

AHSIEN DEVELOPERS PRIVATE LIMITED

STATUS : Company
FIN. YEAR : 2023-24
ASST. YEAR : 2024-25

COMPUTATION OF TOTAL INCOME

	<u>AMOUNT</u>
<u>Income from Business</u>	
Profit As per Profit & Loss A/c	5,93,944.00
Add: Disallowed u/s 36	14,732.00
Add: Depreciation as per Companies Act.	4,789.00
	<hr/> 6,13,465.00
Less: Depreciation as per I.T. Rules	9,682.00
	<hr/> 6,03,783.00
Taxable Income	6,03,783.00
Rounded Off U/s 288A	6,03,783.00
Tax on above	1,50,945.75
Add: E.Cess @ 4%	6,037.83
Tax Payable	1,56,983.58

Part - B-

Computation of Tax as per Section 115 JB

	<u>AMOUNT</u>
Book Profit as per Profit & Loss A/c	5,93,944.00
Tax Liability @ 15% of the Book Profit	89,092.00
Add: E & H Cess @4%	3,564.00
Tax Payable	92,656.00
Hence tax payable, higher of the two	1,56,983.58
Less TDS	54,807.00
	<hr/> 1,02,176.58
Add: Interest U/s	
234B	6,131.00
234C	5,160.00
	<hr/> 11,291.00
Tax Payable	1,13,467.58
Rounded Off U/s 288B	1,13,468.00

AHSIEN DEVELOPERS PVT. LTD.


DIRECTOR

AHSIEN DEVELOPERS PVT. LTD.


DIRECTOR

113468.00
50000

AHSIEN DEVELOPERS PRIVATE LIMITED
Balance Sheet as at 31st March 2024

Particulars	Note No.	(Amount in Hundreds).	
		As at	As at
		31st March 2024	31st March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	30,000.00	30,000.00
(b) Reserves and surplus	3	33,783.22	29,649.53
(2) Share application money pending allotment		-	-
(2) Non-current liabilities			
(a) Long-term borrowings	4	46,408.94	27,408.94
(b) Deferred tax liabilities (Net)		-	-
(c) Other non current liabilities	6	20,000.00	-
(3) Current liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	5	45,794.29	50,720.29
(c) Other current liabilities	6	1,84,462.38	2,48,108.81
(d) Short-term provisions	7	1,621.44	3,766.58
TOTAL		3,62,070.26	3,89,654.14
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	8		
(i) Property, Plant and Equipment		672.99	592.06
(ii) Capital work-in-progress		71,821.10	71,821.10
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets		-	-
(2) Current assets			
(a) Inventories	9	1,39,568.38	1,71,978.85
(b) Trade receivables	10	12,247.40	12,247.40
(c) Cash and cash equivalents	11	4,866.70	5,532.54
(d) Short-term loans and advances	12	1,32,893.69	1,27,482.19
(e) Other current assets		-	-
TOTAL		3,62,070.26	3,89,654.14
See accompanying notes to the financial statements	1 to 35		

AS PER OUR ANNEXED REPORT OF EVEN DATE

For Ramakant Gupta & Associates

Chartered Accountants

Firm Registration No:- 010327C



CA. Ramakant Gupta

Proprietor

Membership No. 075854

Place :- Jamshedpur

Dated : 18-09-2024

UDIN 24075854BKBVQC7148

AHSIEN DEVELOPERS PVT. LTD

DIRECTOR

For and on behalf of Board

AHSIEN DEVELOPERS PVT. LTD.

DIRECTOR

Director

AHSIEN DEVELOPERS PRIVATE LIMITED
Statement of Profit and Loss for the year ended on 31st March 2024

Particulars	Note No.	(Amount in Hundreds).	
		As at	As at
		31st March 2024	31st March 2023
I Revenue from operations	13	1,22,350.03	1,68,432.28
II Other income		-	-
III Total Income (I + II)		1,22,350.03	1,68,432.28
IV Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	14	57,442.89	63,062.88
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	32,410.47	50,135.51
Employee benefits expense	16	17,669.33	22,490.33
Finance costs	17	97.55	86.70
Depreciation and amortization expense	7	47.89	40.74
Other expenses	18	8,742.45	18,723.02
Total expenses		116410.59	1,54,539.18
V Profit before exceptional and extraordinary items and tax (III-IV)		5,939.44	13,893.10
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		5,939.44	13,893.10
VIII Extraordinary Items - Gain / (Loss)		-	-
IX Profit before tax (VII- VIII)		5,939.44	13,893.10
X Tax expense:			
(1) Current tax		1,621.44	3,766.58
(2) Deferred tax		-	-
Profit (Loss) for the period from continuing operations (VII-VIII)		4,318.01	10,126.52
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII- XIV XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		4,318.01	10,126.52
XVI Earnings per equity share:			
(1) Basic	2	1.44	3.38
(2) Diluted	2	1.44	3.38
Nominal Value per share			
See accompanying notes to the financial statements	1 to 35		

