

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
CIN : U45200JH2013PTC001344
GE-3,CITY CENTRE,SECTOR-4
BOKARO STEEL CITY

STATUS : COMPANY
P A N : AALCA7118D

A.Y. : 2024 - 25
P.Y. : 2023 - 24

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDED 31ST MARCH 2024

(Amount In Hundreds)

PROFIT & GAINS FROM BUSINESS/PROFESSION

Profit Before Tax As per Profit & Loss A/c.		21.99
Add : Depreciation Dissallowed (Depreciation as per Company's Act)		-
		21.99
Less : Allowed Depreciation (Depreciation as per Income Tax Act)		-
		21.99
	Say,	Rs. <u>22.00</u>
Tax Thereon @ 25%		Rs. 5.50
Add : Health & Education Cess @ 4%		Rs. 0.22
		5.72
Less :		
Prepaid Taxes		
T.D.S.	-	
T.C.S.	-	
Advance Tax	-	Rs. -
		-
TAX PAYABLE		Rs. 5.72

FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.

Santosh kumar

SANTOSH KUMAR Director
MANAGING DIRECTOR
DIN : 06576319

AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.

Sudha

SUDHA DEVI
DIRECTOR
DIN : 08946776

Director

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

STATUS : COMPANY

P A N : AALCA7118D

A.Y. : 2024 - 25

P.Y. : 2023 - 24

COMPUTATION OF TOTAL INCOME AS PER 115JB FOR THE YEAR ENDED 31ST MARCH 2024

(Amount In Hundreds)

PROFIT & GAINS FROM BUSINESS/PROFESSION

Profit Before Tax As per Profit & Loss A/c.

21.99

Say,

Rs.

22.00

Tax Thereon @ 15%

Rs.

3.30

Add : Health & Education Cess @ 4%

Rs.

0.10

3.40

Less :

Prepaid Taxes

T.D.S.

T.C.S.

Advance Tax

Rs.

TAX PAYABLE

Rs.

3.40

FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

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Santosh Kumar

Director

SANTOSH KUMAR
MANAGING DIRECTOR
DIN : 06576319

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AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

STATUS : COMPANY

PAN : AALCA7118D

A.Y. : 2024 - 25

P.Y. : 2023 - 24

COMPUTATION OF TOTAL INCOME AS PER 115BAA FOR THE YEAR ENDED 31ST MARCH 2024

(Amount In Hundreds)

PROFIT & GAINS FROM BUSINESS/PROFESSION

Profit Before Tax As per Profit & Loss A/c.			21.99
Add : Depreciation Dissallowed (Depreciation as per Company's Act)			-
			<u>21.99</u>
Less : Allowed Depreciation (Depreciation as per Income Tax Act)			-
			<u>21.99</u>
	Say,	Rs.	<u><u>22.00</u></u>

	Tax Thereon @ 22%	Rs.	4.84
Add :	Surcharge @ 10%		<u>0.48</u>
			5.32
Add :	Health & Education Cess @ 4%	Rs.	<u>0.21</u>
			5.53
Less :	Prepaid Taxes		
	T.D.S.		-
	T.C.S.		-
	Advance Tax		-
		Rs.	<u>-</u>
	TAX PAYABLE	Rs.	<u><u>5.53</u></u>

FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

**AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.**

**AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.**

Santosh Kumar

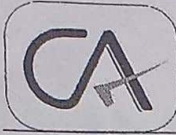
Director

**SANTOSH KUMAR
MANAGING DIRECTOR
DIN : 06576319**

Sudha

Director

**SUDHA DEVI
DIRECTOR
DIN : 08946776**



M/S. OJHA AND CO.

Chartered Accountants

Plot No. 254, Co-Operative Colony, Bokaro Steel City-827001 Jharkhand

Phone : 06542-255134, E-Mail : vivek4ranjan2004@yahoo.co.uk

INDEPENDENT AUDITOR'S REPORT

To the Members of

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, (*statement of changes in equity*) for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit/loss, (*changes in equity*) for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements 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 Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial Statements and our auditor's report thereon.]

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent



with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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 scepticism 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report



unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

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.

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 [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]

The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].

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.

On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

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;

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.



The 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 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(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

The 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 such audit procedures which we have 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) contain any material mis-statement.

