

## INDEPENDENT AUDITORS' REPORT

To,

The Members of

**AGRANTE REALTY LIMITED**

**Report on the audit of the financial statements**

### Opinion

We have audited the accompanying financial statements of **AGRANTE REALTY LIMITED** ("the Company"), which comprise the balance sheet as at March 31<sup>st</sup>, 2025, and the Statement of Profit and Loss for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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<sup>st</sup>, 2025, and its profit for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 31.03.2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the Company is an unlisted company.

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

#### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation 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. 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.

The 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other legal and regulatory requirements**

**1.** The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

#### **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 these books except for the matters stated in the paragraph 2 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31<sup>st</sup>, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 3 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**3. 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;**

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or

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entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Dividend declared or paid during the year, if any by the company is in compliance with section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts 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 software. Further during the course of our audit we did not come across any instance of audit trail feature being tempered with.

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 255363438MHERT5280



For Agrante Realty Ltd

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**AGRANTE REALTY LIMITED**

CIN: U70301DL2013PLC248731

Balance Sheet as at March 31, 2025

(Rupees in Lacs)

Particulars	Note No.	As at	As at
		March 31, 2025	March 31, 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' funds</b>			
(a) Share Capital	3	305.00	305.00
(b) Reserves and Surplus	4	270.09	247.58
(c) Money received against share warrants		-	-
		<b>575.09</b>	<b>552.58</b>
<b>2. Share application money pending allotment</b>			
<b>3. Non Current liabilities</b>			
(a) Long Term Borrowings	5	(297.87)	(1,100.00)
(b) Deferred Tax Liabilities (Net)	6	(5.31)	(5.31)
(c) Other Long Term Liabilities	7	-	-
(d) Long - Term Provisions	8	-	-
		<b>(698.18)</b>	<b>(1,156.20)</b>
<b>4. Current liabilities</b>			
(a) Short - Term Borrowings	9	127.30	151.30
(b) Trade Payables	10		
(i) Total outstanding dues of micro enterprises and small enterprises and		4,185.36	5,004.09
(ii) Total outstanding dues of creditors other than micro enterprises and small			-
(c) Other Current liabilities	11	255.51	263.00
(d) Short-Term Provisions	12	-	-
		<b>4,696.18</b>	<b>5,416.38</b>
<b>Total</b>		<b>4,638.09</b>	<b>4,812.75</b>
<b>II. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) (i) Property, Plant and Equipment	13	27.64	38.20
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current Investments	14	2,104.32	2,296.22
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances	15	1,548.12	1,461.42
(e) Other Non Current Assets	16	5.48	5.48
		<b>3,685.56</b>	<b>3,461.13</b>
<b>2. Current assets</b>			
(a) Current investments		-	-
(b) Inventories	17	438.04	777.00
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	113.57	102.04
(e) Short-term loans and advances	20	-	-
(f) Other Current Assets	21	430.91	712.12
		<b>952.54</b>	<b>1,151.43</b>
<b>Total</b>		<b>4,638.09</b>	<b>4,812.75</b>
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 255363438MHERT5280



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
GURMEET SINGH KALSI  
Director  
DIN 01137468

*Rajeev Saxena*  
RAJEEV SAXENA  
Director  
DIN 00723712

For Agrante Realty Ltd

*[Signature]*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Statement of Profit and loss for the year ended March 31, 2025

(Rupees in Lacs)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<b>INCOME:</b>			
I. Revenue from Operations	22	1,399.05	714.73
II. Other income	23	26.88	20.91
III. Total Revenue (I + II)		<b>1,425.94</b>	<b>735.65</b>
<b>IV. Expenses:</b>			
(a) Cost of materials consumed			
(b) Project Expenses	24	1,456.97	726.11
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	25	(60.71)	-14.98
(d) Employee benefits expense	26	-	-
(e) Finance costs	27	-	-
(f) Depreciation and amortization expense	13	-	-
(g) Other expenses	28	0.00	-
Total Expenses		<b>1,396.26</b>	<b>711.13</b>
V Profit before exceptional and extraordinary item and tax		29.68	24.52
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		29.68	24.52
VIII Extraordinary Items		-	-
IX Profit before tax (VII- VIII)		29.68	24.52
X Tax expense:			
(1) Current tax		7.17	5.66
(2) Deferred Tax		-	-
Profit (Loss) for the period from continuing operations (VII- VIII)		22.51	18.86
XI Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) XII- XIV		-	-
XV Profit/ (Loss) (XI + XIV)		<b>22.51</b>	<b>18.86</b>
XVI Earnings per equity share having nominal value of Rs 10/- per share:			
(1) Basic		0.00	0.00
(2) Diluted		0.00	0.00
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 25536343BMHERT5280



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
**GURMEET SINGH KALSI**  
Director  
DIN 01137469

*Rajeev Saxena*  
**RAJEEV SAXENA**  
Director  
DIN 09725712

For Agrante Realty Ltd.

*[Signature]*  
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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

## 3 Share Capital

(Rupees in Lacs)

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number	Amount in Lacs	Number	Amount in Lacs
<b>Authorised</b>				
Equity shares of Rs. 10/- each	3,100,000.00	310.00	3,100,000.00	310.00
<b>Issued, subscribed and fully paid up</b>				
Equity shares of Rs. 10/- each with voting rights	3,050,000.00	305.00	3,050,000.00	305.00
<b>Total</b>	<b>3,050,000.00</b>	<b>305.00</b>	<b>3,050,000.00</b>	<b>305.00</b>

### a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number	Amount in Rupees	Number	Amount in Rupees
<b>Equity Shares</b>				
Shares outstanding at the beginning of the year	3,050,000	30,500,000	3,050,000	30,500,000
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,050,000	30,500,000	3,050,000	30,500,000

### b. Terms / rights attached to equity shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share, and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

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.

### c. Details of shareholders holding more than 5% shares in the company are as below

Name of Shareholder	As at		As at	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
ARVINDER SINGH	12499.00	0.41%	12499.00	0.41%
GURNAM SINGH	1.00	0.00%	1.00	0.00%
YUVRAJ SINGH	10000.00	0.33%	10000.00	0.33%
SATBEER SINGH	10000.00	0.33%	10000.00	0.33%
RAVINDER KAUR	12500.00	0.41%	12500.00	0.41%
SUDEEP KAUR	2500.00	0.08%	2500.00	0.08%
GURPREET KAUR	2500.00	0.08%	2500.00	0.08%
SINGH INFRAZONE PRIVATE LIMITED	3000000.00	98.36%	3000000.00	98.36%
	3050000.00	100.00%	3050000.00	100.00%

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

### d. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-

For Agrante Realty Ltd

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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2025

4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
8	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100%	

### Previous reporting Period

Sr.No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-
4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
8	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100.00%	

### e) STATEMENTS OF CHANGES IN EQUITY

#### Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00

#### Previous reporting Period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00



For Agrante Realty Ltd.

  
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## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

4 Reserves and surplus <span style="float: right;">( Rupees in Lacs)</span>		
Particulars	As at March 31, 2025	As at March 31, 2024
<b>a. Securities Premium Reserve</b>		
Securities Premium Reserve		
Balance at the beginning of the year	-	-
Add: Premium on shares issued during the year		
Less: Utilising during the year for:		
Issuing bonus shares		
Writing off shares issue expenses		
Balance at the end of the year	-	-
<b>b. Surplus in the statement of profit and loss</b>		
Balance as per last financial statements	247.58	228.72
Add: Profit for the year	22.51	18.86
Less: loss Due to Change in Rate of Depreciation as per Company Act 2013		
<b>Net surplus in the statement of profit and loss</b>	<b>270.09</b>	<b>247.58</b>
<b>Total reserves and surplus</b>	<b>270.0868662</b>	<b>247.58</b>

5 LONG TERM BORROWINGS <span style="float: right;">( Rupees in Lacs)</span>		
Particulars	As at March 31, 2025	As at March 31, 2024
<b>Secured Loans</b>		
Term Loan From Bank	-	-
<b>Unsecured Loans</b>		
Inter Corporate Deposits:	(2,494.89)	(2,594.85)
Loan from Director	1,897.02	1,123.95
Loans and advances from related Loans from Others	-	-
	0.00	120.00
	<b>(597.87)</b>	<b>(1,350.90)</b>

6 Deferred tax liabilities <span style="float: right;">( Rupees in Lacs)</span>		
Particulars	As at March 31, 2025	As at March 31, 2024
<b>Deferred Tax Liability</b>		
– Fixed assets: Impact of difference between tax Deferred Tax Liability	(5.31)	(5.31)
	(5.31)	(5.31)
<b>Net Deferred Tax Liabilities</b>	<b>(5.31)</b>	<b>(5.31)</b>



For Agrante Realty Ltd.