AS PER OUR ANNEXED REPORT OF EVEN DATE

For Ramakant Gupta & Associates
Chartered Accountants
Firm Registration No:- 010327C

For and on behalf of Board



CA. Ramakant Gupta
Proprietor
Membership No. 075854

Place :- Jamshedpur

Dated: 18-09-2024

UDIN 24075854BKBV9C7H48

AHSIEN DEVELOPERS PVT. LTD.

(Signature)
DIRECTOR

AHSIEN DEVELOPERS PVT. LTD.

(Signature)
DIRECTOR

Director

AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

SHARE CAPITAL

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
AUTHORISED 3,00,000 Equity Shares of Rs 10/- each	30,000.00	30,000.00
	30,000.00	30,000.00
ISSUED, SUBSCRIBED & PAID UP EQUITY SHARES 3,00,000 Equity Shares of Rs 10/- each	30,000.00	30,000.00
TOTAL	30,000.00	30,000.00

Reconciliation of No. of Shares

Particulars	No of Shares		(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
As at beginning of the year	3,00,000	3,00,000	30,000.00	30,000.00
Add : Issued During the year	-	-	-	-
Less : Shares bought back / Redemption etc.	-	-	-	-
As at closing of the year	3,00,000	3,00,000	30,000.00	30,000.00

Details of shareholder holding more than 5% shares in the Company

Particulars	No of Shares		(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
Number of Shares held by Shareholders holding more than 5% Shares				
Asif Mahmood	1,50,000	1,50,000	15,000.00	15,000.00
Nazm Ansari	1,50,000	1,50,000	15,000.00	15,000.00
TOTAL	3,00,000	3,00,000	30,000.00	30,000.00

Shareholding of Promoters

Promoter name	No. of Shares	% of total shares	31st March 2024	31st March 2023
			% Change during the year	% Change during the year
Asif Mahmood	150000	50.00%	-	-
Nazm Ansari	150000	50.00%		
TOTAL	300000	100%		

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 2023-24. 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 of equity shares held by the shareholders.

Earnings per Share

PARTICULARS	(Figures in Rs.)	
	As at 31st March 2024	As at 31st March 2023
Profit attributable to equity holders	4,31,801	10,12,652
Weighted average number equity shares	3,00,000	3,00,000
Basic EPS	1.44	3.38
Diluted EPS	1.44	3.38



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(Signature)
DIRECTOR

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(Signature)
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AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

3 RESERVES AND SURPLUS

(Amount in Hundreds).

Particulars	Surplus	Total
As on 01 April 2022	19,701.64	19,701.64
Addition during the year		
Profit for the Year	10,126.52	10,126.52
Prior Period Items	-	-
	29,828.17	29,828.17
Deductions during the year	(178.64)	(178.64)
As on 31 March 2023	29,649.53	29,649.53
Addition during the year		
Profit during the year	4,318.01	4,318.01
Prior Period Items	-	-
	33,967.53	33,967.53
Deductions during the year	(184.31)	(184.31)
As on 31 March 2024	33,783.22	33,783.22

4 BORROWINGS

(Amount in Hundreds).

PARTICULARS	(Amount in Hundreds).			
	Long Term		Short Term	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
UNSECURED BORROWINGS				
a). Term Loans	-	-	-	-
(i) From Banks	-	-	-	-
(ii) From Other Parties	-	-	-	-
b) Deposits	-	-	-	-
Loans and Advances from Directors & Others	46,408.94	27,408.94	-	-
d). Other Loans and Advances	-	-	-	-
TOTAL UNSECURED BORROWINGS (B)	46,408.94	27,408.94	-	-
TOTAL BORROWINGS	46,408.94	27,408.94	-	-

Disclosures Required for Borrowings:

Aggregate amount of loans guaranteed by directors at the term of repayable on demand basis.

46,408.94

TAXES ON INCOME and ASSETS

CURRENT TAX

The Company has made an Income Tax provision of Rs. 1,62,143.00/-

Major Components of Deferred Tax:

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
Deferred Tax Liability:		
Difference in value of Fixed Asset due to depreciation and other allowances	660.11	486.92
	660.11	486.92
Deferred Tax Assets:		
Loss for the Year	-	-
	-	-
Deferred Tax Liability / (Asset) Net	171.63	126.60
Previous Year	-	-
Deferred Tax Expense / (Saving)	-	-

Considering the materiality the same has not been provided in the books



AHSIEN DEVELOPERS PVT. LTD.

