

**STATEMENT OF ACCOUNTS**

**AND**

**REPORT**

**OF**

***PRARTHANA CREATIONS PRIVATE LIMITED***

***CIN: U45400JH2008PTC010149***

***Registered Office: Shop No. 601, 6<sup>th</sup> Floor, Modi Heights Phase  
2, Ratu Road, Ranchi-834001 JH***

**AS ON**

**31<sup>ST</sup> MARCH 2025**

**U.NARAIN & CO.**

***Chartered Accountants***

**Commerce House, 2<sup>nd</sup> Floor ,  
Sarda Babu Street, Ranchi – 834 001**

**Phone : 9431114501**

**Independent Auditor's Report**

TO  
THE MEMBERS OF  
PRARTHANA CREATIONS PRIVATE LIMITED

**REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

**OPINION**

We have audited the accompanying standalone financial statements of **M/s Prarthana Creations Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit 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 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 Board's Report including Annexures to Board's Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 during the course of our audit or otherwise appears to be materially misstated.

#### **RESPONSIBILITY OF MANAGEMENT FOR STANDALONE FINANCIAL STATEMENTS**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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 statement 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the entity 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 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 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 purpose of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as 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 standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act; and
- f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, as required under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act') is not applicable to the company.
- g) Section 197 is applicable only to Public Companies, and accordingly, reporting under Section 197(16) of the Companies Act, 2013 is not applicable to the Company.
- 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 positions.
- (ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- (iii) There has not been an occasion in case of the Company during the year under report to transfer any sum to the Investor Education and Protection Fund, as such the question of commenting under this clause does not arise.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds other than as disclosed in the notes to the accounts (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 its knowledge and belief, no funds other than as disclosed in the notes to the accounts (which are



**U.NARAIN & CO.**  
CHARTERED ACCOUNTANTS

Commerce House, 2<sup>nd</sup> Floor  
Sarda Babu Street, Ranchi – 834001  
Ph : 9431114501  
9431306066  
E-mail : unarainco@gmail.com

RANCHI-KOLKATA-PATNA-HAZARIBAGH

material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the 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 misstatement.

- (v) The Company has neither declared nor paid any dividend during the year.
- (vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of accounts for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

2. As required by 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 Act, is not applicable to the Company.

Place : Ranchi  
Date : 05.09.2025

For U. Narain & Co.  
(Chartered Accountants)  
FRN: 000935C

(CA. Rajiv Ranjan)  
Partner  
M. No. 053510

UDIN 25053510BM1UHV5544



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

Balance Sheet as at 31st March, 2025

(Rs in Hundreds)

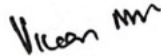
Particulars	Note No.	As at 31-Mar-25	As at 31-Mar-24
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share capital	2	71,750.00	71,750.00
(b) Reserves and surplus	3	7,98,415.63	7,96,183.27
(c) Money received against share warrants		-	-
<b>Total Shareholders' Funds</b>		<b>8,70,165.63</b>	<b>8,67,933.27</b>
<b>(2) Share application money pending allotment</b>			
		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	4	-	31,620.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-term provisions		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>31,620.00</b>
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables:-	5		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		1,63,240.79	1,66,600.49
(c) Other current liabilities	6	7,45,949.86	2,09,678.05
(d) Short-term provisions	7	1,976.24	5,751.01
<b>Total Current Liabilities</b>		<b>9,11,166.89</b>	<b>3,82,029.55</b>
<b>Total Equity And Liabilities</b>		<b>17,81,332.52</b>	<b>12,81,582.82</b>
<b>II. Assets</b>			
<b>(1) Non-Current Assets</b>			
(a) Property Plant & Equipment and Intangible assets			
(i) Property Plant & Equipment	8	37,423.61	47,830.14
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	9	2,21,175.40	2,19,679.81
(c) Deferred tax assets (net)	10	5,660.24	4,008.24
(d) Long-term Loans and Advances			
(e) Other non-current assets	11	125.50	125.50
<b>Total Non-Current Assets</b>		<b>2,64,384.75</b>	<b>2,71,643.69</b>
<b>(2) Current Assets</b>			
(a) Current investments	12	180.18	97,599.22
(b) Inventories	13	10,76,817.36	5,30,942.91
(c) Trade receivables	14	2,259.58	-
(d) Cash and cash equivalents	15	1,08,996.08	1,37,876.39
(e) Short-term loans and advances	16	3,28,694.57	2,43,520.61
(f) Other current assets		-	-
<b>Total Current Assets</b>		<b>15,16,947.77</b>	<b>10,09,939.13</b>
<b>Total Assets</b>		<b>17,81,332.52</b>	<b>12,81,582.82</b>
Significant Accounting Policies & Notes forming part of Financial Statements		1 to 25	

