

AUDIT REPORT

AND

STATEMENT OF ACCOUNTS

OF

RUKMANI PROPERTY PROJECT PVT. LTD
Bistupur, Jamshedpur

FOR THE YEAR ENDED ON 31.03.2022.

N. KUMAR & CO.
CHARTERED ACCOUNTANTS
1ST FLOOR, PRABHAVATI SADAN
STATION ROAD, JAMSHEDPUR.
Phone No. : 0657-2290131
E - Mail id : nkcoca@gmail.com

ACCOUNTING YEAR : 2021-22

ASSESSMENT YEAR : 2022-23

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
BISTUPUR, JAMSHEDPUR

COMPUTATION OF INCOME

(A)

Profit or (Loss) as Per Profit & Loss A/C		(5,08,666.02)
Add : Item debited to Profit & Loss A/c		
Depreciation as per Companies Act	-	
Donation debited to P&L A/c	-	
		-
Profit before absorption of Depreciation :		<u>(5,08,666.02)</u>
LESS :		
Absorption of Dep. as per Income tax (Annexure - I)	-	
Profit On Sale Of Fixed Asstes Credited In P/L A/c	-	-
Taxable Profit For Business		<u>(5,08,666.02)</u>
TOTAL TAXABLE PROFIT		<u>(5,08,666.02)</u>

or (5,08,670.00)

Income Tax :: Normal Rate

NIL

"A"

-

(B)

COMPUTATION AS PER SECTION 115JB

Profit or (Loss) as per Profit & Loss A/C	:	(5,08,666.02)
Book Profit	:	(5,08,666.02)
or	:	(5,08,670.00)
Income Tax @ 15%	:	<u>"B" NIL</u>

"A" and "B" which ever is higher

NIL

ADD: Education Cess @ 4%

NIL

NIL

Adv	100000	
TDS	100517	
Refundable	7818	
Tes	<u>208335</u>	40,461.00

Note:

Financial Year

	<u>Business Loss</u>	<u>C/F</u>
2015-16	22,110.00	22,110.00
2016-17	23,520.00	23,520.00
2017-18	66,884.24	66,884.24
2018-19	83,980.00	83,980.00
2019-20	(1,63,418.20)	(1,63,418.20)
2020-21	(6,42,788.69)	(6,42,788.69)
2021-22	(5,08,666.02)	(5,08,666.02)

Rukmani Property Project Pvt. Ltd.

Rukmani Property Project Pvt. Ltd.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur
Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref. No.....

Date:

NOTICE OF ANNUAL GENERAL MEETING

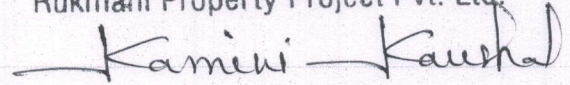
Notice is hereby given that the 11th Annual General Meeting of the Members of RUKMANI PROPERTY PROJECT PRIVATE LIMITED, will be held at its Registered Office 2ND Floor, Aastha Trade Centre, Q Road, 833201 on Monday, 18th day of September, 2022 at 11 am to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2022, the Reports of the Board of Directors and Auditors thereon.
2. Any other matter with the permission of chairman.

For and on behalf of the Board of Directors

Rukmani Property Project Pvt. Ltd.



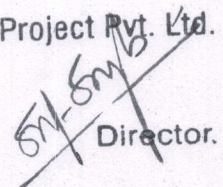
Director.
SUNDER SINGH

DIN: 07367999

Date : 26-08-2022

Place : jamshedpur

Rukmani Property Project Pvt. Ltd.


Director.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur
Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref. No.....

Date:

DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 11th Annual Report together with the Audited Financial statements for the year ended 31st March, 2022.

