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sbsamantabbsr@gmail.com

INDEPENDENT AUDITOR'S REPORT

To The Members Of

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED ("the company"), which comprises the Balance Sheet as at 31ST March 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone Financial Statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

Page 1 of 3

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements .We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Opinion

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 inconformity with the accounting principles generally accepted in India

- a) In case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2023.
- b) In case of Statement of Profit & Loss of the company for the year ended 31st March 2023 of its profit for the year.
- c) In case of Cash Flow Statement of Cash flow of the Company for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. Requirements 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 Act, is **not applicable** to the company.



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- 2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Date: 10709/2 Place: Bhubaneswar

UDIN:

For SB Samanta & Co. Chartered Accountants

Firm Registration No.: 325443E

Dillip Kumar Mishra, FCA

Partner *

Membership No.: 068678.

AUDITED BALANCE SHEET

OF

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN: U45500OR2019PTC032287 DOI: 19/12/2019

For the financial period 2022-23

Regd. Address :PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR,
Khordha ODISHA- 751012



Audited By:

Dillip Kumar Mishra, FCA Partner

SB Samanta and Co Chartered Accountants Plot No: 316/5846, Niladrivihar Chandrasekharpur Bhubaneswar-751021

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED CIN: U45500OR2019PTC032287

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

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STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars As at 31st March, 2023 As at 31st March, 2022 No. **EQUITY AND LIABILITIES** 1 Shareholder's Fund (a) Share Capital 2 100,000 100,000 (b) Reserve & Surplus 3 (47,429) (85,410)2 Share Application Money Pending Allotment 4 3 Non Current Liabilities (a) Long Term Borrowings (b) Deferred Tax Liabilities (net) 5 (c) Other Long Term Liabilities 6 7,700,000 3,900,000 4 Current Liabilities (a) Short Term Borrowings 7 561,011 (b) Trade Payables: 8 20.900 10,900 (A) Total Outstanding dues of Micro Enterprise and **Small Enterprise** (B) Total Outstanding dues of Creditors Other than Micro Enterprise and Small Enterprise (c) Other Current Liabilities 9 (d) Short Term Provisions 10 **Total Liabilities** 8.296.502 3,963,471 II. ASSETS (1) Non - Current Assets (a) Property, Plant & Equipment and Intangible Assets (i) Property, Plant & Equipments 11 (ii) Intangible Assets 12 (iii) Capital Work In Progress 13 (b) Non Current Investments 14 (c) Deferred Tax Assets (net) 5 (d) Long Term Loans & Advances 15 4,500 9,000 (2) Current Assets (a) Current Investments (b) Inventories 16 5,911,953 2,051,445 (c) Trade Receivables 17 (d) Cash and Bank Balances 18 849,049 972,026 (e) Short Term Loans & Advances 19 1,531,000 931,000 (f) Other Current Assets 20 **Total Assets** 8,296,502 3,963,471 Significant accounting policies and estimates 1 The accompanying notes 1 to 37 are an integral part of the financial statement.

As per our report of even date attached.

For

MANTA

Bhubaneswa

ered Acco

SB Samanta and Co

Chartered Accountants

FRN: 325443E

Dillip Kumar Mishra, FCA

Membership No. 068678
Partner

Place: Dated:

5/09/2013,

For and on behalf of the Board of Directors

For Shri Caitanya Builders and Developers Pvt. Ltd.

Director
Managing Director

For Shri Caitanya Builders and Developers Pvt. Ltd.

TUSAR DAS
TUSAR DAS
DireDiregtor
DIN:

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012 STANDALONE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

/Dc \

				(Rs.)
	Particulars	Note	Year ended	Year ended
		No.	31st March, 2023	31st March, 2022
1.	Revenue from operations	21	<u>-</u>	-
II.	Other income	22	-	-
III.	Total Revenue(I+II)		-	-
IV.	Expenses:			
	Cost of materials consumed		-	
	Purchase of Traded Goods	23	<u>.</u>	_
	Changes in inventories of finished goods, by-products and	24		
	work in progress	24	(3,860,508)	(2,001,445)
	Employee benefits expense	25	400,800	384,000
	Finance costs	26	17,081	6,195
	Depreciation and amortization expense		-	- ·
	Other expenses	27	3,480,608	1,628,345
	Total expenses (IV)		37,981	17,095
v.	Profit before tax (III-IV)		(37,981)	(17,095)
VI.	Tax expense :			
	Current tax			
	Deferred tax			
	Income tax relating to earlier years		,	a a a a a a a a a a a a a a a a a a a
			-	-
VII.	Profit for the year		(37,981)	(17,095)
			(33,532)	(17,633)
VIII.	Earnings per equity share (Nominal value per share Rs.10 /	-)		
	- Basic (Rs.)		(3.80)	(1.71)
	- Diluted (Rs.)		(3.80)	(1.71)
	Number of shares used in computing earning per share			
	- Basic (Nos.)		10,000	10,000
	- Diluted (Nos.)			-
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 37 are an integral part of the financial statement.			
N = 10 = 1	our report of even date attached.			