FOR AND ON BEHALF OF THE BOARD

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR U. NARAIN & CO.  
Chartered Accountants



Rahul Modi  
Director  
(00456819)



Vikash Modi  
Director  
(00456854)

(CA. Rajiv Ranjan)  
Partner

Date: 05.09.2025  
Place: Ranchi



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

Statement of Profit & Loss for the year ended 31st March, 2025

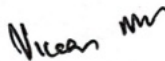
Particulars	Note No.	Year ended 31-Mar-25	Year ended 31-Mar-24
<i>(Rs in Hundreds)</i>			
I. Revenue from operations	17	1,89,180.00	1,34,880.00
II. Other income	18	20,494.39	12,012.07
<b>III. Total Income (I + II)</b>		<b>2,09,674.39</b>	<b>1,46,892.07</b>
<b>IV. Expenses:</b>			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	19	62,497.34	84,708.23
Employee Benefit Expense	20	14,891.98	23,536.11
Finance costs	21	26.11	39.02
Depreciation and Amortization Expense	22	21,308.02	16,651.22
Other Expenses	23	1,08,394.34	6,551.89
<b>Total Expenses</b>		<b>2,07,117.79</b>	<b>1,31,486.47</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)</b>		<b>2,556.60</b>	<b>15,405.60</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>2,556.60</b>	<b>15,405.60</b>
VIII. Extraordinary items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>2,556.60</b>	<b>15,405.60</b>
X. Tax Expense:			
Current Tax		1,976.24	5,751.01
Deferred Tax		(1,652.00)	(1,615.46)
Short Provision of Income Tax Previous Year		-	-
Total Tax Expense		324.24	4,135.55
<b>XI. Profit (Loss) for the period (IX - X)</b>		<b>2,232.36</b>	<b>11,270.05</b>
<b>Earnings Per Share</b>	24		
(1) Basic		0.31	1.57
(2) Diluted		0.31	1.57
Significant Accounting Policies & Notes forming part of Financial Statements	1 to 25		

FOR AND ON BEHALF OF THE BOARD

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR U. NARAIN & CO.  
Chartered Accountants



Rahul Modi  
Director  
(00456819)



Vikash Modi  
Director  
(00456854)

(CA. Rajiv Ranjan)  
Partner

Date: 05.09.2025  
Place: Ranchi



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025**

**Company Information**

Prarthana Creations Private Limited (the Company) is a private company limited by shares domiciled in India and incorporated on 23th May 2008, under the provisions of Companies Act, 1956. The Company is engaged in the business of Real Estate.

The financial statements as at 31st March, 2025 present the financial position of the Company.

**1 SIGNIFICANT ACCOUNTING POLICIES :**

(a) **Basis of Preparation of Financial Statements**

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements are prepared on accrual basis under the historical cost convention. The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

(b) **Use of Estimates**

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

(c) **Revenue Recognition :**

All expenses and income to the extent considered payable and receivable respectively, unless specifically stated to be otherwise, are accounted for on mercantile basis.

(d) **Property, Plant & Equipment:**

**1. Gross Block**

Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment loss, if any. The cost of Property, Plant & Equipment comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use.

Subsequent expenditures related to an item of Property, Plant & Equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

**2. Depreciation**

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

(e) **Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. All investments are usually measured at cost.

(f) **Leases**

(i) Operating Lease Payments are recognized as an expense in the Statement of Profit & Loss on a straight line basis over the lease term. (ii) Assets under Financial Lease are capitalized at the inception of the lease term at the lower of fair value of the leased property and present value of minimum lease payments. (iii) Asset given under operating Leases are included under Fixed Assets. Lease income on these assets is recognized in the statement of Profit & Loss on a straight line basis over the lease term.

(g) **Borrowing Cost**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.