Financial Results

PARTICULARS	2021-2022 (Rs. in '000)	2020-2021 (Rs. '000)
Sales and Other Income	1.85	2.29
Operating Profit (PBIDT)	-508.66	2.29
Interest Cost	0	601.99
Profit before Depreciation (PBDT)	-508.66	-599.79
Depreciation	-	43
Profit before Tax	-508.66	-642.79
Provision for Taxation	-	-
Profit after Tax	-508.66	642.79

Operations and State of Company's affairs

The Company unfortunately could not achieve any turnover during the last year. Company has started working and is hopeful of achieving its business targets during the current year and near future.

Extract of Annual Return

Extract of Annual Return in form MGT-9 is annexed herewith as Annexure No. 1 to this report.

Meetings of the Board

4 meetings of the Board of Directors were held during the year under review. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Rukmani Property Project Pvt. Ltd.

[Signature]

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur
Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref. No.....

Date:

- i. In the preparation of the Annual Accounts, 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;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements 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 31st March 2022 and of the profit of the company for that period;
- iii. 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;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Contracts and arrangements with related parties

There are no contracts/arrangements with the related parties during the year.

Directors and Key Managerial Personnel

There was no director who was appointed/ceased/re-elected/reappointed during the year under review.

Auditors

Statutory auditors

At the Annual General Meeting held on September, 2019 M/s N. KUMAR & CO, Chartered Accountants, were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024 In terms of the

provisions of the Companies (Amendment) Act, 2017, the term of the auditors does not require ratification every year. In this regard, the Company has received a certificate from the auditors of eligibility in accordance with Sections 139, 141 and other applicable provisions of the Companies Act, 2013 and Rules issued there under.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Rukmani Property Project Pvt. Ltd.

[Signature]

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur
Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref. No.....

Date:

Material changes and commitments affecting financial position between the end of the financial year and date of report:-

There are no such changes during the year.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government:

There were no such frauds reported by auditors

Details of significant and material orders passed by the regulators or courts or tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
Rukmani Property Project Pvt. Ltd.

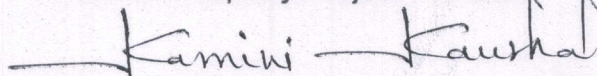
SUNDER SINGH Director.

DIN: 07367999

Date : 26-08-2022

Place : Jamshedpur

Rukmani Property Project Pvt. Ltd.



Director.

Independent Auditor's Report

To the Members of **RUKMANI PROPERTY PROJECT PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **RUKMANI PROPERTY PROJECT PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at **31st March 2022**, 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2022** and its **Loss** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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

CHARTERED ACCOUNTANTS

with the 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.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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- iv. (a) The management has represented that, to the best of it's 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(ies), 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;
- (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, 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; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

For N. KUMAR & CO
Chartered Accountants
FRN : 0004110C


N. K. Jain
(Partner)
Membership No 073155

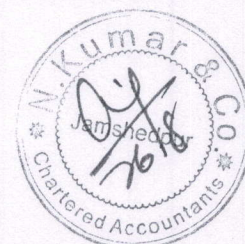


Place: Jamshedpur
Date : 26-08-2022
Udin No **22073155AZWZQM2239**

ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT

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

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of above information.
- (b) The Company has a regular programmer of physical verification of its fixed assets by which fixed assets are verified in a phased manner once in a years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its business. Pursuant to the program, a portion of fixed assets were physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable leasehold properties (Land) are held in the name of the Director of the company.
- (ii) Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on such verification.
- (iii) The Company has not granted loans, to a firm covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable
- (vi) We have broadly reviewed the cost records maintained by the company as prescribed by the Central Government under section 148(1) of the Companies Act and prima facie the prescribed cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.



CHARTERED ACCOUNTANTS

- (vii) (a) The company has been generally regular in depositing with appropriate authorities, undisputed statutory dues applicable to it, including provident fund, employees' state insurance, income-tax, sales-tax, service tax, value added tax, Goods and service Tax, duty of customs, duty of excise, cess and any other statutory dues. No undisputed statutory dues were in arrear, as at 31 March 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no disputed dues of income tax or sales tax or service tax or goods and service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any disputed matter pending before any authorities.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any dues to a financial institutions, banks, government or debenture holders during the year.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans have been applied for the purpose for which they were obtained other than temporary deployment pending application.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) Managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable on the company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares during the year.