The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.



for M/S. OJHA AND CO.
Chartered Accountants

Santosh Kumar Choudhury

SANTOSH KUMAR CHOUDHURY
PLOT NO. 254, CO-OPERATIVE COLONY,
BOKARO STEEL CITY-827001
JHARKHAND
0014657C
UDIN : 24012380BKDUIJ6839

Place : BOKARO
Date : 14/08/2024

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

Balance Sheet as at 31st March 2024

(Amount in Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	3,000.00	3,000.00
(b) Reserves and surplus	3	-389.47	-411.46
(c) Money received against share Warrants		-	-
		2,610.53	2,588.54
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	4	-	7,844.04
(b) Deferred tax liabilities (Net)	5	19.03	19.03
(c) Other Long term liabilities	6	-	-
(d) Long-term provisions	7	-	-
		19.03	7,863.07
(4) Current liabilities			
(a) Short-term borrowings	8	-	-
(b) Trade payables	9	6,435.22	11,249.18
(c) Other current liabilities	10	-	-
(d) Short-term provisions	11	908.91	1,068.91
		7,344.13	12,318.09
TOTAL		9,973.68	22,769.69
II. ASSETS			
Non-current assets			
(1) (a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	12	2,949.29	2,949.29
(iii) Capital work-in-progress		-	-
(b) Non-current investments	13	-	-
(c) Long-term loans and advances	14	-	-
(d) Other non-current assets	15	24.80	24.80
		2,974.09	2,974.09
(2) Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	5,746.40	5,746.40
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	474.34	412.35
(e) Short-term loans and advances	20	-	12,858.00
(f) Other current assets	21	778.86	778.86
		6,999.60	19,795.61
Total		9,973.68	22,769.69

See accompanying notes to the Financial Statements.

For OJHA & CO.

CHARTERED ACCOUNTANTS

F.R.NO.: 0014657C

S. K. Choudhury

Partner

M.No. 012380

Date : 14-08-2024

Place : Bokaro



FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
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AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

Santosh Kumar

Director

**SANTOSH KUMAR
MANAGING DIRECTOR**

DIN : 06576319

Sudha

**SUDHA DEVI
DIRECTOR**

DIN : 08946776

Director

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
CIN : U45200JH2013PTC001344
GE-3,CITY CENTRE,SECTOR-4
BOKARO STEEL CITY

Profit and loss statement for the year ended 2024

(Amount in Hundred)

	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I	Revenue from operations	22	-	-
II	Other income	23	62.00	55.00
III	Total Income (I + II)		62.00	55.00
IV	Expenses			
	Cost of materials consumed	24	-	-
	Purchases of Stock-in-Trade	25	-	-
	Changes in inventories of finished goods work-in-progress and Stockin-Trade	26	-	-
	Employee benefits expense Financecosts	27	-	-
	Finance Cost	28	0.01	6.53
	Depreciation and amortization expense	12	-	-
	Other expenses	29	40.00	40.00
	Total expenses		40.01	46.53
V	Profit before exceptional and extraordinary items and tax (III - IV)		21.99	8.47
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		21.99	8.47
VIII	Extraordinary items			
IX	Profit before tax (VII- VIII)		21.99	8.47
X	Tax expense: (1) Current tax (2) Deferred tax	12.1	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)		21.99	8.47
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operation			
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		21.99	8.47
XVI	Earnings per equity share:			
	(1) Basic		0.22	0.07
	(2) Diluted		0.22	0.07

See accompanying notes to the financial statements.

For OJHA & CO.
CHARTERED ACCOUNTANTS
F.R.NO.: 0014657C

Attesting
S. K. Choudhury
Partner
M.No. 012380
Date : 14-08-2024
Place : Bokaro



FOR & ON BEHALF OF BOARD OF DIRECTOR

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CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 2 - Share Capital	As at 31st March, 2024	Amount	As at 31st March, 2023	Amount
Particulars	No of Shares	Value (Rs.)	No of Shares	Value (Rs.)
Equity Share Capital Authorized:				
50,000 equity shares of Rs. 10/- each	50,000.00	5,000.00	50,000.00	5,000.00
Issued, Subscribed and Paid-up				
30,000 equity shares of Rs. 10/- each	30,000.00	3,000.00	30,000.00	3,000.00

Note 2.1 Statement of Changes in Equity

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
-	-	-	-	-
Previous Reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
-	-	-	-	-

Note 2.2 List of Shareholders having more than 5% Share Capital

Sr. No.	Name of the Shareholder	No. of Shares	%	Value per Share	Total Value
1	Santosh Kumar	15,000	50.00%	10	1,500.00
2	Ravi Kumar	15,000	50.00%	10	1,500.00
Total		30,000	100.00%		3,000.00

Note 2.3 Shares held by Promoters

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Santosh Kumar	15,000	50.00%	-
2	Ravi Kumar	15,000	50.00%	-
Previous Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Santosh Kumar	15,000	50.00%	-
2	Ravi Kumar	15,000	50.00%	-



FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD. AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD. DEVELOPERS INDIA PVT. LTD.