(h) **Income Taxes**

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

(i) **Provisions & Contingent Liabilities**

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

Contingent Liabilities are generally not provided for and are disclosed by way of notes to the accounts.

(j) **Government Grant & Subsidies**

Grants & Subsidies from the Government are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grant / subsidy will be received. Government Grants related to depreciable assets are treated as deferred income and recognized in the Statement of Profit & Loss in equal amounts over the expected useful life of the related assets. Government Grants related to revenue are recognized on systematic basis in statement of Profit & Loss over the period necessary to match them with the related costs which they are intended to compensate.

(k) **Foreign Currency Transaction**

i. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

ii. Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.

iii Non monetary foreign currency items are carried at cost.

iv Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit & Loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

(l) **Retirement And Employee Benefits**

i. Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.

ii. Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

(m) **Research And Development**

Expenditure on research phase is recognized as an expense when it is incurred. Expenditure on development phase is recognized as an intangible asset if it is likely to generate probable future economic benefits.

(n) **Earning Per Share**

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

(o) **Inventories :**

Flats/Shops: At cost or Market price whichever is less  
Work in progress: At Cost



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**2 SHARE CAPITAL**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Authorised Shares</b>		
8,00,000 (Previous Year : 8,00,000) Equity Shares, Rs. 10 Par Value	80,000.00	80,000.00
	<b>80,000.00</b>	<b>80,000.00</b>
<b>Issued, subscribed and fully paid-up shares</b>		
717500 (Previous Year : 717500) Equity Shares, Rs. 10 Par Value	71,750.00	71,750.00
	<b>71,750.00</b>	<b>71,750.00</b>

**a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

Equity	31-Mar-25		31-Mar-24	
	No.	Amount (Rs. in Hundreds)	No.	Amount (Rs. in Hundreds)
At The beginning of the period	7,17,500	71,750.00	7,17,500	71,750.00
Add: Issued during the year	-	-	-	-
<b>Outstanding at the end of the period</b>	<b>7,17,500</b>	<b>71,750.00</b>	<b>7,17,500</b>	<b>71,750.00</b>

**b. Notes- Terms/right 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. Dividend if any, declared by the company is to be received in Indian Currency. The dividend proposed if any by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

**c. Details of Shareholders holding more than 5% shares in the Company**

	31-Mar-25		31-Mar-24	
	No.	% holding in the class	No.	% holding in the class
<b>Equity Shares, Rs. 10 Par Value</b>				
Radhika Modi	73,700	10.27	47,000	6.55
Abha Devi Modi	84,350	11.76	76,000	10.59
Ravindra Kumar Modi	81,000	11.29	81,000	11.29
Keshav Agarwal	-	-	1,26,700	17.66
Prabha Agarwal	79,150	11.03	-	-
Hari Lal Patel	38,000	5.30	38,000	5.30
Prarthana Tradelink Pvt Ltd	2,04,000	28.43	2,04,000	28.43
Prarthana Estates Pvt Ltd	38,500	5.37	38,500	5.37

**d. Details of Shares held by the promoter at the end of the year**

March 31, 2025			
Promoter Name	No. of Shares	% of Total Shares	% Change during the year
Abha Devi Modi	84,350	11.76	1.17
Keshav Agarwal	-	-	(17.66)
Prabha Agarwal	79,150	11.03	11.03
Prarthana Estates Pvt Ltd	38,500	5.37	-
Prarthana Modi	10,000	1.39	-
Prarthana Tradelink Pvt Ltd	2,04,000	28.43	-
Radhika Modi	73,700	10.27	3.72
Rahul Modi	33,000	4.60	-
Rahul Modi, Karta of Rahul Modi HUF	10,300	1.44	-
Ravindra Kumar Modi	81,000	11.29	-
Rohit Modi	10,000	1.39	-
Rohit Modi, Karta of Rohit Modi HUF	7,000	0.98	-
Vikas Modi	29,500	4.11	1.74
Vikas Modi, Karta of Vikas Modi HUF	7,000	0.98	-
<b>Total</b>	<b>6,67,500</b>	<b>93.04</b>	