CHARTERED ACCOUNTANTS

- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For, N Kumar & Co.
Chartered Accountants
F. R. No. - 004110C

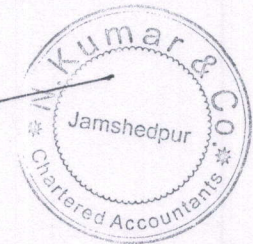
N.K Jain

(N.K Jain)

Partner

M. No. 073155

UDIN NO **22073155AZWZQM2239**



Date : 26-08-2022
Place : Jamshedpur

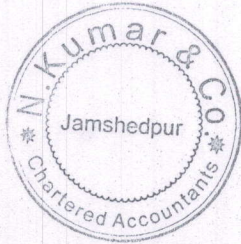
RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)
BISTUPUR, JAMSHEDPUR
BALANCE SHEET AS ON 31ST MARCH 2022

Particulars	Notes	Rs. In Lacs	
		Current Year	Previous Year
EQUITY AND LIABILITIES			
(1) Shareholders' Fund			
(a) Share Capital	2	301.00	301.00
(b) Reserve & Surplus	3	-15.75	-10.67
		285.25	290.33
(2) Share Application Money pending allotment			
(3) Non Current Liabilities			
(a) Long Term Borrowings	4	6253.81	2286.90
(4) Current Liabilities			
(a) Other Current Liabilities	5	123.80	2524.73
TOTAL		6662.86	5101.96
ASSETS			
(1) Non-current assets			
(a) Fixed Assets	6	6.66	0.00
(2) Current Assets			
Inventories	7	6957.43	4192.62
Cash & Cash equivalents	8	132.71	23.40
Other Current Assets	9	-433.94	885.95
TOTAL		6662.86	5101.96
		0.00	0.00

As per Our Report Of Even Date Annexed
For N. Kumar & Co.
Chartered Accountants
FR. No 004110C

(Signature)

(N. K. Jain)
Partner
M. No. 073155
Place: Jamshedpur
Date : 26.08.2022



For Rukmani Property Project Pvt. Ltd
Rukmani Property Project Pvt. Ltd.

(Signature) *(Signature)*

Director, Director
Rukmani Property Project Pvt. Ltd

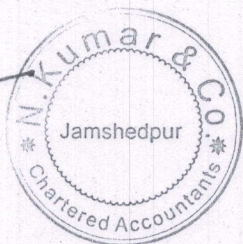
Director *(Signature)*
Director

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)
BISTUPUR, JAMSHEDPUR
Profit & Loss for the year ended on 31st March, 2022

<u>Particulars</u>	<u>Notes</u>	<u>Rs. In lacs</u>	
		<u>Current Year</u>	<u>Previous Year</u>
<u>I. Revenue from operations</u>			
<u>II. Other Income</u>		0.02	0.02
<u>III. Total Revenue</u>		0.02	0.02
<u>IV. Administrative Direct Expenses</u>	10	0.45	0.43
<u>V. Indirect Expenses</u>	11	4.65	6.02
Total Expenses		5.11	6.45
IV. Profit before exceptional and extra ordinary items and tax (II - III)		-5.09	-6.43
V. Exceptional Items			
VI. Profit before extra ordinary items and tax (IV - V)		-5.09	-6.43
VII. Extra ordinary items			
VIII. Profit before tax (VI - VII)		-5.09	-6.43
IX. Tax Expenses			
(1) Current Tax		0.00	0.00
(2) Deferred Tax		0.00	0.00
X. Profit (Loss) for the period from continuing operations (VIII - IX)		-5.09	-6.43
XI. Profit (Loss) for the period		-5.09	-6.43
XII. Earning Per Share			
Basic & Diluted Earning Per Share		(0.17)	(0.21)

As per Report of our even date annexed
For N. Kumar & Co.
Chartered Accountants
FR. No 004110C

(N.K. Jain)
(N. K. Jain)
Partner
M. No. 073155
Place: Jamshedpur
Date : 26.08.2022



For Rukmani Property Project Pvt. Ltd
Rukmani Property Project Pvt. Ltd.