As	per	our	report	of	even	date	attach	ned.
				-			accuoi	

MANTA

Bhubaneswar

For

SB Samanta and Co

Chartered Accountants

Dillip Kumar Mishra, FCA

Membership No. 068678 Partner

FRN: 325443E

Place:

Dated: 2023 For and on behalf of the Board of Directors

For Shri Caitanya Builders and Developers Pvt. Ltd.

> Dir AYINASH KUMAR **Managing Director** DIN:

For Shri Caitanya Builders and Developers Pvt. Ltd.

TUSAR DAS Director DIN:

Notes Forming part of Standalone Financial Statements (Contd.)

Note No: 2

(Rs.)

rticulars	As at 31st Ma	As at 31st March, 2022		
	No. of shares	Amount	No. of shares	Amoun
<u>Authorised</u>				
Equity shares of par value Rs.10 /- each	10,000	1,000,000	10,000	1,000,00
	10,000	1,000,000	10,000	1,000,00
Issued, subscribed and fully paid up				
Equity shares of par value Rs /- each at the beginning of the year Changes during the year	10,000	100,000	10,000	100,00
At the end of the year	10,000.00	100,000	10,000.00	100,00

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

iculars	As at 31st Ma	rch, 2023	As at 31st Ma	arch, 2022
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	10,000.00	100,000	10,000	100,000
Issued during the period		100,000		100,000
Outstanding at the end of the period	10,000.00	200,000	10,000	200,000

(c) The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

[1] - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		As at 31st N	/larch, 2023	As at 31st N	March, 2022
<u>Name</u> (<u>of shareholder</u>	No. of shares		No. of shares	
		held	% of holding	held	% of holding
AVINASH KUMAR		6,000	60.00%	6,000	60.00%
TUSAR DAS		4,000	40.00%	4,000	40.00%
			•		
		10,000	100.00%	10,000	100.00%

(e) Shares hold by the promoters at the end of the year

	As at 31st March, 2023		As at 31st March, 2022	
Name of Promoters	No. of shares		No. of shares	% of tota
	held	% of total shares	held	shares
AVINASH KUMAR	6,000	60.00%	6,000	60.00%
TUSAR DAS	4,000	40.00%	4,000	40.00%
	10,000	100.00%	10,000	100.00%

Note No:3

(Rs.)

articulars	As at 31st March	As at 31st March, 2022		
(a) General reserve /Capital Reserve Balance as per last account Add: Transfer from Retained earnings	(47,429)	(47,429)	(30,334)	(30,334
Balance as per Last Account Add: Surplus as per Statement of Profit and Loss Other Comprehensive Income(net of tax) Amount available for appropriation Less: Appropriations: Dividend on equity shares Tax on dividend	- - 37,981 - (37,981)		- - 17,095.00 - (17,095)	

Notes Forming part of Standalone Financial Statements (Contd.)

Transfer to general reserve Balance at the end of the year	(37,981)	- (17,095)
Total Reserve & Surplus	- 85,410	- 47,429

-		-	×
	-		

Note No:5

Particulars	As at 31st Mar	As at 31st March, 2022		
Tax effect of items constituting deferred tax assets/(liability) Opening Balance Addition during the year		-		

Note No: 6

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Term Loans/ Term Liabilities ~ From Banks ~From Other Parties	-	-
(b) Other Liabilities	7,700,000	3,900,00
	7,700,000	3,900,00

Note No:7

Particulars	As at 31st March, 2023	As at 31st March, 2022
Secured / Unsecured		
(a) Loans repayable on demand:		
~ From Banks		ar ended the second
~From Other Parties		
(b) Loans & Advances from Related Parties	561,011	
(c) Deposits		
(d) Current Maturities of Long Term Borrowings		
(e) Other Loans & Advances (specify nature)		
	561,011	-