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

March 31, 2024

Promoter Name	No. of Shares	% of Total Shares	% Change during the year
Abha Devi Modi	76,000	10.59	-
Keshav Agarwal	1,26,700	17.66	-
Prarthana Estates Pvt Ltd	38,500	5.37	-
Prarthana Modi	10,000	1.39	-
Prarthana Tradelink Pvt Ltd	2,04,000	28.43	-
Radhika Modi	47,000	6.55	-
Rahul Modi	33,000	4.60	-
Rahul Modi, Karta of Rahul Modi HUF	10,300	1.44	-
Ravindra Kumar Modi	81,000	11.29	-
Rohit Modi	10,000	1.39	-
Rohit Modi, Karta of Rohit Modi HUF	7,000	0.98	-
Vikas Modi	17,000	2.37	-
Vikas Modi, Karta of Vikas Modi HUF	7,000	0.97	-
<b>Total</b>	<b>6,67,500</b>	<b>93.03</b>	

**3 RESERVES & SURPLUS**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Securities premium account</b>		
Balance as per the last financial account	6,36,750.00	6,36,750.00
Add: Transferred during the year	-	-
<b>Total</b>	<b>6,36,750.00</b>	<b>6,36,750.00</b>
<b>Surplus/(deficit) in the statement of profit and loss</b>		
Balance as per the last financial account	1,59,433.27	1,48,163.22
Add: Profit For The Year	2,232.36	11,270.05
<b>Closing Balance to be Shown in Balance Sheet</b>	<b>1,61,665.63</b>	<b>1,59,433.27</b>
<b>Total Reserves and Surplus</b>	<b>7,98,415.63</b>	<b>7,96,183.27</b>

**4 LONG-TERM BORROWINGS**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Unsecured</b>		
<b>Loans and Advances from Related Parties</b>		
Loan from Directors & Relatives	-	31,620.00
<b>Total</b>	<b>-</b>	<b>31,620.00</b>

**6 OTHER CURRENT LIABILITIES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Liability for Expenses	30,593.64	53,876.83
Advance from Customers	7,06,500.68	1,50,390.67
ESI Payable	29.26	16.81
EPF Payable	322.50	228.24
GST Payable	5,530.00	35.00
TDS Payable	2,973.78	5,130.50
<b>Total</b>	<b>7,45,949.86</b>	<b>2,09,678.05</b>

**7 SHORT TERM PROVISION**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
For Taxation	1,976.24	5,751.01
<b>Total</b>	<b>1,976.24</b>	<b>5,751.01</b>



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

<b>9 NON CURRENT INVESTMENTS</b>		
	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Other Investment - Unquoted		
Investment in Partnership Firm		
M/s Advik Developers (Refer Note No. 25(c))	2,21,075.40	2,19,579.81
Prarthana Promoter LLP (Refer Note No. 25(c))	100.00	100.00
<b>Total</b>	<b>2,21,175.40</b>	<b>2,19,679.81</b>
<b>10 DEFERRED TAX ASSETS</b>		
During the year, the company has accounted for deferred tax in accordance with Accounting Standard – 22, i.e. Accounting for Taxes on Income, issued by the Institute of Chartered of Accountants of India. Consequently, the company has recognized in these financial statements the deferred tax assets and has credited the Profit & Loss Account with the Deferred Tax Asset relating to the year of Rs. 1,652.00/- (In Hundreds)		
The major components of deferred tax asset as at 31st March, 2025 is as follows :		
	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Deferred Tax Assets		
Relating to Fixed Assets	5,660.24	4,008.24
<b>Total</b>	<b>5,660.24</b>	<b>4,008.24</b>
<b>11 OTHER NON CURRENT ASSETS</b>		
	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<u>Unsecured Considered Good</u>		
Security Deposits	125.50	125.50
<b>Total</b>	<b>125.50</b>	<b>125.50</b>
<b>12 CURRENT INVESTMENTS</b>		
	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Trade Investments- Quoted		
Investment in Mutual Funds		
ICICI Prudential Liquid Plan- Regular-Growth (68.120 units NAV as on 31.03.2025 Rs. 380.29 per unit) (68.120 units NAV as on 31.03.2024 Rs. 354.38 per unit)	180.18	180.18
Kotak Saving Fund Regular Growth (Nil units NAV as on 31.03.2025 Rs. 42.0972 per unit) (255353.180 units NAV as on 31.03.2024 Rs. 39.2707 per unit)	-	97,419.04
<b>Total</b>	<b>180.18</b>	<b>97,599.22</b>
Aggregate Amount of Quoted Investments	180.18	97,599.22
Market Value of Quoted Investments	259.05	1,00,520.38
<b>13 INVENTORIES</b>		
	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Stock-in-trade (At Cost)		
Work in Progress	9,33,865.19	3,80,493.40
Space in Hand(Finished Stock)	1,42,952.17	1,50,449.51
<b>Total</b>	<b>10,76,817.36</b>	<b>5,30,942.91</b>