Kamini Kaurhal

Director Director.
Rukmani Property Project Pvt. Ltd.
Director
Director.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
BISTUPUR, JAMSHEDPUR

Notes forming part of Balance Sheet as on 31st March, 2022

		Rs In lacs	
<u>Note '2'</u>		<u>Current Year</u>	<u>Previous Year</u>
Share Capital (Authorised) (50,00,000 equity shares of Rs 10/-each)		500.00	500.00
Issued, Subscribed & Paid-up Capital (30,10,000 equity shares of Rs 10/- each fully paid up in cash)		500.00	500.00
		301.00	301.00
		301.00	301.00

a) The Company have only one class of shares i.e. Equity Shares having par value of Rs 10/- Each
Each Equity Shareholder have one voting right per share.

b) The details of shareholders holding more than 5% shares as at 31-03-2022 & 31-03-2021 is set out below

Name of the share holders	Changes during the year	No. of shares held	% held as at 31-03-21	Changes during the year	No. of shares held	No. of shares held
Kaushal Kumar Singh	0%	-		0%	0.05	0.05
Kamini Kaushal	0%	-		0%	0.05	0.05
Karishma Singh	0%	6,05,000.00	20.10%	0%	0.00	0.00
Kritika Singh	0%	6,00,000.00	19.93%	0%	0.00	0.00
Sunder Singh	0%	18,05,000.00	59.97%	0%	0.00	0.00

c) The reconciliation of the number of shares outstanding as at 31.03.2022 & 31.03.2021

Particulars	As at 31.03.2022	As at 31.03.2021
No. of shares at the beginning	10,000.00	10,000.00
Add: Shares issued during the year	30,00,000.00	30,00,000.00
Less : shares bought back	-	-
No. of shares held at the end	30,10,000.00	30,10,000.00

<u>Note '3'</u>		Rs in lacs	
Reserve & Surplus		<u>Current Year</u>	<u>Previous Year</u>
(a) Profit & Loss Account			
Balance as per last account		-10.67	-4.24
Add: Profit for the year		-5.09	-6.43
Transfer to Balance sheet		-15.75	-10.67
Note '4'			
Long Term Borrowings			
RSD Finance Ltd.		653.80	0.00
SBI T/L A/c 40789693431		171.16	0.00
Loan From Directors & Directors Relatives			
Sunder Singh		0.00	34.37
Kamini Kaushal		-5.45	22.55
Jyoti Enterprises		70.00	15.00
OM Prakash Burman		2.70	2.70
Sangeeta Burman		4.00	4.00
YOGIRAJ Enterprises		20.00	20.00
Anisha Bhardwaj		10.00	0.00
Mayabhoomi Estate Developers & Promoters Pvt Ltd.		16.00	0.00
Rajendra Prasad Sharma		20.00	0.00
Aastha Automobiles		-16.99	0.88
Kamini Kaushal Construction		146.61	107.10
		1091.83	206.60

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Director.

Rukmani Property Project Pvt. Ltd.

Director.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
BISTUPUR, JAMSHEDPUR