Authorized Signatory

## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

### 7 OTHER LONG TERM LIABILITIES

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Trade Payable	-	-
Others	-	-
	-	-

### 8 LONG TERM PROVISIONS

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits	-	-
Others	-	-
	-	-

### 9 SHORT TERM BORROWINGS

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
SECURED LOANS	-	-
OD A/C	127.30	131.20
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of		
Unsecured Loans		
Loans and advances from related parties- Short Term	-	-
Loans from Others- Short Term	-	-
	127.30	131.20

### 10 Trade Payables

Figures For the Current Reporting Period

( Rupees in Lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others-Raw Material Trade Payable	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others-For Capital Goods	-	-	-	-	-
<b>Total</b>	-	-	-	-	4,185.36



For Agrante Realty Ltd

*[Signature]*  
Authorized Signatory

## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

### Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>5,024.09</b>

### 11 Other current liabilities

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>a) Expenses Payable</b>		
-Audit Fee Payable	-	-
-Professional Exp Payable	-	-
-Other Payable	-	-
Provision for Expenses	16.72	15.42
<b>b) Advance Received</b>		
Advance Received From Customers	-	-
Advance Received Against Sale of Property	-	-
Rent Security	-	-
Advance Recd Against Sale of Property	-	-
	-	-
<b>Total</b>	<b>16.72</b>	<b>15.42</b>

### 12 SHORT TERM PROVISIONS

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	0.07	0.07
EPFO Employees Contribution Payable	-	-
EPFO Employers Contribution Payable	-	-
Wages and Salaries Payable	173.21	113.77
<b>(b) Provision - for TAX</b>		
-Income Tax	54.10	46.93
-TDS PAYABLE	29.26	23.93
GST Payable	80.17	60.97
(refer Note 24 for details of dues to micro and small)		
	<b>396.80</b>	<b>245.67</b>



For Agrante Realty Ltd.

  
 Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2025

Note: Deferred tax assets is not recognized due to lack of virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which the deferred tax asset can be realized.

### 14 NON CURRENT INVESTMENTS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
a) Investment property	2,104.32	1,956.22
b) Investments in Equity Instruments	-	-
c) Investments in partnership firms	-	-
	2,104.32	1,956.22

### 15 Long Term Loans and advances

(Unsecured, considered good unless otherwise stated)

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
a) MAT Credit-Entitlement	-	-
b) Taxes Paid (Net of Provisions)	16.75	13.56
c) Loans and advances to employees	-	-
d) Loans & Advances - Other	1,531.37	1,447.87
e) Capital advances	-	-
	1,548.12	1,461.42
Total (A+B)	1,548.12	1,461.42

### 16 OTHER LONG TERM ASSETS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Long Term Trade Receivables	-	-
Security Deposits Paid	5.48	5.48
Others	-	-
	5.48	5.48

### 17 Inventories

(At lower of cost and net realisable value)

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W / P	408.06	777.06
Stock with Consignee	-	-
Total	408.06	777.06

### 18 Trade Receivables

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	Total
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others	-	-	-	-	-

For Agrante Realty Ltd

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others					

## 19 Cash and Bank Balances

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Cash and Cash equivalents		
a) Balances with banks in Current Accounts	(78.26)	(44.68)
b) Cash on Hand	141.82	206.72
<b>Total</b>	<b>113.57</b>	<b>162.04</b>

## 20 SHORT TERM LOANS AND ADVANCES

( Rupees in Lacs)

Particulars	Non Current		Current	
	As at	As at	As at	As at
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
Advance For Suppliers	-	-	-	-
Advance For Machinery	-	-	-	-
Advance For Land & Building	-	-	-	-
Advance Tax	-	-	-	-
Bank Charges Receivable	-	-	-	-
GST INPUT	-	-	-	-
Others-Advance To Employee	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 21 OTHER CURRENT ASSETS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Preliminary exps. w/off	-	-
Investment In Fixed Deposit	430.30	211.72
Others-Prepaid Exp.	0.61	0.61
<b>Total</b>	<b>430.91</b>	<b>212.32</b>



For Agrante Realty Ltd.

  
 Authorized Signatory

**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

**22 Revenue from operations**

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Revenue from Services		
Sale of Goods	-	-
Income	1,399.05	714.73
<b>Total (A+B)</b>	<b>1,399.05</b>	<b>714.73</b>

**23 Other income**

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
a) Interest Received on Income tax Refund	-	-
b) Other Income	3.91	3.31
c) Discount Received	-	-
d) Interest Income	22.98	17.60
<b>Total</b>	<b>25.88</b>	<b>20.91</b>

**23 (b) Project Expenses**

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Project Exp.	1,456.97	726.11
<b>Total</b>	<b>1,456.97</b>	<b>726.11</b>

**25 (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade**

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Inventories at the beginning of the year	1,178.71	1,163.72
Less: Inventory at the end of the year	1,239.41	1,178.71
<b>Total</b>	<b>(60.71)</b>	<b>-14.98</b>

**26 (d) Employee benefits expense**

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Salaries & wages	-	-
Director Remuneration	-	-
Staff Welfare Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

For Agrante Realty Ltd

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2025

## 27 (e) Finance costs

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Bank Charges	-	-
Interest on CCA/c	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 28 Other Expenses

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Rest Paid	-	-
<b>(B) INDIRECT EXPENSES</b>		
Advertising	-	-
Payment to auditor (Refer details below)	-	-
Short & Excess	-	-
Sundry Balance w/off	-	-
Sales Promotion	-	-
Website & Domain Charges	-	-
Welfare A/c	-	-
<b>Total</b>	<b>0.00</b>	<b>-</b>

## Payment to auditor

( Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
As auditor:		
Audit Fees	-	-
Tax Audit Fees	-	-
	-	-



For Agrante Realty Ltd.

  
 Authorized Signatory

**AGRANTE REALTY LIMITED**  
 Depreciation Chart as per Income Tax for FY 2024-25

S.R.	Particulars	W.D.V. as on 1.4.2024	Addition			Total	Rate	Depreciation	W.D.V as on 31.03.2025
			Less than Six Months	After six Months	Sale				
1	Capital Work & Process	138,880,260.93	-	-	-	138,880,260.93	-	-	138,880,260.93
	Furniture	177,648.10	-	-	-	177,648.10	10%	17,764.81	159,883.29
2	Machinery	778,143.36	-	-	-	778,143.36	15%	116,721.50	661,421.85
3	Computer	193,241.21	-	-	-	193,241.21	40%	77,296.48	115,944.73
	<b>Total</b>	<b>140,029,294.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,029,294.10</b>		<b>111,782.79</b>	<b>138,817,511.31</b>



For Agrante Realty Ltd

*[Handwritten Signature]*  
 Authorized Signatory

**AGRANTE REALTY LIMITED  
DEPRECIATION CHART FOR F.Y. 2024-25**

FOR ASSETS EXISTING AS ON 31.03.2024

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep. charged upto 31.03.2024	WDV as on 31.03.2024	Life as per Co. Act, 2014	Useful Life Taken	Life Used till 31.03.2024	Remaining Life	Salvage value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2024-25	WDV as on 31.03.2024
<b>IT Office Equipments</b>													
29-Oct-2020	Air Conditioner - 50T Size	446049	261,628	17,421	5.00		3.42	1.58	21,492	417,061	84.6%	26,200	11,221
18-Oct-2020	Bar Bending Machine	145,000	126,492	18,508	5.00		3.46	1.54	7,126	137,874	85.4%	8,449	10,059
18-Dec-2020	Bar Bending Machine	145,000	126,341	20,659	5.00		3.25	1.75	7,126	137,874	85.4%	8,320	10,339
14-Dec-2020	Bar Cutting Machine	138,000	108,585	29,415	5.00		3.86	1.14	6,000	131,900	88.3%	8,041	11,376
15-Jan-2021	Bar Cutting Machine	138,000	117,581	20,417	5.00		3.21	1.79	6,000	131,900	88.3%	9,272	11,144
4-Sep-2021	High Frequency Vibrator	178,800	167,240	11,560	5.00		3.57	1.43	8,500	170,300	89.8%	16,472	16,012
31-Dec-2020	High Frequency Vibrator	114,400	87,830	26,570	5.00		3.25	1.75	9,750	104,650	89.7%	7,510	10,060
18-Dec-2020	Horizontal REBAR Erector Crane	36,180	25,411	10,769	10.00		3.28	6.72	2,837	33,343	79.9%	3,500	10,269
18-Aug-2022	HP Tower 2Max 60.00 Car	6,000	3,134	2,866	5.00		2.52	2.48	299	5,701	95.0%	211	2,655
12-Aug-2022	Valveton Cook Top - 40V Size	2,119	1,873	244	5.00		3.84	1.16	106	2,013	95.0%	111	1,902
17-Feb-2021	Machinery and Tools etc - 50T	41,771	22,700	19,071	10.00		3.12	6.88	3,089	38,682	89.9%	4,672	14,400
5-Aug-2020	Wegac Voice Pro 432	24,500	12,873	11,618	5.00		3.65	1.35	723	13,777	85.0%	753	10,865
12-Aug-2020	Microwave - 50T Size	3,920	2,348	1,572	5.00		3.88	1.12	239	3,681	94.0%	311	1,261
4-Feb-2021	Printer Canon MF 1420W	14,304	11,800	2,504	5.00		3.19	1.81	818	13,486	85.0%	1,322	1,182
27-Aug-2020	Printer HP LaserJet 309A	2,273	6,303	4,030	5.00		3.29	1.71	166	2,107	85.0%	297	3,733
11-Mar-2024	Printer HP LaserJet 309A	13,823	11,407	2,416	5.00		3.76	1.24	674	13,149	85.0%	824	3,240
14-Aug-2020	Refrigerator - 60T Size	2,209	8,879	6,670	5.00		3.44	1.56	260	2,469	85.0%	139	6,531
10-Sep-2020	80 Race - 50V Size	191,000	106,706	84,294	10.00		3.70	6.30	8,250	182,750	85.0%	15,147	69,147
25-Nov-2020	Tower Host	281,000	182,418	98,582	5.00		3.35	1.65	14,250	166,750	85.0%	20,762	77,820
11-Mar-2021	Tower Host	400,000	193,711	206,289	5.00		3.28	1.72	10,000	196,289	85.0%	20,700	185,589
10-Sep-2020	Vector Touch Table - 60T Size	6,258	3,588	2,670	5.00		3.78	1.22	318	5,940	85.0%	371	2,300
18-Mar-2020	Office Helixia Fan	3,880	2,081	1,799	5.00		3.88	1.12	347	3,533	85.0%	283	1,516
16-May-2020	Office Wall Fan	5,540	3,760	1,780	5.00		3.88	1.12	327	5,213	85.0%	294	1,486
5-Jan-2017	Mobax	4,141	2,853	1,288	10.00		9.27	0.73	307	3,834	85.0%	41	1,247
6-Jan-2017	Mobax	15,429	14,510	919	10.00		9.21	0.79	779	14,650	85.0%	193	1,116
17-Sep-2017	Company Stamp	1,474	1,476	1	10.00		9.14	0.86	76	1,398	85.0%	22	1,376
17-Aug-2014	Computer	29,877	27,302	2,575	10.00		9.67	0.33	1,664	28,213	85.0%	128	2,447
25-Jul-2014	Laptop	31,200	29,303	1,897	10.00		9.88	0.12	1,500	29,700	85.0%	117	1,680
11-Aug-2017	Laptop	31,300	29,467	1,833	10.00		9.62	0.38	1,500	29,800	85.0%	133	1,700
4-Aug-2014	LPS	1,170	2,032	862	10.00		9.84	0.16	108	1,062	85.0%	10	1,052
18-Aug-2014	LPS	1,170	1,000	170	10.00		9.60	0.40	108	1,062	85.0%	12	1,050