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**15 CASH AND CASH EQUIVALENTS**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Cash in Hand	2,847.08	2,971.71
	<u>2,847.08</u>	<u>2,971.71</u>
<p>Cash in hand has been taken as per books of accounts and as certified by the management.</p>		
<b>Balances with Banks</b>		
Balance with Scheduled Banks ( In Current A/c)	9,539.99	3,838.38
Fixed Deposits with Bank - Maturity < 12 Months	96,609.01	1,31,066.30
Fixed Deposits with Bank - Maturity > 12 Months	-	-
	<u>1,06,149.00</u>	<u>1,34,904.68</u>
<b>Total</b>	<u>1,08,996.08</u>	<u>1,37,876.39</u>

**16 SHORT TERM LOAN AND ADVANCES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Unsecured, Considered Good</b>		
<b>Balances with government authorities</b>		
IT Refund	7,071.28	7,071.28
TDS/TCS	8,873.85	4,457.69
Advance Income Tax	-	500.00
GST Credit/Cenvat Credit	46,158.48	28,350.25
<b>Other Loans &amp; Advances</b>		
Land Advance	2,59,846.93	2,00,346.93
Advance to Suppliers	6,744.03	2,794.46
<b>Total</b>	<u>3,28,694.57</u>	<u>2,43,520.61</u>



PRARTHANA CREATIONS PRIVATE LIMITED  
RANCHI

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**5 TRADE PAYABLES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	-	-
(b) Interest thereon	-	-
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,63,240.79	1,66,600.49
<b>Total</b>	<b>1,63,240.79</b>	<b>1,66,600.49</b>

\*Amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

Trade payables ageing schedule

As at March 31, 2025	Unbilled	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	
Undisputed Dues						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	1,23,177.37	27,653.97	12,409.45	-	1,63,240.79
Disputed Dues						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
<b>Total</b>	-	<b>1,23,177.37</b>	<b>27,653.97</b>	<b>12,409.45</b>	-	<b>1,63,240.79</b>

As at March 31, 2024	Unbilled	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	
Undisputed Dues						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	1,53,650.87	12,949.62	-	-	1,66,600.49
Disputed Dues						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
<b>Total</b>	-	<b>1,53,650.87</b>	<b>12,949.62</b>	-	-	<b>1,66,600.49</b>



PRARTHANA CREATIONS PRIVATE LIMITED  
RANCHI

14 **TRADE RECEIVABLES**

	Amount (Rs.in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Unsecured, Considered Good</b>		
Trade Receivables	2,259.58	-
<b>Total</b>	2,259.58	-

Trade Receivables ageing schedule for trade receivables outstanding

As at March 31, 2025	Unbilled	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered good	-	2,259.58	-	-	-	-	2,259.58
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-

As at March 31, 2024	Unbilled	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**8 PROPERTY PLANT AND EQUIPMENTS**

Particulars	GROSS BLOCK				DEPRECIATION AND AMORTIZATION				Amount (Rs.)
	As on 01.04.2024	Additions/ Adjustments during the period	Deductions/ Retirement during the period	As on 31.03.2025	Upto 31.03.2024	During the year	Deductions/ Adjustments during the period	Upto 31.03.2025	As on 31.03.2025
<b>Motor Vehicles</b>									
Car	52,565.79	-	17,944.98	34,620.81	26,075.38	6,067.02	10,881.47	21,260.93	13,359.88
Scooter/Motorcycle	1,149.60	-	-	1,149.60	1,049.97	19.36	-	1,069.33	80.27
<b>Plant &amp; Machinery</b>									
Machine & Tools	24,620.40	16,185.00	-	40,805.40	5,432.21	13,624.42	-	19,056.63	21,748.77
<b>Office Equipment</b>									
Mobile Phone	1,666.93	400.00	-	2,066.93	327.07	724.40	-	1,051.47	1,015.46
Air Conditioners	-	1,380.00	-	1,380.00	-	512.91	-	512.91	867.09
Television	490.00	-	-	490.00	208.68	87.86	-	296.54	193.46
Computer & Printers	572.36	-	-	572.36	141.63	272.05	-	413.68	158.68
<b>Total</b>	<b>81,065.08</b>	<b>17,965.00</b>	<b>17,944.98</b>	<b>81,085.10</b>	<b>33,234.94</b>	<b>21,308.02</b>	<b>10,881.47</b>	<b>43,661.49</b>	<b>37,423.61</b>