DIRECTOR

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DIRECTOR

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Notes to the Financial Statements for the year ended 31st March 2024

TRADE PAYABLE

PARTICULARS	(Figures in Rs.)	
	As at 31st March 2024	As at 31st March 2023
Trade Payable - Goods	-	-
In Local Currency	45,794.29	50,720.29
In Foreign Currency	-	-
TOTAL TRADE PAYABLE FOR GOODS (A)	45,794.29	50,720.29
Trade Payable - Services	-	-
In Local Currency	-	-
In Foreign Currency	-	-
TOTAL TRADE PAYABLE FOR SERVICES (B)	-	-
TOTAL TRADE PAYABLES (A + B)	45,794.29	50,720.29

As at 31st March 2023

Particulars	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME	-	-	-	-
(ii) Others	34,954.09	15,766.20	-	50,720.29
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
TOTAL BILLED AND DUE (A)	34,954	15,766.20	-	50,720.29
UNBILLED DUES (B)	-	-	-	50,720.29
TOTAL TRADE PAYABLES (A + B)	-	-	-	-

As at 31st March 2024

Particulars	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME	-	-	-	-
(ii) Others	22,563.21	12,883.37	10,347.71	45,794.29
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
TOTAL BILLED AND DUE (A)	22,563.21	12,883.37	-	45,794.29
UNBILLED DUES (B)	-	-	-	45,794.29
TOTAL TRADE PAYABLES (A + B)	-	-	-	-

6 OTHER LIABILITIES

PARTICULARS	(Amount in Hundreds).			
	Non-Current		Current	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
Employee Benefit Payable	-	-	768.57	1,127.42
Other payables	-	-	1,80,428.60	2,21,473.26
1) Advance for Shops	-	-	-	4,000.00
2) Advance for sale of Flats	-	-	-	20,000.00
3) Advance from Contractors	20,000.00	-	150.92	200.37
4) Statutory Payments	-	-	1,714.29	307.76
5) GST	-	-	1,400.00	1,000.00
6) Audit Fees payable	-	-	-	-
TOTAL	20,000.00	-	1,84,462.38	2,48,108.81



7 PROVISIONS

PARTICULARS	(Amount in Hundreds).			
	Long Term		Short Term	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
(a) Provision for Income tax	-	-	1,621.44	3,766.58
TOTAL	-	-	1,621.44	3,766.58

AHSIEN DEVELOPERS PVT. LTD.

(Signature)
DIRECTOR

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(Signature)
DIRECTOR

AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

8 FIXED ASSETS
TANGIBLE ASSETS

(Amount in Hundreds).

Particulars	Computer	Machinery	Furniture & Fixtures	TOTAL
Cost or Valuation				
As at 1st April, 2022	251.69	643.29	-	894.98
Addition	-	-	-	-
Disposals	-	-	-	-
As at 31st March, 2023	251.69	643.29		894.98
Addition	-	-	128.81	128.81
Disposals	-	-	-	-
As at 31st March, 2024	251.69	643.29	128.81	1,023.79
Depreciation				
As at 1st April, 2022	239.10	23.08	-	262.18
Charge for the Year	-	40.74	-	40.74
Disposals	-	-	-	-
As at 31st March, 2023	239.10	63.82		302.92
Charge for the Year	-	40.75	7.14	47.89
Disposals	-	-	-	-
As at 31st March, 2024	239.10	104.57	7.14	350.81
Impairment Loss				
As at 1st April, 2022	-	-	-	-
Charge for the year	-	-	-	-
Reversal	-	-	-	-
As at 31st March, 2023	-	-		-
Charge for the year	-	-	-	-
Reversal	-	-	-	-
As at 31st March, 2024	-	-		-
Net Block				
As at 31st March, 2023	12.59	579.47	-	592.06
As at 31st March, 2024	12.59	538.72	121.67	672.99

AHSIEN DEVELOPERS PVT. LTD.


DIRECTOR

AHSIEN DEVELOPERS PVT. LTD.