For Agrante Realty Ltd

*(Signature)*  
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1-Mar-2020	Compass	21,963	25,457	7,536	1.00	4.07	0.83	1,449	27,554	45,198	1,077	1,449
4-Jul-2020	HP AI Multifunction MFP/AI Kit	21,000	28,376	7,376	5.00	4.08	0.82	1,500	29,876	48,386	1,154	1,500
1-Mar-2020	A Wheel Tractor	75,000	87,022	6,478	7.00	4.07	0.81	2,500	75,200	45,386	2,778	2,500
15-Feb-2020	Bar Banding Machine - BSM1	103,439	103,423	19,014	1.00	4.10	0.89	11,017	109,422	45,326	7,997	11,017
15-Feb-2020	Bar Coding Machine - BC501	111,523	103,423	19,014	1.00	4.10	0.89	11,017	209,222	45,326	7,997	11,017
15-Feb-2020	Gaspack Machine - KVV Site	18,500	14,793	3,706	1.00	3.99	0.91	1,992	36,100	45,118	1,281	1,992
15-Feb-2020	Digital Generator (DG) - 5.5 KVA	400,740	171,078	22,160	1.50	4.14	0.90	20,139	186,211	44,078	14,781	20,139
15-Dec-2019	Tool Storage (Tool Cabinet)	207,516	144,393	10,746	5.00	4.17	0.73	11,375	252,224	45,000	7,479	11,375
5-Mar-2020	Tower Boat	1,120,000	1,327,413	18,557	7.00	4.07	0.81	36,100	1,069,100	48,386	42,227	36,100
20-Feb-2020	Welding Machine (M1) - KVV Site	24,000	21,819	2,081	1.00	4.09	0.81	1,200	27,000	44,118	881	1,200
6-Jan-2021	Air Conditioning - KVV Site	300,613	34,244	96,342	1.00	2.11	2.77	10,051	142,584	46,448	43,778	10,051
20-Aug-2021	Argon Gas Cylinder - KVV Site	14,308	3,876	8,824	10.00	2.02	12.14	725	13,735	18,178	1,564	7,200
18-Jan-2021	Bar Maria Argo Machine - KVV Site	18,544	8,891	6,779	10.00	2.17	3.63	932	17,712	22,848	2,527	7,241
18-Jan-2021	CCTV Camera	10,106	17,408	4,724	5.00	2.02	2.18	1,018	21,886	45,118	1,176	2,967
13-Sep-2021	CCTV Camera	12,800	25,358	7,184	5.00	2.29	2.44	1,449	31,100	45,078	1,287	4,846
28-Dec-2020	CCTV Camera	77,021	30,058	6,059	6.00	2.42	2.56	1,351	33,070	45,118	2,481	3,321
22-Dec-2020	CCTV Camera	112,490	186,723	63,765	5.00	2.28	3.71	12,023	279,865	45,408	24,311	21,854
14-Feb-2021	CCTV Camera	40,411	4,987	3,618	10.00	2.16	7.48	318	37,977	38,898	1,437	6,078
18-Aug-2020	Concrete Pump Pipeline - KVV Site	254,321	117,204	117,207	10.00	2.02	7.38	11,746	242,165	49,848	10,493	68,717
12-Jul-2021	Crane - KVV Site	32,088	17,022	4,078	5.00	2.00	2.21	1,000	35,000	45,078	1,461	2,217
20-Aug-2021	Digital Generator (DG) - KVV Site	400,740	144,816	23,436	10.00	2.07	7.13	11,475	416,817	45,078	78,427	21,860
6-Nov-2021	Excavator - KVV Site	1,017,154	491,789	131,761	10.00	2.81	7.13	41,589	1,168,252	45,078	118,202	101,896
23-Nov-2021	High Frequency Vibrator	211,209	167,448	55,777	5.00	2.25	2.45	11,240	212,448	45,078	15,409	20,948
20-Aug-2021	Machinery and Tools Kit - KVV Site	19,205	16,745	8,522	5.00	2.00	2.49	1,875	31,330	45,078	1,401	4,611
21-Feb-2021	Machinery and Tools Kit - KVV Site	101,294	114,188	48,365	5.00	2.10	2.99	8,960	131,191	45,078	10,979	10,980
21-Feb-2021	Motor HP Locomotive of CMPS	12,787	12,684	5,163	8.00	2.18	2.90	886	16,907	45,078	2,189	3,211
28-Aug-2021	Tower Hoist	1,773,424	951,137	194,154	10.00	2.88	7.40	88,673	1,884,733	242,178	118,472	120,711
18-Dec-2021	Tower Hoist	10,218	7,009	8,612	10.00	2.17	7.81	618	11,438	38,898	2,152	6,000
12-Sep-2021	Welding Machine - KVV Site	48,125	44,111	19,962	5.00	2.21	2.48	4,409	61,706	45,078	8,113	10,043
18-Dec-2021	Compass	17,881	29,813	8,016	1.00	2.42	0.78	4,198	41,887	45,078	3,452	4,198
18-Dec-2021	Compass	18,910	49,618	6,214	1.00	2.17	0.83	2,797	31,135	45,078	1,717	2,167
14-Jul-2021	Excavator	145,579	246,988	209,890	10.00	2.71	7.28	26,820	394,349	45,078	62,102	127,447
11-Feb-2021	Office Personal Tax	7,486	4,181	1,581	10.00	2.79	3.30	399	7,588	45,078	915	2,011
18-Aug-2021	Software	40,807	47,791	12,007	5.00	2.01	2.28	1,040	57,760	45,078	5,979	7,000
11-Feb-2021	Software	12,500	9,286	3,884	5.00	2.11	2.87	671	12,822	45,078	1,713	3,081
11-Feb-2021	Vacuum Cleaner Pickups	6,211	4,493	1,278	5.00	2.79	2.18	314	5,075	45,078	943	487
15-Feb-2021	Water Dispenser	11,358	8,187	4,669	10.00	2.74	7.12	534	14,788	45,078	1,200	1,572
18-Apr-2021	CCTV Camera - KVV Site	1,110	1,428	3,582	10.00	1.92	11.68	257	4,870	18,178	614	2,888
11-Apr-2021	Crane - KVV Site	10,810	7,151	1,244	5.00	1.97	2.02	340	10,260	45,078	1,712	1,844
20-May-2021	Crane - KVV Site	12,000	14,444	1,444	8.00	1.87	3.11	1,100	20,500	41,478	3,314	4,100
10-Nov-2021	Tool Storage Kit	274,240	11,115	111,805	15.00	1.27	13.61	8,732	161,008	18,178	24,190	100,214
14-Aug-2021	Machinery and Tools Kit - KVV Site	40,907	12,124	11,208	15.00	1.69	17.40	2,240	41,211	18,178	4,001	17,214
1-Jun-2021	Machinery and Tools Kit - KVV Site	5,694	1,776	4,408	15.00	1.21	11.77	282	4,400	18,178	816	3,618
28-Feb-2021	HP LaserJet MFP M7232SDn	48,216	52,316	47,428	5.00	1.14	3.16	4,012	49,370	45,078	20,084	14,100
15-Mar-2021	HP LaserJet MFP M7232SDn	5,000	2,140	2,900	5.00	1.07	2.92	290	4,710	45,078	1,001	1,400