Particulars	As at 31st March, 2023		As at 31st March, 2	
TRADE PAYABLES FOR GOODS				
(a) Outstanding dues of micro enterprises and small enterprises (b) Outstanding dues of creditors other than micro enterprises and small			•	
enterprises	•	-	•	
TRADE PAYABLES FOR SERVICES				N.
Outstanding dues of micro enterprises and small enterprises Outstanding dues of creditors other than micro enterprises and small	20,900		10,900	
enterprises	- 20	0,900	•	10,900
	2	0,900		10,900



Notes Forming part of Standalone Financial Statements (Contd.)

Particulars	As at 31st March, 202	3	As at 31st March, 20		
Disputed / Undisputed					
Micro & Small Enterprise					
~ Not Yet Due					
~ Less Than 1 Year	20,900		10,900		
~ 1- 2 Year					
~ 2- 3 Year	[2] [1] [1] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2	, P15			
~More Than 3 Year	- 2	0,900		10,900	
Others					
~ Not Yet Due	하는 사람들은 이 그는 밤 없는 가는 바람이 하셨다.				
~ Less Than 1 Year					
~ 1- 2 Year	그런 그래프라이트 하는 그래 그래도 하다가 가입니다.				
~ 2- 3 Year	[20] - [2				
~More Than 3 Year					
		0,900		10,900	

Note No:9

articulars	As at 31st March, 2023	As at 31st March, 20	
(a) Current Maturities Of Long Term Debts (b) Current Maturities Of Finance Lease Obligations (c) Interest Accrued but not due on borrowings (d) Interest Accrued and due on borrowings (e) Income Received in Advance (f) Unpaid Dividends Application money received for allotment of securities and due for refund (g) and interest accrued thereon (h) Unpaid matured deposits and interest accrued thereon			
(i) Unpaid Matured debentures and interest accrued thereon (j) Others Payables (Statutory Dues Payable)			

Provision for Income Tax		
To the meeting tax	-	
회에서 하다면 경험이 되어 보고 하다 하는 것이 하셨다면 하는 사람들이 되었다. 그는 사람들이 되었다면 없었다.	-	-



Notes Forming part of Standalone Financial Statements (Contd.)

Note No: 13

Particulars	As at 31st March, 2023		3 As at 31st Ma	
Projects Work In Progress			AS de Sist N	iai cii, 2022
- less than 6 months				
- 1 year to 2 years				
- 2 year to 3 years				
- More than 3 years		-		-
rojects Temporarily Suspended - less than 6 months		-		•
- 1 year to 2 years			-	
- 2 year to 3 years			- 1	
- More than 3 years				
		-		-

Note No: 14

(Rs.)

	-current investments					
Part	iculars	Face	Number of	As at 31st	Number of	As at 31st
		value	Shares/units	March,2023	shares / units	March,202
(i)	Designated at fair value through profit or loss: Quoted					
	(a) In equity shares of Companies					
	Fully paid up :			- 1	-	-
	(b) In units of mutual fund		1	-	-	-
(ii)	Unquoted			-		
				-		•

Note No: 15

Long Term Loans & Advances					
Particulars	As at 31st Mar	As at 31st March, 2023		ch, 2022	
i) Capital Advances					
ii) Security Deposits					
iii) Loans & Advances To Related Parties		-			
iv) Other Loans & Advances (specify nature)					
Advance to Suppliers & Others					
Other Receivables					
Prepaid Expenses					
Preliminary Expences not writteen off	4,500		9,000		
		4,500		9,000	
		4,500		9,000	

Note No: 16

Inventories						
Particulars	As at 31st N	As at 31st March, 2023		As at 31st March, 2022		
Raw materials						
Raw materials in transit						
Packing materials						
Work-in-progress	5,911,953		2,051,445			
Finished goods	-	5,911,953	-	2,051,445		
(At lower of cost and net realizable value, unless stated otherw		5,911,953		2,051,445		

Trade Receivables		
Particulars	As at 31st March, 2023	As at 31st March, 2022

Notes Forming part of Standalone Financial Statements (Contd.)