Notes forming part of Balance Sheet as on 31st March, 2022

	<u>Current Year</u>	<u>Previous Year</u>
<u>Inter Corporate Loan</u>		
Aastha Foundation (P) Ltd.	36.00	40.00
Aastha Twin city Maintenance	-0.43	0.00
Aastha Infra-Real Pvt Ltd	-8.00	-8.00
Kritika Homes Pvt. Ltd.	56.00	15.00
Kaushal Kanchan Construction Pvt Ltd	473.63	464.63
Aastha Promoters & Developers P Ltd	4604.78	1568.67
	5161.98	2080.30
	6253.81	2286.90
<u>Note '5'</u>		
<u>Other Current Liabilities & Provision</u>		
Audit Fees Payable	0.62	1.00
TDS Payable	15.54	1.40
GST	9.87	0.00
Retention	44.42	0.61
EPF Payable	0.17	0.42
Salary Payable Sunder Singh	13.67	0.00
Abhishek Sharma	58.95	51.45
Salary Payable	1.65	1.86
Shabbir Ahmad (Security Deposit)	5.00	5.00
Sundry Creditors	-26.07	2462.99
	123.80	2524.73
<u>Note '6'</u>		
FIXED ASSETS		
	6.66	0.00
	0.00	0.00
	6.66	0.00
<u>Note '7'</u>		
INVENTORIES		
<u>Inventories Majestic</u>		
Block-Sudershan	0.00	2185.48
Block-Agneya	1797.10	0.00
Block-Rudra	1004.08	0.00
Majestic Club House	557.49	0.00
Inventories	22.20	0.00
<u>ATC EXTENSION</u>	0.00	0.75
Extension I	557.21	0.00
Extension II	552.57	0.00
Extension Other Land	725.96	0.00
Inventories (Aastha One)	151.00	9.28
Inventories (ATC Extention)	0.00	514.32
Inventories (Atc Mall)	81.67	75.33
Inventories (Kapali)	1506.22	1406.28
Inventories (Pride)	1.93	1.18
	6957.43	4192.62
<u>Note '8'</u>		
<u>Cash & Cash equivalents</u>		
Cash in hand	12.34	22.50
SBI	0.22	0.47
Bandhan Bank (6790)	36.87	0.00
Bandhan Bank (2903)	1.50	0.00
BOI -1082	0.09	0.00
OBC (2388)	81.69	0.43
	132.71	23.40

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Director.

Rukmani Property Project Pvt Ltd.

Director.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
BISTUPUR, JAMSHEDPUR

Notes forming part of Balance Sheet as on 31st March, 2022

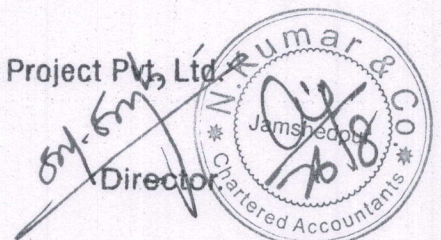
	Current Year	Previous Year
Note '9'		
Other Current Assets		
Advance to Supplier & Landlord		
Advance to Supplier & Landlord	0.00	862.30
Kaushal Kumar Singh	12.80	12.35
Sundry Debtors	-607.02	0.00
Investments		
SBI Mutual Fund	48.15	0.00
	-546.07	874.65
Short Term Loans and Advances		
Advance Tax Payment(A.Y.22-23)	1.00	0.00
Dhananjay Mahato	0.20	0.00
Maheshwar Gour	10.00	10.00
Kiran Construction and Infrastructure Pvt Ltd.	100.00	0.00
Pawan Kumar Trivedi	-0.50	0.00
TCS & TDS	1.43	1.23
GST Advance Payment	0.00	0.07
	112.13	11.30
	-433.94	885.95
Note '10'		
Direct Expenses		
Labour Payment	0.10	0.43
	0.00	0.00
	0.10	0.43
Note '11'		
Other Expenses		
Audit Fee	0.83	0.75
Accounting Charges	0.05	0.00
Administration Charge	0.06	0.00
Bonus	1.60	0.00
Bank Charges	0.21	0.38
Employer Contribution To EPF	1.09	0.00
Office & General Exp.	0.07	0.00
Roc-Filling Fees	0.00	3.01
Commision & Brokerage	0.00	1.40
Fuel Expenses	0.00	0.02
GST Late Fees	0.03	0.06
Interest On GST	0.05	0.00
Legal Expenses	0.20	0.00
Postage & Stamp Expenses	0.00	0.02
Printing & Stationery	0.17	0.02
Rate & Taxes	0.00	0.07
Round off	0.00	0.00
Staff Welfare Expenses	0.00	0.08
Suncription & Donation	0.00	0.21
Travelling Charges	0.29	0.00
Other Expenses	0.00	0.00
	4.65	6.02

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Director.