For Agrante Realty Ltd

*(Signature)*  
Authorized Signatory

18-Oct-2012	Laptop label	74,000	42,378	31,622	8.00	1.47	3.33	3,335	76,775	46,420	14,364	37,108
17-Nov-2012	Mobile	13,000	17,495	18,345	5.00	1.17	3.63	3,660	38,460	46,349	4,626	3,999
20-Oct-2012	Telephone	1,399	866	112	3.00	1.47	3.33	70	1,126	46,439	267	389
20-Nov-2012	Thermal Imaging Machine	24,898	5,747	19,151	15.00	1.34	11.46	1,245	23,653	30,596	5,472	35,071
9-Jun-2013	Machinery and Tools etc - 40% Use	28,111	4,127	23,984	15.00	0.91	14.19	1,486	15,705	31,228	4,346	36,574
6-Oct-2013	Machinery and Tools etc - 40% Use	4,810	910	4,160	15.00	0.49	12.31	361	4,525	36,296	1,151	37,447
13-Jun-2013	Miscellaneous Equipment	9,260	2,960	5,371	5.00	0.92	8.20	813	7,867	41,499	2,766	39,733
<b>(D) Furniture and Fixtures</b>												
20-Apr-2013	Furniture & Fixtures	65,000	55,850	2,070	10.00	10.94	8.07	3,146	76,774	93,000	4,761	97,735
25-Apr-2013	Furniture & Fixtures	133,214	118,150	14,964	10.00	10.94	8.07	6,634	116,814	93,996	5,430	122,244
20-Apr-2013	Furniture & Fixtures	268,200	216,760	27,109	10.00	10.93	8.08	11,312	311,017	94,998	7,430	318,447
31-Mar-2014	Furniture & Fixtures	10,000	49,608	6,163	10.00	10.00	9.00	3,366	47,400	34,833	827	37,573
25-Feb-2015	Coal Range Stand	20,250	17,452	2,118	10.00	9.10	9.00	1,013	19,237	32,599	767	33,304
24-Sep-2010	Furniture	394,300	389,361	148,719	10.00	4.17	9.00	14,662	376,697	29,889	31,701	41,588
9-Apr-2014	Furniture etc	188,000	5,004	180,954	7.00	0.07	9.00	9,210	177,448	35,070	36,772	214,220
<b>(E) VEHICLES</b>												
11-Nov-2014	Mini Car Honda AT 1500	14,714	47,793	7,341	10.00	9.29	9.80	2,327	51,897	32,469	762	49,707
06-Sep-2014	Heavy car	1,223,941	1,175,657	161,289	10.00	9.11	9.80	61,947	1,159,894	32,276	16,104	1,176,000
	<b>Total Assets</b>	<b>18,937,267</b>	<b>11,981,331</b>	<b>1,820,155</b>				<b>771,968</b>	<b>14,445,918</b>	<b>1,697,638</b>	<b>2,732,714</b>	

31-Mar-24

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## FOR ASSETS PURCHASED AFTER 01-04-2024

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Life as per Co. Ac. 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2024-25	WDV as on 31st Mar 2025
<b>(A) Office Equipments</b>									
19-Feb-2025	Furniture at Site - 204	5,898	10.00	100	5,798	18.18%	40	117	5,781
21-Mar-2025	Machinery and Tools etc - 40% Use	17,000	10.00	850	16,150	18.18%	00	00	17,000
21-Mar-2024	Office Furniture etc	5,234	10.00	664	4,570	18.18%	304	2,803	2,767
	<b>Total Assets</b>	<b>33,090</b>		<b>1,514</b>	<b>21,418</b>			<b>4,420</b>	<b>28,978</b>

31-Mar-2025



For Agrate Realty Ltd

  
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### INDEPENDENT AUDITORS' REPORT

To,

The Members of **AGRANTE REALTY LIMITED**

**Report on the audit of the financial statements**

#### Opinion

We have audited the accompanying financial statements of **AGRANTE REALTY LIMITED** ("the Company"), which comprise the balance sheet as at March 31<sup>st</sup>, 2024, and the Statement of Profit and Loss for the period 01<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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<sup>st</sup>, 2024, and its profit for the period 01<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 31.03.2024. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the Company is an unlisted company.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

#### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation 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. 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.

The 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other legal and regulatory requirements**

1. The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

#### **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 except for the matters stated in the paragraph 2 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31<sup>st</sup>, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 3 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**3. 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;**

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or

For Agrante Realty Ltd

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entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other

persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Dividend declared or paid during the year, if any by the company is in compliance with section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts 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 software. Further during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 25536343BMHERV9736



For Agrante Realty Ltd.

Authorized Signatory

**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

Balance Sheet as at March 31, 2024

(Rupees in Lacs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share Capital	2	305.00	305.00
(b) Reserves and Surplus	4	247.58	226.72
(c) Money received against share warrants		-	-
		<b>552.58</b>	<b>531.72</b>
<b>2 Share application money pending allotment</b>			
<b>3 Non Current Liabilities</b>			
(a) Long Term Borrowings	5	(1,250.90)	(1,241.52)
(b) Deferred Tax liabilities (Net)	6	(5.31)	(5.31)
(c) Other Long Term Liabilities	7	-	-
(d) Long - Term Provisions	8	-	-
		<b>(1,256.20)</b>	<b>(1,247.83)</b>
<b>4 Current Liabilities</b>			
(a) Short - Term Borrowings	9	131.20	154.27
(b) Trade Payables:	10		
(i) Total outstanding dues of micro enterprises and small enterprises and		3,024.05	3,051.60
(ii) Total outstanding dues of creditors other than micro enterprises and small		-	-
(c) Other Current Liabilities	11	261.09	180.26
(d) Short-Term Provisions	12	-	-
		<b>5,416.34</b>	<b>5,386.13</b>
<b>Total</b>		<b>4,812.72</b>	<b>4,652.02</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	13	38.20	52.22
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments	14	1,956.22	1,898
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances	15	1,461.42	1,415.29
(e) Other Non Current Assets	16	5.63	5.33
		<b>3,461.33</b>	<b>3,371.03</b>
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories	17	777.05	883.05
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	362.04	185.61
(e) Short-term loans and advances	20	-	-
(f) Other Current Assets	21	212.32	212.32
		<b>1,151.41</b>	<b>1,280.98</b>
<b>Total</b>		<b>4,812.72</b>	<b>4,652.02</b>
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 25526743BMHERV8736



FOR AGRANTE REALTY LIMITED

G.S. Kalsi  
GURMEET SINGH KALSI  
Director  
DIN 01197060

Rajeev Saxena  
RAJEEV SAXENA  
Director  
DIN 00725113

For Agrante Realty Ltd.

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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Statement of Profit and loss for the year ended March 31, 2024

( Rupees in Lacs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
<b>INCOME:</b>			
I. Revenue from Operations	22	714.73	1,184.33
II. Other income	23	20.91	45.40
III. Total Revenue (I + II)		<b>735.65</b>	<b>1,229.73</b>
<b>Expenses:</b>			
(a) Cost of materials consumed			
(b) Project Expenses	24	726.11	1,796.16
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	25	(14.98)	-616.13
(d) Employee benefits expense	26	-	-
(e) Finance costs	27	-	-
(f) Depreciation and amortization expense	13	-	-
(g) Other expenses	28	0.00	-
Total Expenses		<b>711.13</b>	<b>1,180.03</b>
V Profit before exceptional and extraordinary item and tax		24.52	49.70
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		24.52	49.70
VIII Extraordinary Items		-	-
IX Profit before tax (VII- VIII)		24.52	49.70
X Tax expense:			
(1) Current tax		5.66	12.11
(2) Deferred Tax		-	-
Profit (Loss) for the period from continuing operations (VII- VIII)		18.86	37.59
XI Profit/(loss) from discontinuing operations		-	-
XII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)(XII- XIII)		-	-
XIV Profit/ (Loss) (XI + XIV)		18.86	37.59
XV Earnings per equity share having nominal value of Rs 10/- per share:			
(1) Basic		0.00	0.00
(2) Diluted		0.00	0.00
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 255363438MH9736



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
GURMEET SINGH KALSI  
Director  
DIN 01137469

*Rajeev Saxena*  
RAJEEV SAXENA  
Director  
DIN 09725712

For Agrante Realty Ltd.

*[Signature]*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2024

### 3 Share Capital

(Rupees in Lacs)

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number	Amount in Lacs	Number	Amount in Lacs
<b>Authorised</b>				
Equity shares of Rs. 10/- each	3,100,000.00	310.00	3,100,000.00	310.00
<b>Issued, subscribed and fully paid up</b>				
Equity shares of Rs. 10/- each with voting rights	3,050,000.00	305.00	3,050,000.00	305.00
<b>Total</b>	<b>3,050,000.00</b>	<b>305.00</b>	<b>3,050,000.00</b>	<b>305.00</b>

#### a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number	Amount in Rupees	Number	Amount in Rupees
<b>Equity Shares</b>				
Shares outstanding at the beginning of the year	3,050,000	30,500,000	3,050,000	30,500,000
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,050,000	30,500,000	3,050,000	30,500,000

#### b. Terms / rights attached to equity shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share, and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

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.

#### c. Details of shareholders holding more than 5 % shares in the company are as below

Name of Shareholder	As at		As at	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
ARVINDER SINGH	12499.00	0.41%	12499.00	0.41%
GURNAM SINGH	1.00	0.00%	1.00	0.00%
YUVRAJ SINGH	10000.00	0.33%	10000.00	0.33%
SATBEER SINGH	10000.00	0.33%	10000.00	0.33%
RAVINDER KAUR	12500.00	0.41%	12500.00	0.41%
SUDEEP KAUR	2500.00	0.08%	2500.00	0.08%
GURPREET KAUR	2500.00	0.08%	2500.00	0.08%
SINGH INFRAZONE PRIVATE LIMITED	3000000.00	98.36%	3000000.00	98.36%
	<b>3050000.00</b>	<b>100.00%</b>	<b>3050000.00</b>	<b>100.00%</b>

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

#### d. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-

For Agrante Realty Ltd

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
B	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100%	

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-
4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
B	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100.00%	

e) STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00

Previous reporting Period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00



For Agrante Realty Ltd.