rade Receivables Outstanding from the due date of Payment		- 1			
Undisputed Trade Receivables -considered good		-			-
Undisputed Trade Receivables -considered doubtful Disputed Trade Receivables -considered good					-
Disputed Trade Receivables -considered doubtful		- 7			-
	•	, ;	•		
			1000		-

Particulars	As at 31st March, 2023		As at 31st March, 202	
Disputed/Undisputed, Considered good/ doubtful				
~ Not Yet Due	<u>.</u>		_	
~ Less Than 6 Months			_	
~ 6 Months - 1 Year			_	
~ 1- 2 Year			_	
~ 2- 3 Year			_	
~More Than 3 Year	-		_	

Note No: 18

Particulars	As at 31st Ma	As at 31st March, 2023		rch, 2022
Balances with banks				
In current accounts	3,864		28,066	
In form of Fixed Deposit			,	
Cash on hand	845,185	849,049	943,960	972,026
		849,049		972,026

Note No: 19

Short Term Loans & Advances								
Particulars	As at 31st M	As at 31st Ma	As at 31st March, 2022					
Staff Advance Advance for Expenses Other Advance	- 200,000 1,331,000	1,531,000 1,531,000	- - 931,000	931,000				

Other current assets									
Particulars	As at 31st I	As at 31st N	As at 31st March, 2022						
GST Input Advance Tax Tax Deducted At Source	-		. to 1 to 5	-					



Note No: 21

Revenue From Operations						
Particulars	As at 31st March, 2023	As at 31st March, 2022				
Sale Of Goods/Services		-				
Sale Of Scrap	-	-				
Other Operating Revenues	-	-				
	-	-				

Note No: 22

Other Income							
Particulars	As at 31st March, 2023	As at 31st March, 2022					
Interest Income Fixed Deposits With Banks Income tax Refunds Interest On Advances Dividend Income Net Gain on Sale of Investments Other Non- Operating Income Rent Profit On Sale of Property, Plant & Equipment Other Income		-					

Note No: 23

Purchase Of Traded Goods					
Particulars	As at 31st March, 2023	As at 31st March, 2022			
Purchases	- I	-			
	- I				

Note No: 24

Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade							
rticulars	As at 31st March, 2023	As at 31st March, 2022					
(Increase)/ Decrease in Stocks		-					
Stock at the end of the Year:		4					
Finished Goods	5,911,953	2,051,445					
TOTAL(A)	5,911,953	2,051,445					
Less: Stock at the Beginning of the year		-					
Finished Goods	2,051,445	50,000					
TOTAL(B)	2,051,445	50,000					
TOTAL (B-A)	- 3,860,508	- 2,001,445					

Particulars	As at 31st March, 2023	As at 31st March, 2022
Salaries & Wages	400,800	384,000
Contribution to Provident & Other Funds		
Staff Welfare Expenses	-	-
SS Hanswar tour	400,800	384,000

Note No: 26

Finance Costs						
Particulars	As at 31st March, 2023	As at 31st March, 2022				
Interest Expenses	<u>.</u>	_				
Other Borrowing Costs						
Bank Charges	17,081	6,195				
	17,081	6,195				

Other Expenses	Other Expenses					
Particulars	As at 31st March, 2023	As at 31st March, 202				
Power and Fuel	41,400	39,000				
Payment to Auditors		,				
As auditor:						
~Audit Fee	5,900	5,90				
Accounting Charges						
Conveyance & Travelling						
Carriage Outward		<u>-</u>				
Courier Charges	10,814	12,56				
General Expenses	32,026	30,18				
Insurance						
Interest on Income Tax						
Late Fees	3,359,688	1,499,90				
Miscellaneous Expenses						
Repairs & Maintenance						
Filing Fees	15,000	5,00				
Printing & Stationery		-				
Professional Fees	15,780	35,80				
Processing Charges						
Rates & Taxes		-				
Rent	·					
Marketing Expenses		-				
Sales Promotion Exp.						
	3,480,608	1,628,345				