Particulars	GROSS BLOCK				DEPRECIATION AND AMORTIZATION				NET BLOCK
	As on 01.04.2023	Additions/ Adjustments during the period	Deductions/ Retirement during the period	As on 31.03.2024	Upto 31.03.2023	During the year	Deductions/ Adjustments during the period	Upto 31.03.2024	As on 31.03.2024
<b>Motor Vehicles</b>									
Car	46,940.31	11,117.57	5,492.09	52,565.79	20,455.32	10,591.35	4,971.29	26,075.38	26,490.41
Scooter/Motorcycle	1,149.60	-	-	1,149.60	1,018.77	31.20	-	1,049.97	99.63
<b>Plant &amp; Machinery</b>									
Machine & Tools	-	24,620.40	-	24,620.40	-	5,432.21	-	5,432.21	19,188.19
<b>Office Equipment</b>									
Mobile Phone	-	1,666.93	-	1,666.93	-	327.07	-	327.07	1,339.86
Television	490.00	-	-	490.00	80.92	127.76	-	208.68	281.32
Computer & Printers	-	572.36	-	572.36	-	141.63	-	141.63	430.73
<b>Total</b>	<b>48,579.91</b>	<b>37,977.26</b>	<b>5,492.09</b>	<b>81,065.08</b>	<b>21,555.01</b>	<b>16,651.22</b>	<b>4,971.29</b>	<b>33,234.94</b>	<b>47,830.14</b>



**PRARTHANA CREATIONS PRIVATE LIMITED**

**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**17 REVENUE FROM OPERATION**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Sale of Products</b>		
Sale of Space	78,960.00	1,34,880.00
Construction Receipts	1,10,220.00	-
<b>Total</b>	<b>1,89,180.00</b>	<b>1,34,880.00</b>

**18 OTHER INCOME**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Income from Capital Gain	8,960.86	5,874.65
Interest on Fixed Deposits	4,109.85	5,157.63
Profit on Sale of Assets	4,036.49	229.20
Income from Partnership Firm	2,503.77	-
Sundry Balance W/off	883.42	750.59
<b>Total</b>	<b>20,494.39</b>	<b>12,012.07</b>

**19 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Inventories At The Beginning Of The Year</b>		
Space in Hand	1,50,449.51	2,35,157.74
Add Space Purchased	55,000.00	-
	2,05,449.51	2,35,157.74
<b>Inventories At The End Of The Year</b>		
Space in Hand	1,42,952.17	1,50,449.51
<b>(Increase)/Decrease</b>	<b>62,497.34</b>	<b>84,708.23</b>

**20 EMPLOYEE BENEFIT EXPENSES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Salary	14,806.00	23,518.31
Staff Welfare	85.98	17.80
<b>Total</b>	<b>14,891.98</b>	<b>23,536.11</b>

**21 FINANCE COST**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Bank Charges	26.11	39.02
<b>Total</b>	<b>26.11</b>	<b>39.02</b>



**PRARTHANA CREATIONS PRIVATE LIMITED**

**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**22 DEPRECIATION AND AMORTISATION EXPENSES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
Depreciation on Property Plant & Equipments	21,308.02	16,651.22
<b>Total</b>	<b>21,308.02</b>	<b>16,651.22</b>

**23 OTHER EXPENSES**

	Amount (Rs. in Hundreds)	
	31-Mar-25	31-Mar-24
<b>Construction Expenses</b>		
<b>Material Purchases</b>		
Cement & Concrete	9,345.99	-
Fabrication Items	4,095.80	-
Doors & Windows	8,474.55	-
Iron & Steel	60,157.64	-
	<b>82,073.98</b>	<b>-</b>
<b>Other Direct Expenses</b>		
Civil Contractor	12,064.00	-
Shuttering Expense	4,531.66	-
	<b>16,595.66</b>	<b>-</b>
	<b>98,669.64</b>	<b>-</b>