*(Signature)*  
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## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

### Notes to the financial statements for the year ended March 31, 2024

4. Reserves and surplus (Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>a. Securities Premium Reserve</b>		
Securities Premium Reserve		
Balance at the beginning of the year	-	-
Add: Premium on shares issued during the year		
Less: Utilising during the year for:		
Issuing bonus shares		
Writing off shares issue expenses		
Balance at the end of the year	-	-
<b>b. Surplus in the statement of profit and loss</b>		
Balance as per last financial statements	228.72	191.13
Add: Profit for the year	18.86	37.59
Less: Loss Due to Change in Rate of Depreciation as per Company Act 2013		
Net surplus in the statement of profit and loss	247.58	228.72
<b>Total reserves and surplus</b>	<b>247.5762604</b>	<b>228.72</b>

5. LONG TERM BORROWINGS (Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Secured Loans</b>		
Term Loan From Bank	-	-
<b>Unsecured Loans</b>		
Inter Corporate Deposits	(2,594.85)	(2,457.87)
Loan from Director	1,123.95	1,215.35
Loans and advances from related Loans from Others:	-	-
	120.00	-
	<b>(1,350.90)</b>	<b>(1,242.52)</b>

6. Deferred tax Liabilities (Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Deferred Tax Liability</b>		
- Fixed assets: Impact of difference between tax	(5.31)	(5.31)
Deferred Tax Liability	(5.31)	(5.31)
<b>Net Deferred Tax Liabilities</b>	<b>(5.31)</b>	<b>(5.31)</b>



For Agrante Realty Ltd.

*(Signature)*  
Authorized Signatory

## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

### 7 OTHER LONG TERM LIABILITIES

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
Trade Payable	-	-
Others	-	-
	-	-

### 8 LONG TERM PROVISIONS

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for employee benefits	-	-
Others	-	-
	-	-

### 9 SHORT TERM BORROWINGS

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
SECURED LOANS	-	-
DD A/C	131.20	134.27
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of		
Unsecured Loans		
Loans and advances from related parties- Short Term	-	-
Loans from Others- Short Term	-	-
	131.20	134.27

### 10 Trade Payables

Figures For the Current Reporting Period

( Rupees in Lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others-Raw Material Trade Payable	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others-For Capital Goods	-	-	-	-	-
<b>Total</b>	-	-	-	-	5,024.09



For Agrante Realty Ltd.

Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>5,051.60</b>

## 11 Other current liabilities

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>a) Expenses Payable</b>		
-Audit Fee Payable	-	-
-Professional Exp Payable	-	-
-Other Payable	-	-
Provision for Expenses	15.42	15.38
<b>b) Advance Received</b>		
Advance Received From Customers	-	-
Advance Received Against Sale of Property	-	-
Rent Security	-	-
Advance Recd. Against Sale of Property	-	-
<b>Total</b>	<b>15.42</b>	<b>15.38</b>

## 12 SHORT TERM PROVISIONS

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	0.07	0.11
EPFO Employees Contribution Payable	-	-
EPFO Employers Contribution Payable	-	-
Wages and Salaries Payable	113.77	59.17
<b>(b) Provision - for TAX</b>		
-Income Tax	46.93	41.27
-TDS PAYABLE	23.93	15.11
GST Payable	60.97	49.22
(refer Note 24 for details of dues to micro and small)		
<b>Total</b>	<b>245.67</b>	<b>164.88</b>



For Agranite Realty Ltd.

Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2024

Note: Deferred tax assets is not recognized due to lack of virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which the deferred tax asset can be realized.

**14 NON CURRENT INVESTMENTS** (Rupees in Lacs)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
a) Investment property	1,956.22	1,898.29
b) Investments in Equity Instruments	-	-
c) Investments in partnership firms	-	-
	1,956.22	1,898.29

**15 Long Term Loans and advances** (Rupees in Lacs)  
(Unsecured, considered good unless otherwise stated)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
a) MAT Credit Entitlement	-	-
b) Taxes Paid (Net of Provisions)	13.56	10.36
c) Loans and advances to employees	-	-
d) Loans & Advances - Other	1,647.87	1,404.92
e) Capital advances	-	-
	1,461.42	1,415.29
Total (A+B)	1,461.42	1,415.29

**16 OTHER LONG TERM ASSETS** (Rupees in Lacs)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Long Term Trade Receivables	-	-
Security Deposits Paid	5.48	5.23
Others	-	-
	5.48	5.23

**17 Inventories** (Rupees in Lacs)  
(At lower of cost and net realisable value)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	777.06	882.05
Stock with Consignee	-	-
Total	777.06	882.05

**18 Trade Receivables**

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	Total
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others	-	-	-	-	-

For Agrante Realty Ltd

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others	-	-	-	-	-

## 19 Cash and Bank Balances

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Cash and Cash equivalents		
a) Balances with banks In Current Accounts	(44.63)	(39.13)
b) Cash on Hand	206.72	225.74
<b>Total</b>	<b>162.04</b>	<b>186.61</b>

## 20 SHORT TERM LOANS AND ADVANCES

( Rupees in Lacs)

Particulars	Non Current		Current	
	As at	As at	As at	As at
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Advance For Suppliers	-	-	-	-
Advance For Machinery	-	-	-	-
Advance For Land & Building	-	-	-	-
Advance Tax	-	-	-	-
Bank Charges Receivable	-	-	-	-
GST INPUT	-	-	-	-
Others-Advance To Employee	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 21 OTHER CURRENT ASSETS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Preliminary exps. w/off	-	-
Investment in Fixed Deposit	211.72	211.72
Others-Prepaid Exp.	0.61	0.61
<b>Total</b>	<b>212.32</b>	<b>212.32</b>



For Agrante Realty Ltd.

Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

## 22 Revenue from operations

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
Revenue from Services	-	-
Sale of Goods	-	-
Income	714.73	1,184.33
<b>Total (A+B)</b>	<b>714.73</b>	<b>1,184.33</b>

## 23 Other income

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
a) Interest Received on Income tax Refund	-	-
b) Other Income	3.31	28.00
c) Discount Received	-	-
d) Interest Income	17.60	17.40
<b>Total</b>	<b>20.91</b>	<b>45.40</b>

## 23 (b) Project Expenses

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
Project Exp	726.11	1,795.16
<b>Total</b>	<b>726.11</b>	<b>1,795.16</b>

## 25 (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
inventories at the beginning of the year	1,163.72	547.60
less: Inventory at the end of the year	1,178.71	1,163.72
<b>Total</b>	<b>(14.98)</b>	<b>-616.13</b>

## 26 (d) Employee benefits expense

( Rupees in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
Salaries & wages	-	-
Director Remuneration	-	-
Staff Welfare Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

For Agrante Realty Ltd

Authorized Signatory



**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

**27 (e) Finance costs**

Particulars	( Rupees in Lacs)	
	As at March 31, 2024	As at March 31, 2023
Bank Charges	-	-
Interest on CC A/c	-	-
<b>Total</b>	-	-

**28 Other Expenses**

Particulars	( Rupees in Lacs)	
	As at March 31, 2024	As at March 31, 2023
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Rent Paid	-	-
<b>(B) INDIRECT EXPENSES</b>		
Advertising	-	-
Payment to auditor (Refer details below)	-	-
Short & Excess	-	-
Sundry Balance w/off	-	-
Sales Promotion	-	-
Website & Domain Charges	-	-
Welfare A/c	-	-
<b>Total</b>	0.00	-

**Payment to auditor**

Particulars	( Rupees in Lacs)	
	As at March 31, 2024	As at March 31, 2023
<b>As auditor:</b>		
Audit Fees	-	-
Tax Audit Fees	-	-
<b>Total</b>	-	-



For Agrante Realty Ltd

  
Authorized Signatory

**AGRANTE REALTY LIMITED**  
 Depreciation Chart as per Income Tax for F Y 2023-24

S.No.	Particulars	W.O.V. as on 1.4.2023	Addition		Sale	Total	Rate	Depreciation	W.O.V. as on 31.03.2024
			Less than Six Months	After six Months					
1	Capital Work & Process	138,880,260.93	-	-	-	138,880,260.93	-	-	138,880,260.93
2	Furniture	-	-	186,998.00	-	186,998.00	10%	9,349.90	177,648.10
3	Machinery	871,615.60	36,371.00	6,270.00	-	914,256.60	15%	136,713.24	778,143.36
4	Computer	322,069.52	-	-	-	322,069.52	40%	128,827.81	193,241.71
	<b>Total</b>	<b>871,615.60</b>	<b>36,371.00</b>	<b>6,870.00</b>	<b>-</b>	<b>1,236,926.12</b>		<b>274,890.95</b>	<b>140,029,234.10</b>



For Agrante Realty Ltd

*[Handwritten Signature]*  
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**AGRANTE REALTY LIMITED**  
**DEPRECIATION CHART FOR F. Y. 2023-24**