DIRECTOR



AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

8 Capital Work In Progress

	Rs in Hundreds	
	As at	As at
	31st March 2024	31st March 2023
	Rs in Hundreds	Rs in Hundreds
Capital Work in Progress	71,821.10	71,821.10
Total	71,821.10	71,821.10

CWIP Ageing Schedule

As at March 31, 2024

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress		-	-	71,821.10	71,821.10
Projects temporarily suspended	-	-	-	-	-
Total	-	-	-	71,821.10	71,821.10

As at March 31, 2023

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	71,821.10	-	71,821.10
Projects temporarily suspended	-	-	-	-	-
Total	-	-	71,821.10	-	71,821.10

AHSIEN DEVELOPERS PVT. LTD


DIRECTOR

AHSIEN DEVELOPERS PVT. LTD


DIRECTOR



AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

INVENTORIES

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
Work in Progress	139,568.38	171,978.85
Total	139,568.38	171,978.85

Mode of Valuation of Inventories	Mode of Valuation
Work in Progress	At Cost

10 TRADE RECEIVABLES

PARTICULARS	As at 31st March 2023			
	Less than 6 months	6 months - 1 year	1-2 years	Total
(i) Undisputed Trade receivables – considered good	-	-	12,247.40	12,247.40
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	12,247.40
TOTAL BILLED AND DUE (A)				12,247.40
UNBILLED DUES (B)				-
TOTAL TRADE RECEIVABLES (A + B)				12,247.40

PARTICULARS	As at 31st March 2024			
	Less than 6 months	6 months - 1 year	1-2 years	Total
(i) Undisputed Trade receivables – considered good	-	-	12,247.40	12,247.40
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	12,247.40
TOTAL BILLED AND DUE (A)				12,247.40
UNBILLED DUES (B)				-
TOTAL TRADE RECEIVABLES (A + B)				12,247.40

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
UNSECURED		
Considered Good	12,247.40	12,247.40
Considered Doubtful		
Less: Provision for Doubtful Trade Receivables	12,247.40	12,247.40
Others (Considered Good)		
TOTAL UNSECURED (A)	12,247.40	12,247.40
SECURED		
Considered Good		
Considered Doubtful		
Less: Provision for Doubtful Trade Receivables	-	-
Others (Considered Good)		
TOTAL SECURED (B)	-	-
TOTAL TRADE RECEIVABLES (A + B)	12,247.40	12,247.40

AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

11 CASH AND CASH EQUIVALENTS

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
(a) Balances with Banks In Current Account	3,190.86	4,403.46
(b) Cash on Hand	1,675.84	1,129.08
TOTAL	4,866.70	5,532.54

12 Loans and Advances

PARTICULARS	(Amount in Hundreds).			
	Long Term		Short Term	
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
UNSECURED AND CONSIDERED GOOD				
(a) Advance to suppliers	-	-	2,949.98	284.27
(b) Advances for Land	-	-	1,26,557.55	1,22,557.55
(c) Other Loans and Advances	-	-	2,838.09	4,100.87
GST Deposit	-	-	548.07	539.50
TDS & TCS	-	-		
TOTAL	-	-	1,32,893.69	1,27,482.19

13 REVENUE FROM OPERATIONS

PARTICULARS	(Amount in Hundreds).	
	As on 31st March 2024	As on 31st March 2023
Revenue from Operations	1,22,350.03	1,68,432.28
TOTAL	1,22,350.03	1,68,432.28

14 Purchases of Materials

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
Purchase of Raw Materials	57,442.89	63,062.88
TOTAL	57,442.89	63,062.88

15 CHANGE IN INVENTORIES OF WIP & STOCK IN TRADE

PARTICULARS	(Amount in Hundreds).	
	As at 31st March 2024	As at 31st March 2023
Opening Stock		
Work In Progress	1,71,978.85	2,22,114.36
TOTAL (A)	1,71,978.85	2,22,114.36
Closing Stock		
Work In Progress	1,39,568.38	1,71,978.85
TOTAL (B)	1,39,568.38	1,71,978.85
TOTAL (A - B)	32,410.47	50,135.51



AHSIEN DEVELOPERS PVT. LTD

DIRECTOR

AHSIEN DEVELOPERS PVT. LTD

DIRECTOR

AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

16 EMPLOYEE BENEFITS EXPENSE

PARTICULARS	(Amount in Hundreds).	
	As at	As at
	31st March 2024	31st March 2023
Salary & Wages	13,018.24	14,241.32
Contribution to PF & ESIC	1,201.09	1,349.01
Directors Remuneration	3,450.00	6,900.00
TOTAL	17,669.33	22,490.33

17 FINANCE COSTS

PARTICULARS	(Amount in Hundreds).	
	As at	As at
	31st March 2024	31st March 2023
Bank charges	97.55	86.70
TOTAL	97.55	86.70