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025**

**Administrative Expenses**

Donation	-	510.00
Sales Commission	1,579.00	-
Repair & Maintenance	144.26	66.23
Filing Fees	50.12	15.04
Legal & Professional Fees	660.77	2,084.30
Office Expenses	25.96	38.66
GST Paid	4.42	200.00
Insurance	905.88	478.64
Registration Fees	900.17	150.08
Interest on TDS	335.58	544.26
Professional Tax	52.75	63.62
Telephone Expenses	337.37	-
Travelling & Conveyance	3,139.24	1,693.06
Firm Income Tax	781.18	-
Payment to Auditors		
As Auditor	700.00	600.00
GST on Audit Fees	108.00	108.00
<b>Total</b>	<b><u>1,08,394.34</u></b>	<b><u>6,551.89</u></b>

**24 EARNINGS PER SHARE (EPS)**

	<u>31-Mar-25</u>	<u>31-Mar-24</u>
Profit after taxation (Rs. in Hundreds)	2,232.36	11,270.05
Weighted number of equity shares outstanding during the period (in No.)	7,17,500	7,17,500
Nominal Value of Shares (in Rupees)	100	100
<b>Basic and diluted EPS (in Rs.)</b>	<b><u>0.31</u></b>	<b><u>1.57</u></b>



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

**25 ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS:**

- (a) Balance Confirmations from parties are still awaited
- (b) Previous year figures have been regrouped & rearranged wherever necessary to correspond with the current year's classification/ disclosure.
- (c) **Investment in Capital of Partnership Firm:**

The Company is a Partner in M/s Advik Developers. The name of the partners, Their Capital Contributions & their prospective profit/loss sharing ratios are as under:

Name of Partner	Capital Contribution (Rs. in Hundreds)		Profit/ Loss sharing ratio	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
<b>Advik Developers</b>			%	%
Narayan Prasad Jalan	Not Available	74,000.00	20	20
Savita Adukia	Not Available	1,01,750.00	20	20
Prarthana Creations Private Limited	2,21,075.40	2,19,579.81	60	60

The Company is a Partner in M/s Prarthana Promoter LLP. The name of the partners, Their Capital Contributions & their prospective profit/loss sharing ratios are as under:

Name of Partner	Capital Contribution (Rs. in Hundreds)		Profit/ Loss sharing ratio	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
Abhishek Distributors Private Limited	10,000	10,000	5.00%	5.00%
Abhishek Narsaria	10,000	10,000	45.00%	45.00%
Prarthana Creations Private Limited	10,000	10,000	5.00%	7.50%
Rahul Modi	10,000	10,000	18.00%	17.50%
Vikash Modi	10,000	10,000	18.00%	17.50%
Keshav Agarwal	-	10,000	-	7.50%
Abha Devi Modi	10,000	-	9.00%	-

(d) **Related Party Disclosures:**

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

- (i) List of related parties where control exists and related parties with whom transactions have taken place during the year and relationships:

Name of Related Party	Relationship
Keshav Agarwal	Director
Prabha Agarwal	Director



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

Utsav Modi	Director
Rahul Modi	Director
Vikash Modi	Director
Rohit Modi	Director Relatives
Radhika Modi	Director Relatives
Usha Agarwal	Director Relatives
Prarthana Modi	Director Relatives

(ii) Details of related party transactions:

Nature of Transactions	Name of Related Party	Amount (in Rs. Hundred)
Unsecured Loan taken	Radhika Modi	1,750.00
Unsecured Loan taken	Prarthana Modi	10,000.00
Unsecured Loan taken	Rahul Modi	40,000.00
Unsecured Loan Repaid	Radhika Modi	2,750.00
Unsecured Loan Repaid	Prarthana Modi	10,000.00
Unsecured Loan Repaid	Rahul Modi	40,000.00
Unsecured Loan Repaid	Usha Agarwal	30,620.00
Director Remuneration	Keshav Agarwal	2,400.00
Director Remuneration	Prabha Agarwal	1,200.00
Director Remuneration	Utsav Modi	4,800.00
Director Remuneration	Rahul Modi	9,600.00
Director Remuneration	Vikash Modi	9,600.00
Salary	Rohit Modi	3,600.00

\*Disclosure of directors and related parties with whom transactions has been taken placed are disclosed.