FOR ASSETS EXISTING AS ON 31.03.2023

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03.2023	WDV as on 01.04.2023	Life as per Co. Act, 2002	Useful Life Taken	Life Used till 31.03.2024	Remaining Life	Residual value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2023-24	WDV as on 31st Mar 2024
<b>(C) Office Equipments</b>													
29-Oct-2019	Air Conditioner - KVV Site	418,544	323,553	104,991	5.00		2.42	2.58	31,953	407,607	48.27%	46,075	58,066
24-Oct-2019	Bar Blending Machine	245,223	110,967	134,257	5.00		2.40	2.60	7,250	177,973	41.58%	15,529	150,444
24-Oct-2019	Bar Blending Machine	245,223	109,680	135,543	5.00		2.25	2.75	7,250	177,973	41.42%	15,443	152,530
14-Oct-2019	Bar Cutting Machine	338,000	105,625	232,375	5.00		2.40	2.60	6,900	331,100	48.55%	24,704	306,396
10-Jun-2017	Bar Cutting Machine	238,000	100,027	137,973	5.00		2.21	2.79	6,900	331,100	47.71%	18,750	312,350
20-Jun-2017	Water Dispenser	8,000	7,988	12	10.00		0.93	0.07	433	7,567	29.71%	0	7,567
6-May-2020	High Frequency Vibrator	190,000	168,748	21,252	5.00		2.97	2.03	3,000	187,000	48.42%	19,048	167,952
31-Dec-2020	High Frequency Vibrator	114,407	89,328	25,079	5.00		2.25	2.75	3,000	111,407	49.42%	13,760	97,647
18-Dec-2020	Mosquito Repellent Incense Burner	66,780	27,627	39,153	10.00		2.28	7.72	2,859	63,921	26.88%	5,289	58,632
19-Aug-2020	HP Toner 264 Ink (1 unit)	4,000	3,144	856	5.00		2.61	2.39	200	3,800	48.42%	99	3,701
12-Aug-2020	Vulcanize Cook Top - KVV Site	2,119	1,971	148	5.00		2.63	2.37	106	2,013	49.59%	204	1,809
17-Feb-2021	Machinery and Tools KVs - KVV	41,771	19,728	22,043	10.00		1.12	8.88	2,089	39,682	25.92%	4,765	34,917
9-Aug-2021	Water Meter No-412	14,900	11,471	3,429	5.00		2.64	2.36	111	13,789	48.81%	1,381	12,408
17-Aug-2020	Microwave - KVV Site	5,000	4,664	336	5.00		2.60	2.40	200	4,800	48.81%	971	3,829
4-Feb-2021	Printer Canon i4110	36,256	14,794	21,462	5.00		2.15	2.85	818	35,438	48.28%	3,000	32,438
27-Aug-2020	Printer HP LaserJet 106A	2,579	1,772	807	5.00		2.99	2.01	369	2,210	48.81%	210	1,999
21-Nov-2020	Printer HP LaserJet 120 MW	18,475	10,117	8,358	5.00		2.38	2.62	674	17,801	49.32%	1,528	16,273
20-Apr-2017	Telephone Set	98,000	74,771	23,229	10.00		0.98	0.02	1,800	96,200	27.66%	20	96,180
20-Apr-2017	Microwave	4,999	3,797	1,202	10.00		0.95	0.05	200	4,799	28.98%	0	4,799
20-Apr-2017	Microwave	3,000	2,315	685	10.00		0.93	0.07	250	2,750	28.06%	0	2,750
07-May-2017	Telephone Set	360	254	106	10.00		0.80	0.20	24	336	48.88%	0	336
20-Jun-2017	Refrigerator	4,300	4,128	172	10.00		0.84	0.16	325	3,975	48.09%	0	3,975
20-Jun-2017	Refrigerator	17,440	14,311	3,129	10.00		0.84	0.16	870	16,570	28.09%	19	16,551
20-Apr-2017	LED	81,940	48,329	33,611	10.00		0.88	0.12	1,910	80,030	27.82%	41	79,989
17-Aug-2020	Refrigerator - KVV Site	7,200	3,681	3,519	5.00		3.00	2.00	300	6,900	48.00%	674	6,226
14-Sep-2020	RD Plant - KVV Site	165,000	86,253	78,747	10.00		2.50	7.50	8,210	156,790	25.81%	20,413	136,377
23-Mar-2020	Power Hood	185,000	288,400	93,400	5.00		2.14	2.86	19,250	204,250	45.32%	43,926	160,324
11-Mar-2022	Power Hood	400,000	279,317	120,683	5.00		2.00	3.00	20,000	380,000	45.02%	56,394	323,606
10-Sep-2020	Water Taps Filter - KVV Site	6,775	4,845	1,930	5.00		2.23	2.77	314	6,461	45.01%	643	5,818
10-May-2020	Office Protective Fan	3,640	3,620	20	5.00		3.87	1.13	202	3,438	48.11%	403	3,035
10-May-2020	Office Wall Fan	3,544	3,566	1,883	5.00		2.87	2.13	307	3,237	45.34%	337	2,899



For Agrante Realty Ltd.

*(Signature)*  
 Authorized Signatory

1-Aug-2015	Mobide	4,141	3,756	365	10.00	4.24	1.76	307	3,334	21,245	87	218
8-Sep-2015	Mobide	15,499	16,202	1,297	10.00	4.21	1.77	773	14,724	21,145	127	402
12-Feb-2017	Compass/Mount	1,524	1,391	131	10.00	4.11	1.87	76	1,448	21,315	13	88
1-Aug-2014	Compass	28,871	26,839	2,034	10.00	4.67	1.33	1,444	27,431	22,745	463	1,334
24-Jul-2014	Laptop	31,330	29,035	2,295	10.00	4.87	1.33	1,560	29,680	22,720	498	1,817
11-Aug-2014	Laptop	31,330	28,977	2,353	10.00	4.64	1.36	1,560	29,680	22,845	510	1,715
4-Aug-2014	UPS	2,150	1,997	153	10.00	4.46	1.31	108	2,042	22,895	28	118
28-Aug-2014	UPS	2,150	1,995	157	10.00	4.59	1.41	108	2,042	23,076	27	112
1-Feb-2017	TATA TEA VENDING MACHINE	12,060	10,912	1,068	5.00	4.10	0.84	790	13,300	20,185	166	190
5-Jul-2020	Compass	24,984	24,347	4,594	5.00	3.97	1.38	1,418	27,524	40,035	1,033	2,526
03-Sep-2020	Compass	14,976	13,148	1,232	5.00	3.70	0.74	739	13,447	34,685	563	729
11-Feb-2021	Compass	29,424	23,284	3,240	5.00	2.92	0.98	1,371	24,114	43,895	1,863	1,871
6-Aug-2022	Laptop	31,740	29,454	2,786	5.00	2.65	0.78	1,389	30,101	44,995	707	1,309
6-Mar-2020	HP A3 MultiFunction M476N A3 Ink	31,000	28,060	4,094	5.00	3.07	1.40	1,450	29,450	45,195	1,210	1,326
6-Mar-2020	40 inch Trolley	34,000	32,144	11,816	5.00	3.07	1.31	1,540	30,500	45,495	5,138	4,417
16-Feb-2020	Bar Cutting Machine - HBS01	220,339	183,612	14,707	5.00	3.09	1.31	21,217	205,323	46,230	13,692	10,014
16-Feb-2020	Bar Cutting Machine - HBS01	220,339	183,612	14,707	5.00	3.09	1.31	21,217	205,323	46,230	13,692	10,014
09-Feb-2020	Compass Machine - RVT 500	38,000	31,917	6,313	5.00	3.08	1.32	1,900	34,200	49,215	1,714	1,286
20-Feb-2020	Digital Compass (DG) - v2.3 RVT	40,780	34,708	44,274	5.00	2.69	1.01	20,239	34,441	49,225	28,972	14,102
20-Feb-2020	Digital Compass (DG) - v2.3 RVT	40,780	34,708	44,274	5.00	2.69	1.01	20,239	34,441	49,225	28,972	14,102
20-Dec-2017	Toner Hott	205,740	227,441	38,419	5.00	3.20	1.70	11,270	232,225	41,405	17,224	10,745
6-Mar-2020	Toner Hott	1,126,800	648,314	179,781	5.00	3.07	1.33	36,370	1,066,700	41,505	31,224	26,017
29-Feb-2021	Working Machine 600 Amp - RVT 300	14,800	20,200	3,797	5.00	3.08	1.32	1,308	21,800	46,605	1,710	1,481
6-Jun-2021	Ac Compressor - RVT 300	300,015	184,115	176,480	5.00	1.23	3.77	38,251	141,594	26,420	40,118	36,802
16-Aug-2021	Agro (Ac) Compressor - RVT 300	14,500	3,760	10,541	10.00	1.67	13.38	721	11,779	18,120	1,510	4,414
28-Jan-2021	Bio Mera Agro Machine - RVT 300	18,644	3,442	13,201	10.00	1.17	8.31	891	17,752	20,505	3,424	4,716
16-Aug-2021	CC TV Camera	22,390	11,504	8,986	5.00	1.62	3.28	1,110	21,280	40,015	3,362	4,124
7-Aug-2021	CC TV Camera	32,800	19,470	13,321	5.00	1.50	3.44	1,644	31,126	46,520	4,077	5,194
28-Oct-2021	CC TV Camera	27,031	15,092	11,029	5.00	1.42	3.38	1,251	25,781	46,578	3,406	4,401
20-Dec-2021	CC TV Camera	252,490	131,912	120,558	5.00	1.28	3.72	12,025	238,865	41,405	34,209	48,140
2-Feb-2021	CC TV Camera	30,312	2,968	1,113	10.00	1.39	4.34	514	27,347	21,825	1,899	4,426
30-Aug-2021	Compass Pump Pipeline - RVT 500	254,931	76,354	158,127	10.00	1.62	4.18	12,746	242,185	24,976	41,120	117,127
22-Jul-2021	Compass - RVT 500	20,000	12,315	7,492	5.00	1.64	3.11	1,000	19,000	41,595	3,417	4,378
30-Jul-2021	Digital Compass (DG) - RVT 500	466,462	224,022	494,879	10.00	1.67	4.13	12,473	454,017	24,976	104,404	281,680
8-Nov-2021	Decorative - RVT 500	1,237,794	504,412	744,337	10.00	1.81	4.19	41,548	1,196,245	25,905	186,776	511,963
13-Nov-2021	High Frequency Vibrator	215,000	129,820	162,780	5.00	1.31	4.43	11,130	212,040	45,525	46,602	53,717
14-Aug-2021	Machinery and Tools Kit - RVT 500	29,305	25,821	15,012	5.00	1.66	4.40	1,875	27,426	46,520	7,101	8,229
15-Feb-2021	Machinery and Tools Kit - RVT 500	361,254	78,024	84,032	5.00	1.09	3.91	8,301	353,181	46,220	48,247	44,201
12-Feb-2021	Power HP LaserJet Pro M1007N	17,597	4,481	9,316	5.00	1.10	3.80	880	16,717	46,220	4,213	5,107
16-Aug-2021	Toner Hott	1,773,424	662,076	116,500	10.00	1.89	4.41	48,071	1,685,193	24,260	222,349	691,181
18-Jan-2021	Toner Hott	14,114	4,702	11,411	10.00	1.17	4.43	896	15,310	24,800	2,054	4,664
12-Sep-2021	Working Machine - RVT 500	44,175	11,071	20,744	5.00	1.31	4.48	4,409	40,766	41,815	10,742	19,041
16-Oct-2021	Compass	47,441	31,380	22,861	5.00	1.42	4.74	4,294	43,146	44,715	14,715	8,246