18 OTHER EXPENSES

PARTICULARS	(Amount in Hundreds).	
	As at	As at
	31st March 2024	31st March 2023
Freight	43.00	266.40
Labour & Jobwork	2,477.35	8,378.12
Site Expenses	4,982.14	9,099.95
Repair & maintainance	-	668.35
Power & Fuel	319.18	-
General Expenses	520.78	110.20
Audit Fees	400.00	200.00
TOTAL	8,742.45	18,723.02

19 Related Party Disclosure

Name and relationship with Related Parties:

i) Holding Company	NIL
ii) Entities where Key Management Personnel and their relatives have great influence	Safma Polymer & metal private Limited Utsav Vatika Homes Private Limited Mahal Inn Private Limited
iii) Key Management Personnel	Asif Mahmood Nazm Ansari

20 Disclosure of transactions between the Company and related parties



Particulars	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	Total
Director's Remuneration			3450.00 (6900.00)	3450.00 (6900.00)
Loan Taken			22000.00 (16000.00)	22000.00 (16000.00)
Loan Repaid			3000.00 (54000.00)	3000.00 (54000.00)

Note: Figures in bracket represent Previous Year's amount.

AHSIEN DEVELOPERS PVT. LTD

(Signature)
DIRECTOR

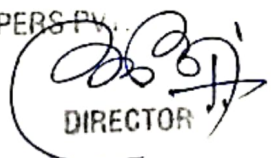
AHSIEN DEVELOPERS PVT.

(Signature)
DIRECTOR

AHSIEN DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements for the year ended 31st March 2024

- 21 Ind AS Compliance not applicable to the Company therefore significant increase in Credit Risk and credit impairment exercise not
- 22 Contingent Liabilities & Commitments (To the Extent Not Provided for) : NIL
- 23 According to the information provided by the company there was no amount outstanding towards MSME.
- 24 The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- 25 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 26 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 27 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or
- 28 disclosed as tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act 1961
- 29 Expenditure & Earnings in Foreign Currencies: NIL
- 30 Segment Reporting
The Company is engaged in the business of construction & sale of residential flats and units in India.
As such there in no separate reportable segment as defined under Accounting Standard - 17 " Segment Reporting " issued by ICAI.
- 31 The Ratios as required by revised Schedule III is attached as an annexure to this Financial Statement.
- 32 The Company is Not Liable for CSR activities.
- 33 The figures have been rounded off nearest to Hundreds with two decimal places.
- 34 Previous Year figure have been regrouped/reclassified where ever necessary to correspond with the current year's classification/ disclosure.
- 35 The company maintains its books of accounts on a manual basis. Hence, liability to maintain the audit trail feature is not applicable

AHSIEN DEVELOPERS PV.


DIRECTOR

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DIRECTOR



Ratio Analysis

Note- The Numerator and Denominator description given below is based on standard format only for understanding purpose. This need to be amended by each company based on specific items with reference to nomenclature used in its financial statement.

Sr. No.	Ratio	Numerator	Denominator	31st March 2024	31st March 2023	% Variance	Reason for variance
1	Current ratio	Current Assets	Current Liabilities	1.25	1.05	19.12%	
2	Debt equity ratio	Total Debt	Shareholder's Equity	0.73	0.46	58.35%	Variance is due to increase in debt
4	Return on Equity	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.14	0.34	-60.12%	Variance is due to decrease in profit
5	Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory (Opening + Closing balance / 2)	0.79	0.85	-8.11%	Variance is due to a decrease in sales.
6	Trader receivable turnover ratio	Net Credit Sales (gross credit sales minus sales return)	Average Accounts Receivable (Opening + Closing balance / 2)	9.99	13.75	-27.36%	
7	Trade payable turnover ratio	Net Credit Purchases (gross credit purchases minus purchase return)	Average Working Capital	1.00	4.31	-76.88%	Variance is due to decrease in purchases
8	Net capital turnover ratio	Net Sales (total sales minus sales returns)	Average Working Capital	4.24	23.00	-81.56%	Variance is due to decrease in average working capital in the reporting year
9	Net profit ratio	Net Profit	Net Sales	0.04	0.08	-57.21%	Variance is due to a decrease in sales.
10	Return on capital employed	Earning before interest and taxes	Capital Employed (Tangible Net Worth + Total Debt + Deferred Tax Liability)	0.05	0.16	-65.88%	variance is due to decrease in Capital employed
11	Return on investment	Return	Investment	0.05	0.16	-65.88%	

AHSIEN DEVELOPERS PVT. LTD

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(Signature)
DIRECTOR

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