Santosh Kumar Susha

SANTOSH KUMAR
MANAGING DIRECTOR
DIN : 06576319

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BOKARO STEEL CITY

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

(Amount in Hundred)

Note 3 - Reserves and Surplus	F.Y. 2023-24	F.Y. 2022-23
Retained Earnings		
At the commencement of the year	(411.46)	(418.81)
Profit for the year	21.99	7.35
	(389.47)	(411.46)
Add: Adjustment		
Total	(389.47)	(411.46)

Note 4 - Long Term Borrowings	F.Y. 2023-24	F.Y. 2022-23
Term Loan From Bank		
Secured Loan		
Bank Loan (Secured against the ____)	-	-
Bank Loan (Secured against the ____)	-	-
Bank Loan (Secured against the ____)	-	-
	-	-
Term Loan From Other Parties		
Unsecured Loan		
	-	-
	-	-
Loans and Advances From Related Parties		
Unsecured Loan		
Loan From Director - Ravi Kumar	-	4,099.69
Loan From Director - Santosh Kumar	-	3,744.35
	-	7,844.04
Total	-	7,844.04

Note 5 - Deferred Tax Liabilities (Net)	F.Y. 2023-24	F.Y. 2022-23
Deferred Tax Liability (Timing Difference on WDV of Assets) Up to Previous Year	19.03	19.03
Add : Deferred Tax Liability/(Asset) for the year	-	-
Total	19.03	19.03

Note 6 - Other Long Term Liabilities	F.Y. 2023-24	F.Y. 2022-23
Trade Payables		
Others	-	-
Rajeev Kumar	-	-
Shweta Bhadani	-	-
Total	-	-



FOR & ON BEHALF OF BOARD OF DIRECTOR

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CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 7 - Long Term Provisions	F.Y. 2023-24	F.Y. 2022-23
Provision for Employee Benefits		
Other Provision	-	-
Total	-	-

Note 8 - Short Term Borrowings	F.Y. 2023-24	F.Y. 2022-23
Short Term Borrowings		
Secured Loan		
Cash Credit with Canara Bank	-	-
(Secured against Book Debt and Fixed Deposit with Canara bank of Rs. 40 Lakh)	-	-
Unsecured Loan		
	-	-
	-	-
Total	-	-

Note 9 - Trade Payables	F.Y. 2023-24	F.Y. 2022-23
MSME	-	-
Others	6,435.22	11,249.18
Disputed dues - MSME	-	-
Disputed dues - Others	-	-
Sub-Total	6,435.22	11,249.18

MSME - Undue	-	-
Others - Undue	-	-
	-	-
	6,435.22	11,249.18



FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD. DEVELOPERS INDIA PVT. LTD.

Santosh Kumar
Director

SANTOSH KUMAR
MANAGING DIRECTOR
DIN : 06576319

Sudha
Director

SUDHA DEVI
DIRECTOR
DIN : 08946776

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 9.1 - Trade Payables ageing Schedule as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	6,435.22	-	6,435.22
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Sub-Total					6,435.22

MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-

Total					6,435.22
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Note 9.2 - Trade Payables ageing Schedule as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	11,249.18	-	-	11,249.18
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Sub-Total					11,249.18

MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-

Total					11,249.18
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FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

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DIN : 08946776

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.
CIN : U45200JH2013PTC001344
GE-3,CITY CENTRE,SECTOR-4
BOKARO STEEL CITY

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

(Amount in Hundred)

Note 10 - Other Current Liabilities	F.Y. 2023-24	F.Y. 2022-23
Other Payables	-	-
Total	-	-

Note 11 - Short Term Provisions	F.Y. 2023-24	F.Y. 2022-23
Provision - for Employee Benefits		
Salary & Wages Payable	-	-
Director Remuneration	-	-
Provision - for Tax		
Provision for Tax B/F	868.91	867.79
Add : Made During the year	-	1.12
	868.91	868.91
Less : Paid/Adjusted During the year	-	-
	868.91	868.91
Others Provisions		
Audit Fee Payable	40.00	200.00
	40.00	200.00
Total	908.91	1,068.91