For Agrange Realty Ltd

Authorized Signatory

28-Jan-2021	Computer	35,000	27,998	18,095	3.00	1.17	0.80	2,907	14,148	48,886	11,321	3714
24-Jul-2021	Furniture	336,178	212,905	324,000	10.00	1.71	8.29	26,829	505,734	25,896	84,123	130,880
21-Jul-2021	Office Printer Pcs	7,500	3,128	4,800	10.00	0.84	8.11	398	7,500	23,870	1,197	1382
19-Aug-2021	Network	60,400	36,592	31,004	5.00	1.58	3.85	3,048	37,200	45,670	10,911	15001
15-Feb-2022	Software	11,500	6,549	6,951	5.00	1.17	3.87	673	12,622	45,276	3,147	4864
25-Jul-2021	Visitors Cleanse Philips	6,171	3,971	3,148	5.00	1.20	3.32	314	5,057	41,646	1,070	1379
19-Jan-2021	Water Dispenser	21,156	4,540	9,710	10.00	1.78	8.22	568	16,788	35,896	1,741	4,969
08-Apr-2021	TV TV Camera & VV Site	3,120	854	4,216	15.00	0.92	14.08	317	4,871	29,979	774	5302
18-Apr-2022	Cable -&VV Site	10,800	4,994	6,186	5.00	0.96	4.64	540	10,200	45,176	2,738	4,847
20-May-2022	Cable -&VV Site	22,000	8,918	13,642	5.00	0.86	4.14	1,100	20,900	45,405	6,102	7,841
18-Mar-2022	App. Server Iptv	134,640	11,668	163,046	15.00	0.17	14.81	8,712	157,008	30,130	20,541	104,004
24-Aug-2022	Machinery and Tools Etc -&VV Site	48,000	4,354	40,000	15.00	0.90	14.40	2,380	47,120	6,106	7,170	31,070
03-Nov-2022	Machinery and Tools Etc -&VV Site	5,494	217	2,417	10.00	0.23	14.77	245	3,400	16,104	869	4,888
28-Nov-2022	8P Lanya Mod MFP M7225DN	86,704	14,929	83,365	5.00	0.24	4.66	4,915	30,279	45,116	17,097	45,428
7-Mar-2022	8P Lanya Mod MFP M7225DN	5,000	148	4,892	5.00	0.07	4.93	230	4,750	45,188	3,102	2,951
16-Oct-2022	Laptop Dell	74,380	19,823	76,677	5.00	0.07	4.93	3,715	70,770	45,995	26,754	11,917
17-Nov-2022	Mobile	12,000	3,215	26,708	5.00	0.15	4.63	1,800	30,430	45,105	12,100	10,640
08-Jul-2022	Telephone	3,188	421	911	3.00	0.07	4.33	70	7,328	45,295	445	342
19-Nov-2022	Thermal Imaging Machine	24,888	1,607	24,000	15.00	0.23	14.67	1,305	23,693	18,120	4,540	10,181
<b>(B) Furniture and Fixtures</b>												
24-Aug-2022	Furniture & Fixtures	67,000	54,991	7,000	10.00	0.94	8.07	3,340	50,774	61,640	874	1,010
17-Aug-2022	Furniture & Fixtures	133,114	119,233	16,701	10.00	0.94	8.07	6,000	120,498	61,640	1,817	16,862
16-Aug-2022	Furniture & Fixtures	244,329	213,288	30,831	10.00	0.92	8.08	12,212	205,037	61,640	3,152	27,008
15-Mar-2022	Furniture & Fixtures	70,000	42,889	7,130	10.00	0.93	9.00	2,580	47,500	17,000	788	4,302
25-Feb-2022	Cool Range Hood	21,292	17,648	3,302	10.00	8.10	0.60	1,267	19,377	10,000	360	2,814
14-Sep-2022	Furniture	202,300	173,651	139,465	10.00	2.32	9.00	14,661	276,135	12,170	30,240	168,740
<b>(C) VEHICLES</b>												
11-Nov-2022	State Cycle Honda Activa	54,714	46,130	8,584	10.00	8.30	9.00	2,707	31,507	19,600	663	1,614
10-Sep-2022	Jeep car	1,700,000	1,078,826	182,173	10.00	8.50	9.00	41,047	1,199,884	15,000	30,817	901,038
<b>Total Assets</b>												
		18,797,418	16,264,286	8,222,412				768,388	18,467,212		5,914,208	1,983,945

31-Mar-22

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## FOR ASSETS PURCHASED AFTER 31.03.2022

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2002	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2023-24	WCV as on 31st Mar 2024
<b>(A) Office Equipments</b>									
01-Jan-2022	Machinery and Tools Etc - Cell Site	28,111	15.00	1,200	26,911	14.00%	295	4,127	23,984



For Agrante Realty Ltd.  
 Authorised Signatory

1/20/2023	Machinery and Tools OA - RW Site	6,870	15.00	344	5,526	18.18%	170	813	8,339
1/Nov/2024	Furniture A/C	309,390	1.00	9,350	171,848	45.07%	20	8,000	181,848
17-Jan-2024	Vehicle Computer	8,180	1.00	413	7,847	25.07%	292	2,989	5,858
	<b>Total Assets</b>	<b>394,240</b>		<b>11,513</b>	<b>218,739</b>			<b>13,729</b>	<b>216,210</b>

21-Nov-2024



For Agrante Realty Ltd.

*[Signature]*  
Authorized Signatory



The Institute of Chartered Accountants of India

INCORPORATED IN INDIA UNDER THE COMPANIES ACT, 2013

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For Agrante Realty Ltd

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Authorized Signatory



### INDEPENDENT AUDITORS' REPORT

To,

The Members of **AGRANTE REALTY LIMITED**

**Report on the audit of the financial statements**

#### Opinion

We have audited the accompanying financial statements of **AGRANTE REALTY LIMITED** ("the Company"), which comprise the balance sheet as at March 31<sup>st</sup>, 2023, and the Statement of Profit and Loss for the period 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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<sup>st</sup>, 2023, and its profit for the period 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 31.03.2023. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the Company is an unlisted company.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

For Agrante Realty Ltd

  
Authorized Signatory



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

#### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation 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. 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.

The 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

For Agrate Realty Ltd

Auditor's Signatory



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other legal and regulatory requirements**

**1.** The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (1) of section 143 of the Companies Act, 2013 is not applicable to the Company since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

#### **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 except for the matters stated in the paragraph 2 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31<sup>st</sup>, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 3 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**3. 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;**

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or

For Agrante Realty Ltd

Authorized Signatory



entities), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Dividend declared or paid during the year, if any by the company is in compliance with section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts 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 software. Further during the course of our audit we did not come across any instance of audit trail feature being tempered with.

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2023  
Place: Delhi  
UDIN: 255363438MHRS3955



For Agrants Realty Ltd.