Regd. Address :-

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2023 AS PER COMPANIES ACT, 2013

	pale in the second	GROSS BLOCK DEPRECIATION					NET BLOCK				
PARTICULARS	RATE	BALANCE	ADDITION/	DELETIONS	GROSS		DURING '	THE YEAR	TOTAL 45 ON		
	AS ON 01.04.22 ADDITIONS DELETIONS BLOCK AS ON 31.03.23 DEP. 01.04.22 ADDITIONS	ADDITIONS	DELETIONS	TOTAL AS ON 31.03.23	AS ON 31.03.23	AS ON 31.03.22					
TANGIBLE ASSETS											
Land	0.00%	-	<u>.</u>			-		7			-
Building	4.87%	-		-			2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4-36-036-0	-	-	-
Plant & Machinery	18.10%	-	70 To 10 To			-		400000000000000000000000000000000000000	-	_	-
Furniture & Fixtures	25.89%	-	•	127 - 3 3 70	0.48277					-	
Electrical Installation	25.89%				-	- 1	-			-	
Vehicle	31.23%	-	- 1			-		-		- 4	
Computers	63.16%	•	- 11 in a second		- 1	74 7 7 7 7 7 2 - 7 7					
Tangible Assets To	otal (A)	- 11 ·		- Y		-	and the second	7	7 7 7 7 7 2 V		COALUMBO -
INTANGIBLE ASSETS											
Intangible Assets	7 - 27 - 36 - 36	D 1997 - 1	117 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			7 7 7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
Intangible Assets Total (B)			, i i i i i i i i i i i i i i i i i i i	Track III		-			-		
Total (A+B)								-	-		

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2022 AS PER COMPANIES ACT, 2013

			GROSS B				DEPRE	NET BLOCK			
PARTICULARS RATE	RATE		ADDITION/	DELETIONS	GROSS		DURING THE YEAR				
	BALANCE	BALANCE AS ON 01.04.21	ADDITIONS	DELETIONS	BLOCK AS ON 31.03.22	DEP. 01.04.21	ADDITIONS	DELETIONS	TOTAL AS ON 31.03.22	AS ON 31.03.22	AS ON 31.03.21
TANGIBLE ASSETS											
Land	0.00%	-					· -	-			
Building	4.87%		- 1	<u>.</u>	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		·	<u>.</u>		-2	
Office Equipment	18.10%	-	<u>.</u>		-					-	
Furniture & Fixtures	25.89%	-	-			_			1		
Electrical Installation	25.89%	-	-		-	-		-	-	-	_
Vehicle	31.23%		· · · · · · · · · · · · · · · · · · ·							_	
Computers	63.16%									_	
Tangible Assets T	otal (A)	-	L. 1000.114-15	-				_	-	-	-
NTANGIBLE ASSETS											
ntangible Assets					<u>.</u>		<u>.</u>	· · · · · · · · · · · · · · · · · · ·	-		
Intangible Assets	Total (B)			-				-			-
Total (A+B			-							_	

Regd. Address :PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012
0

		1.4		FIXED ASSETS A	S ON 31.03.2024				
				As per Income	Tax Act, 1961				han net to a
			GROSS E	BLOCK			DEPRECIATION		
PARTICULARS	RATE	WDV AS ON 01.04.22	ADDIT	TIONS	DELEȚIONS	DEP. 01.04.22	DURING THE YEAR	TOTAL AS ON 31.63.23	WDV AS ON 31.03.23
		OZIC VILLE	>180 DAYS	<180 DAYS				31.03.23	
TANGIBLE ASSETS									
Land	0.00%	-	-	_	-	-	•		
Building	10.00%			<u> </u>		-		<u>.</u>	
Plant & Machinery	15.00%	i i					- 1	-	
Furniture & Fixtures	10.00%	<u>-</u>			•		<u>-</u>	- 1	
Electrical Installation	10.00%							<u> </u>	
Office Equipment	15.00%						_		
Computers	40.00%	•					<u>.</u>	_	
Tangible Assets 1	otal (A)	e de la companya de		•		10 10 10 10 10 10 10 10 10 10 10 10 10 1	• 31		
NTANGIBLE ASSETS									
ntangible Assets	25.00%							-	
Intengible Assets	Total (B)		• 1	-	• 1			-	and the Special of
Total (A+B									