Rukmani Property Project Pvt. Ltd.



Director.

ATC MAJESTIC
BLOCK:-SUPERSHAN

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	90,422,845.16	By Closing Working Process	179,710,417.01
"" Employee Benefit Expenses	2,348,576.00		
"" Bank Charge	18,092.58		
"" Computer Parts	6,630.00		
"" Electricity Charge	190,240.00		
"" Freight Inward	26,200.00		
"" Fuel Exp.	44,880.00		
"" Gardening & Cleaning Work	18,172.00		
"" GST Late Fee	4,900.00		
"" GST Reverse Charges	69,742.00		
"" INSURANCE EXPENSES	531,000.00		
"" Interest on Bank Loan	158,995.00		
"" Interest on TDS	1,400.00		
"" Intrest on GST	14,204.00		
"" Loan Precessing Fees	1,715,720.00		
"" Loding & Unloading Charge	4,700.00		
"" Printing & Stationary	8,658.00		
"" Project Report Fees	300,000.00		
"" Rera Filing Fee	15,000.00		
"" Security Services	410,093.00		
"" Service Charges	1,500.00		
"" Travelling Expenses	3,324.00		
"" Advertisement	1879280.80		
"" Aggegate	51700.00		
"" Building Material	140988.02		
"" DG Hire Carges	319000.00		
"" Door & Window	23452.50		
"" Drawing & Designing	3541655.44		
"" Electricals & Fittings	444984.60		
"" Fabrication-Material	250573.00		
"" Hardware & Sanitary	167070.34		
"" Hydra Hire Charges	225000.00		
"" Iron & Steel Door & Windows	623877.50		
"" Marble	1243075.23		
"" Other Material	61340.00		
"" Painting & Finishing Work	116996.32		
"" Pile Work	10278628.76		
"" Plumbing & Pipeline	337994.30		
"" Plywood	19635.20		
"" Project Consultancy Service	2468685.00		
"" Red-Bricks	618396.00		
"" RMC	3519068.66		
"" Rod/Bar/Angle/Flats	1733212.94		
"" Sand	212000.00		
"" Shuttring & Civil	52553502.86		
"" Soil Testing	118000.00		
"" Survey Work	151000.00		
"" Transporting Charges	957000.80		
"" Labour Cess	1,127,843.00		
"" Labour Payment	118075.00		
"" Site Expenses	93,509.00		
	<u>179,710,417.01</u>	TOTAL::	<u>179,710,417.01</u>

Rukmani Property Project Pvt. Ltd.

Kamini Kaur

Director.

Rukmani Property Project Pvt. Ltd.

N.K. Kumar & Co.

Director.



ATC MAJESTIC
BLOCK:- II } AGNEYA

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	71,768,030.50	By Closing Working Process	100,407,730.02
"" Advertisement	1,032,235.20		
"" Loading Test	707,995.00		
"" Pile INTEGRITY test	41,300.00		
"" Pile Work	8,648,904.40		
"" Project Sanction Fee	1,043,530.00		
"" RMC	2,905,148.23		
"" Rod\Bar\Angle	4,547,352.00		
"" Sand	525,000.00		
"" Shuttring & Civil	192,470.51		
"" Soil Testing	176,056.00		
"" Transporting Charges	2,450.00		
"" Labour Cess	7,769,153.00		
"" Labour Payment	25,740.00		
"" Rera Registration Fee	52,000.00		
"" Site Expenses	335.00		
"" Employee Benefit Expenses	507,200.00		
"" Bank Charge	18,232.18		
"" Electricity Charge	130,000.00		
"" GST Reverse Charges	43,200.00		
"" Fuel Exp.	21,200.00		
"" Loding & Unloding Charge	1,670.00		
"" Printing & Stationary	6,640.00		
"" Security Services	240,000.00		
"" Service Charges	1,888.00		
	<u>100,407,730.02</u>	TOTAL::	<u>100,407,730.02</u>