(e) **Contingent Liabilities and Commitments:**

In the ordinary course of business, the Company faces claims and assertions by various parties. The Company assesses such claims and assertions and monitors the legal environment on an on-going basis with the assistance of external legal counsel, wherever necessary. The Company records a liability for any claims where a potential loss is probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Company provides disclosure in the financial statements but does not record a liability in its accounts unless the loss becomes probable.

The following is a description of claims and assertions where a potential loss is possible, but not probable. The Company believes that none of the contingencies described below would have a material adverse effect on the Company's financial condition, results of operations or cash flows. It is not practicable for the Company to estimate the timings of the cash outflows, if any, pending resolution of the respective proceedings. The Company does not expect any reimbursements in respect of the same.

**Litigations**

The Company is involved in legal proceedings, both as plaintiff and as defendant which the Company does not believe to be of a material nature.

(f) **Key Ratios**

Sl No	Ratios	Numerator	Denominator	March 31, 2025	March 31, 2024	% Variance	Reason for Variance
1.	Current Ratio	Current Assets	Current Liabilities	1.66	2.64	(37.00)%	Advance received from customers



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

2.	Debt Equity Ratio	Total Debt	Shareholder's Equity	-	0.04	-	-
3.	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt service	-	-	-	-
4.	Return on Equity Ratio	Profit for the year less Preference dividend (if any)	Shareholder's Equity	0.26%	1.31%	(80.00)%	Increase in Profit
5.	Inventory Turnover Ratio	Cost of goods sold	Average Inventory	0.20	0.22	(9.00)%	-
6.	Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	167.45	2.90	5678.00%	Increase in turnover but decrease in receivables
7.	Trade Payables Turnover Ratio	Net purchase	Average Trade Payables	-	-	-	-
8.	Net Capital Turnover Ratio	Revenue from Operations	Working Capital	0.31	0.22	41.00%	Increase in turnover
9.	Net Profit Ratio	Net Profit after tax	Revenue from Operations	1.18%	8.36%	(86.00)%	Increase in net profit but increase in turnover
10.	Return on Capital Employed	Earnings before finance cost and tax	Capital Employed	0.29%	1.71%	(83.00)%	Increase in profit
11.	Return on Investment Ratio	Income generated from invested funds	Average invested funds in treasury investments	-	-	-	-

(g) **Additional regulatory information required by Schedule III of Companies Act, 2013**

- (i) **Details of benami property held** - There has been no proceedings initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- (ii) **Wilful defaulter** - Company has not been declared wilful defaulter by any bank or financial institution or the lender.
- (iii) **Undisclosed income** - There has been no such transactions which have not been recorded in the books of accounts but have been surrendered or disclosed as income during the year in the tax assessments under Income tax Act-1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).



**PRARTHANA CREATIONS PRIVATE LIMITED**  
**RANCHI**

- (iv) **Relationship with struck off companies-** The Company do not have any transactions with companies Struck off.
- (v) **Borrowing secured against current assets-** The Company has not taken any borrowings from banks and financial institutions on the basis of security of current assets.
- (vi) **Registration of charges or satisfaction with Registrar of Companies –** There are no charges or satisfactions which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (vii) **Compliance with number of layers of companies -** The Company has complied with the number of layers prescribed under the Companies Act, 2013.
- (viii) **Advance / loan / investment given / received from any person(s) / entity(ies), including foreign entities**
- A. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- a. 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
- b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- B. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- a. 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
- b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ix) **Valuation of PP&E and intangible asset -** The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- (x) **Details of crypto currency or virtual currency -** The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

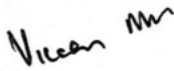
Signature to Notes 1 to 25

FOR AND ON BEHALF OF THE BOARD

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR U. NARAIN & CO.  
Chartered Accountants



Rahul Modi  
Director  
(00456819)



Vikash Modi  
Director  
(00456854)



(CA. RAJIV RANJAN)  
Partner

Date: 05.09.2025  
Place: Ranchi