FIXED ASSETS AS ON 31.03.2021									
As per Income Tax Act, 1961									
		GROSS BLOCK			DEPRECIATION				
PARTICULARS	RATE	WDV AS ON 01.04.21	ADDIT	TIONS	DELETIONS	DEP. 01.04.21	.04.21 DURING THE YEAR	TOTAL AS ON 31.03.22	WDV AS ON 31.03.22
		01.04.21	>180 DAYS	<180 DAYS		100 100 100			
TANGIBLE ASSETS									
Land	0.00%								·
Building	10.00%						- 1		
Plant & Machinery	15.00%	<u> </u>	- 1					- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
Furniture & Fixtures	10.00%				-		-		
Electrical Installation	10.00%		1				<u>.</u>	<u> </u>	
Office Equipment	15.00%		•			-	-		
Computers	60.00%	<u>.</u>	<u>.</u>	-		-	<u> </u>		·
Tangible Assets 1	otal (A)		- 4		•			· ·	
NTANGIBLE ASSETS									
ntangible Assets	25.00%		<u>-</u>	<u> </u>	- 0				
Intangible Assets	Total (B)	<u> </u>	i de la companya de	-	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10		e de la companya de l		
Total (A+B			-	- Wal					

	CAITANYA BUILDERS AND DEVELOPE <u>Regd. Address :-</u> , BEHERA SAHI, NAYAPALLI, BHUBANE O		PAN A.Y. P.Y. A.O.	ABDCS1016K 2023-24 2022-23	PAN A.Y. P.Y. A.O.	ABDCS1016K 2022-23 2021-22
STAT		BASIS OF INCOME	Α.υ.	A M O U N T (Rs.)	A.U.	A M O U N T (Rs.)
I.	INCOME FROM BUSINESS & PROFESSION	N		7,110 0 N 1 (13.)		A PI O O N T (KS.)
II.	Profit as per Profit & Loss Account after all expenses & depreciation.			(37,981)		(17,095)
	Add: Depreciation considered separate	ly				
	Less: Allowance U/s 36(1) (va)			-		
III.	PROFIT BEFORE DEPRECIATION			(37,981)		(17,095)
	Less: Depreciation U/s 32 of I.T. Act					
IV.	PROFIT AS PER INCOME TAX ACT			(37,981)		(17,095)
V	ROUNDED TO			(37,980)		(17,100)
VI	TAXABLE INCOME			(37,980)		(17,100)
VII	Brought forward losses to be set off					
VIII	TAX ON ABOVE At Normal Rate Long Term Capital Gain		(9,495) -		(4,275) -	
	TAX UNDER MAT		(9,495)		(4,275)	
VIII	SURCHARGE ON ABOVE		-			
IX	EDUCATION CESS ON ABOVE		-380		-171	
X	TAX PAYABLE		(9,875)		(4,446)	
XI	TOTAL TAX					
XII	INTEREST U/S 234A					
	234B 234C	<u> </u>	-			
	TOTAL TAX					
XIV	TAX PAID ADVANCE TAX PAID ON TCS TDS					
\n.						

XV TAX Payable

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

COMPUTATION OF DEFERRED TAX LIABILITY AS PER AS -22.

Computation of Deferred Tax :	2022-23	2021-22
Depreciation as per Companies Act / Books		
Depreciation as per Income Tax .		
Timing Difference in amount of Depreciation		7 Dog 8 7 8
Deferred Tax Liability at current rate	_	-

NOTE: 28: Earning Per Share (EPS)

Particulars	Year Ended			
Furticulars	March 31, 2023	March 31, 2022		
Net Profit after tax as per Statement of Profit and Loss				
attributable to Equity Shareholders	(37,981)	(17,095)		
Weighted Average number of equity shares used as				
denominator for calculating EPS	10,000	10,000		
Basic and Diluted Earnings per share	(3.80)	(1.71)		
Face Value per equity share	10.00			

NOTE: 29: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with any other person:

Type Of Borrowers	Amount Of Loan or Advance in the nature of Ioan Outstanding	Percentage to the Loans & Advances in the nature of Loans
Promoters	<u>.</u>	
Directors		
KMPs		
Related Parties		

NOTE: 30: Contingent Liability & Capital Commitments

- a) Company do not have any Contingent Liability for the year under review.
- b) Company do not have any Capital Commitments for the year under review.

NOTE: 31: Segment Reporting

The geograpical segment of the commpany is the primary the reporting segment ie operating in India and the business segment is the secondary segment.

NOTE: 32: Corporate Social Responsbility

The Compound dose not falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision .



NOTE: 33 : Immovable Property Not Held In Company's Name

The company does not deals with any immovable property(other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	Gross Carrying Value		Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director		Reason for not being held in the name of the company
---	----------------------------	--	---	--	--

Note: 34: Details Of Benami Property

There is no proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder .

Note: 35: Registration Of Charges or Satisfaction with Registrar of Companies

There is no charges or satisfaction yet to be registered with ROC beyond the statutory period,.