FOR & ON BEHALF OF BOARD OF DIRECTOR

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Santosh Kumar

Director

SANTOSH KUMAR
MANAGING DIRECTOR

DIN : 06576319

Sudha Devi

Director

SUDHA DEVI
DIRECTOR

DIN : 08946776

Notes to Financial Statement for the year ended 31st March

Note 12 - Property, Plant and Equipment

SR. NO.	DESCRIPTION	GROSS CARRYING AMOUNT			ACCUMULATED DEPRECIATION				NET CARRYING AMOUNT			
		OPENING BALANCE	ADDITION DURING THE YEAR	DELETIONS DURING THE YEAR	CLOSING BALANCE	DEPRECIATION RATE	OPENING CUMULATIVE BALANCE	DEPRECIATION AMORTISATION FOR THE YEAR	DEPRECIATION ADJUSTED	CLOSING CUMULATIVE BALANCE	CLOSING BALANCE	OPENING BALANCE
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Building Construction	2,880.00	-	-	2,880.00	-	-	-	-	-	-	2,880.00
3	Plant & Machinery	-	-	-	-	-	-	-	-	-	-	-
4	Furniture	-	-	-	-	-	-	-	-	-	-	-
5	Vehicle	-	-	-	-	-	-	-	-	-	-	-
6	Office Equipment	965.33	-	-	965.33	-	916.97	-	916.97	-	48.36	48.36
7	Computer	418.50	-	-	418.50	-	397.57	-	397.57	-	20.93	20.93
TOTAL		4,263.83	-	-	4,263.83	-	1,314.54	-	1,314.54	-	2,949.29	2,949.29

Depreciation Schedule (As per Income Tax Act, 1961)

SR. NO.	NAME OF ASSETS	OPENING BALANCE	ADDITION / (SLAE) AFTER SEPT.		GROSS TOTAL	DEP. RATE	DEPRECIATION ON ASSETS EXISTING		CLOSING WDV
			UPTO SEPT.	AFTER SEPT.			UPTO SEPT.	AFTER SEPT.	
1	Land	-	-	-	-	-	-	-	-
2	Building Construction	2,880.00	-	-	2,880.00	-	-	-	2,880.00
3	Plant & Machinery	301.14	-	-	301.14	-	-	-	301.14
4	Furniture	-	-	-	-	-	-	-	-
5	Vehicle	-	-	-	-	-	-	-	-
6	Office Equipment	460	-	-	460	-	-	-	460
TOTAL		3,185.74	-	-	3,185.74	-	56.22	-	3,185.74
PREVIOUS YEAR		3,241.96	-	-	3,241.96	-	-	-	3,185.74

Deferred Tax Calculation		
Particulars	F.Y. -	F.Y. - 1 - 1
WDV as per The Companies Act, 2013	-	56.22
The Income Tax Act, 1961	-	16.24
Difference	-	(6,96,411.54)
Deferred Tax Liability (Asset)	-	(1,81,067.00)

Note No 12.1 - Deferred Tax		
Particulars	F.Y. -	F.Y. - 1 - 1
Opening Deferred Tax Liability	19.03	5.47
Add: Deferred tax liability Due to Depreciation	-	13.56
Deferred Tax Liability (Asset)	19.03	19.03



FOR & ON BEHALF OF BOARD OF DIRECTOR
 AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD. AND
 DEVELOPERS INDIA PVT. LTD.
Santosh Kumar
 Director

SANTOSH KUMAR
 MANAGING DIRECTOR
 DIN : 06576319

SUDHA DEVI
 DIRECTOR
 DIN : 08946776

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 13 - Non-Current Investment	F.Y. 2023-24	F.Y. 2022-23
Investment property	-	-
Investments in Equity Instruments	-	-
Investments in preference shares	-	-
Investments in Government or trust securities	-	-
Investments in debentures or bonds	-	-
Investments in Mutual Funds	-	-
Investments in partnership firms	-	-
Other non-current investments	-	-
Total	-	-

Note 14 - Long Term Loan & Advances	F.Y. 2023-24	F.Y. 2022-23
Capital Advances	-	-
Loans and advances to related parties	-	-
Other Loan & Advances	-	-
Kamlesh Pathak	-	-
S K Pathak	-	-
Total	-	-

Note 15 - Other Non-Current Assets	F.Y. 2023-24	F.Y. 2022-23
Long Term Trade Receivables	-	-
	-	-
Security Deposits		
JSEB (Security Deposit)	24.80	24.80
	-	-
	24.80	24.80
Others	-	-
	-	-
Total	24.80	24.80



FOR & ON BEHALF OF BOARD OF DIRECTOR

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CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

Notes to Financial Statement for the year ended 31st March

(Amount in Hundred)