ATC MAJESTIC
BLOCK:- RUDRA

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
"" Inventory Block-AGNEYA	52,100,000.00	Closing Inventory	55,749,498.00
"" Inventory Block-AGNEYA	1,042,000.00		
"" Inventory Majestic	1,042,000.00		
"" Inventory Majestic	782,524.00		
"" Inventory Block-AGNEYA	782,974.00		
	<u>55,749,498.00</u>		<u>55,749,498.00</u>

Rukmani Property Project Pvt. Ltd.
Kamini Kaushal

Rukmani Property Project Pvt. Ltd.
Director.



ATC MAJESTIC
{ III } CLUB HOUSE

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	2,220,317.95
"" Electricals & Fittings	57,277.16		
"" Hardware & Sanitary	7,434.00		
"" Marble	487,203.00		
"" Painting & Finishing Work	86,298.00		
"" Red-Bricks	136,850.00		
"" RMC	189,471.79		
"" Shuttring & Civil	641,600.00		
"" Transporting Charges	350.00		
"" Site Expenses	3,000.00		
"" Loding & Unloding Charge	3,500.00		
"" TRF From Project Majestic	607,334.00		
	<u>2,220,317.95</u>	TOTAL ::	<u>2,220,317.95</u>



Rukmani Property Project Pvt. Ltd.
Kamini Kaushal
Director.

Rukmani Property Project Pvt. Ltd.
SNP-SNP
Director.

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT:- ONE
AASTHA

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	927,686.00	By Closing Working Process	15,100,251.60
"" Land	11,000,000.00		
"" Stock Holding Expenses	528,500.00		
"" Shuttring & Civil	230,150.00		
"" Cement	131,600.01		
"" DG Hire Carges	36,600.00		
"" Electricals & Fittings	80,540.48		
"" Land Development	51,400.00		
"" Employeement Benefit Exp.	200,000.00		
"" Project Sanction Fee	780,411.00		
"" Registry Exp. (Land Purcha:	397,600.00		
"" Red Bricks	144,399.94		
"" RMC	32,327.15		
"" Bank Charges	11.80		
"" Rod/Bar/Angle/Flats	536,285.22		
"" Transporting Charges	1,350.00		
"" Labour Payment	8,390.00		
"" Site Expenses	10,000.00		
"" Printing & Stationary	3,000.00		
	15,100,251.60	TOTAL::	15,100,251.60



Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Director.

Rukmani Property Project Pvt. Ltd.

SM - SM
Director.

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

**PROJECT: ATC
MALL**

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	7,533,288.50	By Closing Working Process	8,166,916.60
"" Pile Work	96,760.00		
"" Project Sanction Fee	59,327.50		
"" Labour Cess	400,917.00		
"" Rera Registration Fee	76,600.00		
"" Bank Charges	23.60		
	<u>8,166,916.60</u>	TOTAL::	<u>8,166,916.60</u>

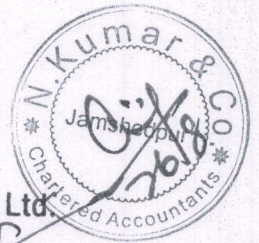
PROJECT:- KAPALI

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	140,628,256.80	By Closing Working Process	150,621,601.14
"" Land	8,750,000.00		
"" Stock Holding	602,000.00		
"" Registry Exp. (Land Purcha:	464,354.00		
"" Transporting Charge	1,000.00		
"" Site Exp	175,680.00		
"" Bank Charges	310.34		
	<u>150,621,601.14</u>	TOTAL::	<u>150,621,601.14</u>

Rukmani Property Project Pvt. Ltd.
Kamini Kautal
Director.

Rukmani Property Project Pvt. Ltd.
S.N. Singh
Director.



RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR
PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

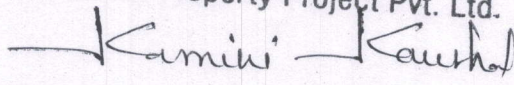
**ATC
EXTENSION-I**

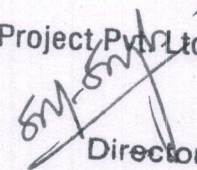
<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	18,459,844.80	By Closing Working Process	55,720,524.24
"" Land Development	452,692.84		
"" Project Sanction Fee	115,172.00		
"" Inventory	863,753.00		
"" Shuttring & Civil	24,236,472.46		
"" Transporting Charges	750.00		
"" Labour Cess	2,582,521.00		
"" Rera Registration Fee	41,253.70		
"" Employee Benefit Expenses	1,246,153.00		
"" Bank Charge	245.44		
"" Interest on Loan	7,700,000.00		
"" Intrest on GST	4,706.00		
"" GST Late Fee	5,900.00		
"" Legal Expenses	400.00		
"" Printing & Stationary	660.00		
"" Rera Filing Fee	10,000.00		
	<u>55,720,524.24</u>	TOTAL::	<u>55,720,524.24</u>

**ATC EXTENSION
: II**

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR
PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	15,252,371.00	By Closing Working Process	55,256,956.48
"" Land	36,634,000.00		
"" STOCK HOLDING EXPENSES	1,493,060.00		
"" Project Sanction Fee	376,385.26		
"" Registry Exp. (Land Purchase)	1,125,034.00		
"" Labour Payment	640.00		
"" Rera Registration Fee	133,000.00		
"" Bank charge	53.10		
"" Processing Fee	42,413.12		
"" Employment Benefit Expenses	200,000.00		
	<u>55,256,956.48</u>	TOTAL::	<u>55,256,956.48</u>

Rukmani Property Project Pvt. Ltd.

 Director.

Rukmani Property Project Pvt Ltd.

 Director.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Note No. : 1

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Taxes on Income:-

The effect of Accounting Standard - 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or Profession' of the assessee.

5. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Rukmani Property Project Pvt. Ltd.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

(Fig in Rs.)

1. Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
Audit Fees	75,000/-	75,000/-
Total	75,000/-	75,000/-

2. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

3. Ratios

Rukmani Property Project Pvt. Ltd.

Kamini Kaushal

Director.

Rukmani Property Project Pvt. Ltd.

SN SM
Director.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0	0	0
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0	0	-
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-1.52	-4.26	64.18%
Inventory Turnover Ratio	COGS	Average Inventory	0	0	-
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0	0	-
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+ Closing Inventory-Opening Inventory)	Closing Trade Payables	0	0	-
Net capital turnover ratio	Sales	Working capital (CA-CL)	0	0	-
Net profit ratio	Net Profit	Sales	0	0	-
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.00	-0.02	-
Return on investment	Net Profit	Investment	-9.47	0	-9.47%

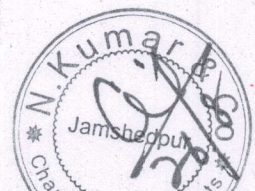
4. % of imported & indigenous raw material & consumables

Particulars	2022		2021	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

5. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

Rukmani Property Project Pvt. Ltd. Rukmani Property Project Pvt. Ltd.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

6. Expenditure in Foreign Currency Nil Nil
7. Earning in Foreign Exchange Nil Nil
8. Previous year figures have been regrouped/rearranged wherever necessary.

In terms of Our Separate Audit Report of Even Date Attached.

**For N. KUMAR & CO
Chartered Accountants**


**(N. K. JAIN)
PARTNER**

Membership No. 073155
Registration No. 0004110C

Place: - JAMSHEDPUR

Date: - 26/08/2022



For RUKMANI PROPERTY PROJECT PRIVATE LIMITED

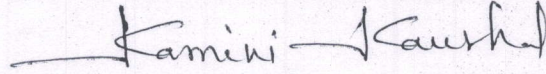
Rukmani Property Project Pvt. Ltd.


SUNDER SINGH

DIN: 07367999

Director.

Rukmani Property Project Pvt. Ltd.


Director.