Note: 36: Undisclosed Income

NA

Note: 37: Details of Crypto / Virtual Currency

NA

For

As per Reports of even Date

SB Samanta and Co

FRN: 325443E

Pillip Kumar Mishra, FCA

10

Membership No. 068678 Partner

For and on behalf of the Board of Directors

For Shri Caitanya Builders and

Developers Pvt. Ltd.

For Shri Caitanya Builders an Developers Pvt. Ltd.

AVINASH KUMAR Director Managing Director DIN:

TUSAR DAS Director DIN:

Tusar Directo

Place: Dated:

2023

Notes to financial statements for the year ended 31 March, 2023.

Company Overview

Name of the Company:

Registered Office:

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN No:

incorporated under the provisions of the Comapnies Act, 2013 on

CIN: U45500OR2019PTC032287

dated:

DOI: 19/12/2019 ODISHA- 751012

Note - 1. Significant accounting policies

1.1 Basis of preparation of

The financial statements of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use Of Estimates

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

1.3 Fixed Assets, Intangible assets and capital work in progress

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.4 Depreciation

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the schedule II to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.



1.5 Employee benefits

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.

1.6 Government grants

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grants or subsidy related to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' fund. However, there is no grant has received in this respect as on the end of the financial year.

1.7 Investments

Investments, which are readily realizable and intended to be held for not more that 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. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.8 Inventories

All trading goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value

Net realizable value is the estimated selling price in the ordinary course of business.

1.9 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects GST sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from the revenue.

Income from Job work/Services

Revenue from Job work/ Services is recognized when the contractual obligation is fulfilled and goods/services are delivered to the contractee.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.

1.10 Income Taxes

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.

1.11 Provisions and contingent liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require and outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.12 Earning Per Share

Earning per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

1.13 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.



RATIO ANALYSIS

	Particulars	F.Y. 2022-23	F.Y. 2021-22
1	CURRENT RATIO (In Times) (Total Current Assets / Current Liabilities)	14.25	
	Current Assets Curent Liabilities = Total Current Liabilities- Current Maturities of Non current Borrowings & Lease Obligations	8,292,002 581,911	
2	NET DEBT EQUITY RATIO(In Times) (Net Debt/ Average Equity)	74.33	
	Net Debt = Non Current Borrowings+Current Borrlowings+Non current and Current Lease Liabilities- current Investments- Cash & Cash Equivalents- Other Balances with Equity = Equity Share Capital+ Other Equity	7,432,863 100,000	
3	DEBT SERVICE COVERAGE RATIO (In Times) EBIT/ Net Finance Charges	- 1.22	
	EBIT = Profit before taxes(+/-) Exceptional Items + Net Finance Charges Net Finance Charges = Finance Costs (excluding interest on current borrowings) - Interest Income - Dividend Income from Current Investments - Net Gain / Loss on sale of Current Investments	- 20,900 17,081	
4	CURRENT LIABILITY RATIO (In Times) (Total Current Liabilities/ Total Liabilities)	0.07	
	Total Current Liabillity Total Liabillity	581,911 8,296,502	
5	TOTAL DEBTS TO TOTAL ASSET RATIO	1.00	
	Total Debt=Non current Borrowings+ Current Borrowings+Non Current & Current Lease Liabilities Total Assets	8,281,911 8,296,502	
6			
	(Average Trade Receivable / Turnover in Days) Average Trade Receivable Turnover = Revenue From Operations	#DIV/0! -	
7	INVENTORY TURNOVER RATIO (In Times) (Average Inventory/ Sale of Product in days)	#DIV/0!	
	Average Inventory Sale of Product in days	5,911,953	
8	NET PROFIT MARGIN(%) (Net Profit after tax/ Turnover)	#DIV/0!	
	Net Profit after tax Turnover = Revenue From Operations	- 37,981 -	
9	NET WORTH (Equity Share Capital + Other Equity+ Hybrid Perpetual Securities)	14,591	
10	RETURN ON EQUITY (%) (Profit after Preference Dividend / Average Equity Shareholders)	-2.60	
	Profit after Preference Dividend Average Equity Shareholders	- 37,981 14,591	
11	TRADE PAYABLES TURNOVER RATIO (In Times) (Cost of Goods & Services / Average Trade Payables)	-165.54	
A Charles	Cost of Goods & Services Average Trade Payables	- 3,459,708 20,900	
12	NET CAPITAL TURNOVER RATIO (In Times) (Turnover / Average Working Capital)	0.00	
	Turnover Average Working Capital	- 7,710,091	
13	RETURN ON CAPITAL EMPLOYED (%) (Earning before Interest & Tax / Capital Employed)	-2.60	
	Earning before Interest & Tax Capital Employed	- 37,981 14,591	
14	RETURN ON INVESTMENT (%) (Profit after Tax / Totral Average Investment) (NAT)	0.00	
	Profit after Tax Totral Average Investment	- 37,981 7,714,591	
	Partered Acc		