Note 16 - Current Investment	F.Y. 2023-24	F.Y. 2022-23
Investments in Equity Instruments	-	-
Investments in preference shares	-	-
Investments in Government or trust securities	-	-
Investments in debentures or bonds	-	-
Investments in Mutual Funds	-	-
Investments in partnership firms	-	-
Other non-current investments	-	-
Total	-	-

Note 17 - Inventories	F.Y. 2023-24	F.Y. 2022-23
Raw materials	-	-
Work-in-progress	5,746.40	5,746.40
Finished goods	-	-
Stock-in-trade (in respect of goods acquired for trading)	-	-
Stores and spares	-	-
Loose tools	-	-
Others	-	-
Total	5,746.40	5,746.40



FOR & ON BEHALF OF BOARD OF DIRECTOR

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Santosh Kumar
Director

SANTOSH KUMAR
MANAGING DIRECTOR
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Sudha

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Director

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CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 18 - Trade Receivables	F.Y. 2023-24	F.Y. 2022-23
Unsecured - Considered Good		
Trade Receivables	-	-
Unsecured - Considered Good		
Trade Receivables	-	-
Total	-	-

18.1 Trade Receivables ageing Schedule as at March 31

Particulars	F.Y. 2023-24	F.Y. 2022-23
Considered Good		
<u>(i) Undisputed Trade Receivables - Considered Good</u>		
Unbilled amounts	-	-
Not Due	-	-
Less than 1 years	-	-
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	-	-
Considered Doubtful		
<u>(i) Undisputed Trade Receivables - Considered Doubtful</u>		
Unbilled amounts	-	-
Not Due	-	-
Less than 1 years	-	-
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	-	-



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AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

Sudha
Director

SUDHA DEVI
DIRECTOR
DIN : 08946776

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

(Amount in Hundred)

Note 21 - Other Current Assets	F.Y. 2023-24	F.Y. 2022-23
TDS		
Balance B/F	-	-
Add : During the Year	-	-
Less Refund/Adjusted	-	-
GST Input	778.86	778.86
Total	778.86	778.86



FOR & ON BEHALF OF BOARD OF DIRECTOR

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.*Santosh kumar*SANTOSH KUMAR Director
MANAGING DIRECTOR
DIN : 06576319AARADHYA INFRASTRUCTURE AND
DEVELOPERS INDIA PVT. LTD.*Sudha*SUDHA DEVI Director
DIRECTOR
DIN : 08946776

AARADHYA INFRASTRUCTURE AND DEVELOPERS INDIA PVT. LTD.

CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 22: Sales	F.Y. 2023-24	F.Y. 2022-23
(Operating Revenue)		
Sale of Products	-	-
Sale of Services	-	-
Other Operating Revenues	-	-
Receipts From Contract Works	-	-
Total	-	-

Note 23: Other Income	F.Y. 2023-24	F.Y. 2022-23
Income From Other Sources	62.00	55.00
	-	-
Total	62.00	55.00

Note 24: Cost of Materials Consumed	F.Y. 2023-24	F.Y. 2022-23
Consumable Gas	-	-
Consumable Stores	-	-
Total	-	-

Note 25: Purchase of Stock-in-Trade	F.Y. 2023-24	F.Y. 2022-23
	-	-
	-	-
Total	-	-

Note 26: Changes in Inventory	F.Y. 2023-24	F.Y. 2022-23
Opening balance of work-in-progress	-	-
Closing balance of work-in-progress	-	-
Total	-	-

Note 27: Employee Benefit Expense	F.Y. 2023-24	F.Y. 2022-23
Salary (Contractual)	-	-
Staff & Labour Welfare	-	-
Salaries & wages	-	-
Additional Welfare Allowance	-	-
EPF Employer's Contribution	-	-
ESI Employer's Contribution	-	-
Directors Remuneration	-	-
Total	-	-

Note 28: Finance Cost	F.Y. 2023-24	F.Y. 2022-23
Bank Charges	0.01	6.53
Bank Interest on CC	-	-
Bank Interest on TL	-	-
Total	0.01	6.53



FOR & ON BEHALF OF BOARD OF DIRECTOR

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Santosh Kumar

Sudha

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CIN : U45200JH2013PTC001344

GE-3,CITY CENTRE,SECTOR-4

BOKARO STEEL CITY

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

(Amount in Hundred)

Note 29: Other Expenses	F.Y. 2023-24	F.Y. 2022-23
Audit Fee	40.00	40.00
General Expenses	-	-
BPAMS Labour Cess	-	-
Total	40.00	40.00

FOR & ON BEHALF OF BOARD OF DIRECTOR

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