| Earning Per share (Basic)                | 9.91      |

- f) Auditors Remuneration  
 (Including GST, wherever applicable)
- Statutory Audit Fees
- Other
- Total

As on 31.03.2023

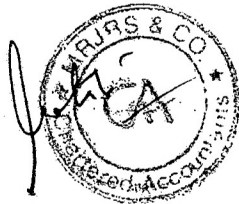
|          |  |
|----------|--|
| 9,000.00 |  |
| 0.00     |  |
| 9,000.00 |  |

As per our attached report of even date.

**For MRJRS & Co**  
 Chartered Accountants

For and on the behalf of the Board of Directors,  
**VASUDHA INFRA & REALTY PRIVATE LIMITED**

sd/-  
**CA. Mohit Jain**  
 (Partner)  
 (Membership No 417322)  
 (FRN: 012898C)  
 Place: Ranchi.  
 Date: September 04, 2023



sd/-  
**Rajesh Kumar**  
 (Managing Director)  
 (DIN: 00750229)

sd/-  
**Shweta Saboo**  
 (Director)  
 (DIN: 07934531)