SIGNIFICANT ACCOUNTING POLICIES:-

Basis of preparation:-

The financial statement is prepared under the historical cost convention on accrual basis of accounting and in accordance with the applicable accounting standards.

Fixed assets:-

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation. Capital work in progress is stated at cost.

Depreciation:-

Depreciation is provided on written down value method at the rates and in the manner prescribed in the schedule II to the Companies Act 2013 on all assets.

Revenue recognition:-

The Company follows the percentage completion method, based on the stage of completion at the Balance Sheet date, taking into account the contractual price and revision thereto by estimating total revenue including claims/variations as per Accounting Standard – 7 and estimated total cost till completion of the contract and profit so determined has accounted for proportionate to the percentage of the actual work done.

Valuation of inventory:-

Inventories are valued at lower of cost and net realizable value basis. Cost is determined on the First In First Out basis.

Transaction of foreign currency:-

There is no foreign currency transaction during the year.

Retirement benefit:-

The company has not made any provision for retirement benefits like gratuity and leave encashment.

Taxation:-

Tax expenses for the year comprising current tax and deferred tax is included in determining the net profit for the year. Deferred tax is recognized on the basis of timing difference. Deferred tax asset or liability is measured at the rates that have been enacted or substantively enacted by the balance sheet date.

Miscellaneous expenditure:-

Preliminary expense is amortized by the company in the future years in five annual installments.

Borrowing cost:-

Borrowing cost attributable to acquisition or construction of qualifying asset is capitalized as part of cost of that asset. Other borrowing cost is recognized as expenses in the period in which it is incurred.

Segment reporting:-

The company operates only in a single segment.

Earning per share:-

Earning per share of the company is calculated as per the AS-20.

Insurance claims:-

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

NOTES FORMING PART OF ACCOUNTS:-

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED incorporated on 19th Dec. 2019 in India.

- 1. Contingent liability provided as at 31st March 2023 is NIL.
- 2. The transactions between the related parties during the year:-

Sl.No	Nature	From	Amount
01	Advance Received	AVINASH	4,25,011
	from Director	KUMAR	
02	Advance Received	TUSAR DAS	1,36,000
	from Director		
Total	Thin a Co		5,61,011

- 3. Deferred tax is recognized on the basis of timing difference which is during the financial year is as follows:
 - a. Deferred tax Asset generated during the year is: NIL
 - b. And closing Deferred Tax liability is:- NIL
- 4. Earnings per share of the company is as follows:-

S1	Particulars	For the year	For the year
no.		ended 31st March 2023. (Rs)	ended 31st March 2022. (Rs)
1	Net profit available for equity share holders	(37,981)	(17,095)
2	No. of share	10,000	10,000
3	Basic earnings per Share(1/2)	(3.80)	(1.71)

- 5. Previous year figures is re arranged or regrouped wherever necessary.
- 6. Figures within the bracket in the financial statement indicates outflow of funds.
- 7. Payments to auditors is as follows:-

SI	Particulars	For the year 31st	For the year 31st
no.			March 2022(Rs.)
1	Statutory audit fees	5,900	5,900
2	Total	5,900	5,900

For SB Samanta & Co **Chartered Accountants** F.R. No 325443E.

for SHRI CAITANYA BUILDERS & **DEVELOPERS PRIVATE LIMITED**

Dillip Kumar Mishra, FCA

109/2023/

Membership No.068678.

AVINASH KUMAR

TUSAR DAS

Director

DIN:- 08643348

Director

DIN:- 08643349

Place: Bhubaneswar.

For Shri Caitanya Builders and Developers Pvt. Ltd.

(Jusan Das For Shri Caitanya Builders and Developers Pvt. Ltd. Page 3 of 3

Director