A handwritten signature in blue ink, appearing to be "Ajay", written over the text "Authorized Signatory".  
Authorized Signatory

**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

Balance Sheet as at March 31, 2023

(Rupees in Lacs)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share Capital	3	305.00	305.00
(b) Reserves and Surplus	4	228.73	191.13
(c) Money received against share warrants		-	-
		<b>533.72</b>	<b>496.13</b>
<b>2 Share application money pending allotment</b>			
<b>3 Non Current liabilities</b>			
(a) Long Term Borrowings	5	(1,242.52)	(1,735.36)
(i) Deferred Tax Liabilities (Net)	6	(5.31)	(5.31)
(c) Other Long Term Liabilities	7	-	-
(d) Long - Term Provisions	8	-	-
		<b>(1,247.83)</b>	<b>(1,740.67)</b>
<b>4 Current liabilities</b>			
(a) Short - Term Borrowings	9	134.27	-
(b) Trade Payables:	10		
(i) Total outstanding dues of micro enterprises and small enterprises; and		5,051.00	108.07
(ii) Total outstanding dues of creditors other than micro enterprises and small		-	-
(c) Other Current Liabilities	11	180.26	3,872.01
(d) Short-Term Provisions	12	-	-
		<b>5,365.53</b>	<b>3,980.08</b>
<b>Total</b>		<b>4,651.42</b>	<b>2,735.54</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	13	52.22	66.03
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	14	1,896.29	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and advances	15	1,415.29	1,839.00
(e) Other Non Current Assets	16	5.23	3.63
		<b>3,371.03</b>	<b>1,888.02</b>
<b>2 Current assets</b>			
(a) Current Investments		-	-
(b) Inventories	17	882.05	458.43
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	186.61	(122.10)
(e) Short-term loans and advances	20	-	-
(f) Other Current Assets	21	212.32	511.81
		<b>1,280.98</b>	<b>848.14</b>
<b>Total</b>		<b>4,651.42</b>	<b>2,735.54</b>
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/05/2023  
Place: Delhi  
UDIN: 255363430ANHER53955



FOR AGRANTE REALTY LIMITED

G.S. Kalsi  
GURMEE SINGH KALSI  
Director  
DIN 01137465

Rajeev Sakena  
RAJEEV SAKENA  
Director  
DIN 05725712

For Agrante Realty Ltd.

Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Statement of Profit and loss for the year ended March 31, 2023

( Rupees in Lacs)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>INCOME:</b>			
I. Revenue from Operations	22	1,184.33	4,053.54
II. Other income	23	45.40	45.84
III. Total Revenue (I + II)		<b>1,229.73</b>	<b>4,099.38</b>
<b>IV. Expenses:</b>			
(a) Cost of materials consumed			
(b) Project Expenses	24	1,796.16	3,724.04
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	25	(616.13)	239.08
(d) Employee benefits expense	26	-	-
(e) Finance costs	27	-	-
(f) Depreciation and amortization expense	13	-	-
(g) Other expenses	28	0.00	-
Total Expenses		<b>1,180.03</b>	<b>3,963.12</b>
V Profit before exceptional and extraordinary item and tax		49.70	136.26
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		49.70	136.26
VIII Extraordinary Items		-	-
IX Profit before tax (VII- VIII)		49.70	136.26
X Tax expense:			
(1) Current tax		12.11	22.74
(2) Deferred Tax		-	-
Profit (Loss) for the period from continuing operations (VII- VIII)		37.59	113.52
XI Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)(XII- XIII)		-	-
XIV Profit/ (Loss) (XI + XIV)		37.59	113.52
XVI Earnings per equity share having nominal value of Rs 10/- per share:			
(1) Basic		0.00	0.00
(2) Diluted		0.00	0.00
Summary of significant accounting policies	2		

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2023  
Place: Delhi  
UDIN: 25536343BMHERS3955



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
**GURMEET SINGH KALSI**  
Director  
DIN 01137469

*Rajeev Saxena*  
**RAJEEV SAXENA**  
Director  
DIN 09725712

For Agrante Realty Ltd.

*[Signature]*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

### 3 Share Capital

(Rupees in Lacs)

Particulars	As at March 31, 2023		As at March 31, 2022	
	Number	Amount in Lacs	Number	Amount in Lacs
<b>Authorised</b> Equity shares of Rs. 10/- each	3,100,000.00	310.00	3,100,000.00	310.00
<b>Issued, subscribed and fully paid up</b> Equity shares of Rs. 10/- each with voting rights	3,050,000.00	305.00	3,050,000.00	305.00
<b>Total</b>	<b>3,050,000.00</b>	<b>305.00</b>	<b>3,050,000.00</b>	<b>305.00</b>

#### a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2023		As at March 31, 2022	
	Number	Amount in Rupees	Number	Amount in Rupees
<b>Equity Shares</b>				
Shares outstanding at the beginning of the year	3,050,000	30,500,000	3,050,000	30,500,000
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,050,000	30,500,000	3,050,000	30,500,000

#### b. Terms / rights attached to equity shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share, and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

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.

#### c. Details of shareholders holding more than 5 % shares in the company are as below

Name of Shareholder	As at		As at	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
ARVINDER SINGH	12499.00	0.41%	12499.00	0.41%
GURNAM SINGH	1.00	0.00%	1.00	0.00%
YUVRAJ SINGH	10000.00	0.33%	10000.00	0.33%
SATBEER SINGH	10000.00	0.33%	10000.00	0.33%
RAVINDER KAUR	12500.00	0.41%	12500.00	0.41%
SUDEEP KAUR	2500.00	0.08%	2500.00	0.08%
GURPREET KAUR	2500.00	0.08%	2500.00	0.08%
SINGH INFRAZONE PRIVATE LIMITED	3000000.00	98.36%	3000000.00	98.36%
	<b>3050000.00</b>	<b>100.00%</b>	<b>3050000.00</b>	<b>100.00%</b>

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

#### d. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-

For Agrante Realty Ltd

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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
8	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100%	

### Previous reporting Period

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	ARVINDER SINGH	12499.00	0.41%	-
2	GURNAM SINGH	1.00	0.00%	-
3	YUVRAJ SINGH	10000.00	0.33%	-
4	SATBEER SINGH	10000.00	0.33%	-
5	RAVINDER KAUR	12500.00	0.41%	-
6	SUDEEP KAUR	2500.00	0.08%	-
7	GURPREET KAUR	2500.00	0.08%	-
		3000000.00		
8	SINGH INFRAZONE PRIVATE LIMITED		98.36%	-
		3050000.00	100.00%	

### e) STATEMENTS OF CHANGES IN EQUITY

#### Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00

#### Previous reporting Period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
3,050,000.00	-	3,050,000.00	3,050,000.00	6,100,000.00



For Agrante Realty Ltd.

  
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## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

4 Reserves and surplus ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
<b>a. Securities Premium Reserve</b>		
Securities Premium Reserve		
Balance at the beginning of the year	-	-
Add: Premium on shares issued during the year		
Less: Utilising during the year for:		
issuing bonus shares		
Writing off shares issue expenses		
Balance at the end of the year	-	-
<b>b. Surplus in the statement of profit and loss</b>		
Balance as per last financial statements	191.13	77.61
Add : Profit for the year	37.59	113.52
Less: Loss Due to Change in Rate of Depreciation as per Company Act 2013		
<b>Net surplus in the statement of profit and loss</b>	<b>228.72</b>	<b>191.13</b>
<b>Total reserves and surplus</b>	<b>228.7175109</b>	<b>191.13</b>

5 LONG TERM BORROWINGS ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Secured Loans</b>		
Term Loan From Bank	-	-
<b>Unsecured Loans</b>		
Inter Corporate Deposits	(2,457.87)	(2,156.36)
Loan from Director	1,215.35	421.00
Loans and advances from related	-	-
Loans from Others	-	-
	<b>(1,242.52)</b>	<b>(1,735.36)</b>

6 Deferred tax Liabilities ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Deferred Tax Liability</b>		
- Fixed assets: Impact of difference between tax	(5.31)	(5.31)
Deferred Tax Liability	(5.31)	(5.31)
<b>Net Deferred Tax Liabilities</b>	<b>(5.31)</b>	<b>(5.31)</b>



For Agrante Realty Ltd.

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## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

**7 OTHER LONG TERM LIABILITIES** ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Trade Payable	-	-
Others	-	-
	-	-

**8 LONG TERM PROVISIONS** ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Provision for employee benefits	-	-
Others	-	-
	-	-

**9 SHORT TERM BORROWINGS** ( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
SECURED LOANS	-	-
OD A/C	134.27	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of		
Unsecured Loans		
Loans and advances from related parties- Short Term	-	-
Loans from Others- Short Term	-	-
	134.27	-

**10 Trade Payables** ( Rupees in Lacs)  
 Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others-Raw Material Trade Payable	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others-For Capital Goods	-	-	-	-	-
<b>Total</b>	-	-	-	-	-



For Agrante Realty Ltd.

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## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>108.67</b>

**11. Other current liabilities**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
<b>a) Expenses Payable</b>		
-Audit Fee Payable	-	-
-Professional Exp Payable	-	-
-Other Payable	-	-
Provision for Expenses	15.38	12.10
<b>b) Advance Received</b>		
Advance Received From Customers	-	3,747.21
Advance Received Against Sale of Property	-	-
Rent Security	-	-
Advance Recd Against Sale of Property	-	-
	-	<b>3,747.21</b>
<b>Total</b>	<b>15.38</b>	<b>3,759.31</b>

**12. SHORT TERM PROVISIONS**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
<b>(a) Provision for employee benefits</b>		
ESI: Employees Contribution Payable	-	-
ESI: Employers Contribution Payable	0.11	0.11
EPFO: Employees Contribution Payable	-	-
EPFO: Employers Contribution Payable	-	-
Wages and Salaries Payable	59.17	55.08
<b>(b) Provision - for TAX</b>		
-Income Tax	41.27	29.17
-TDS PAYABLE	15.11	8.33
GST Payable	49.22	20.03
(refer Note 24 for details of dues to micro and small		
	<b>164.88</b>	<b>112.72</b>



For Agrante Realty Ltd  
  
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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

Note: Deferred tax assets is not recognized due to lack of virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which the deferred tax asset can be realized.

### 14 NON CURRENT INVESTMENTS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
a) Investment property	1,898.29	-
b) Investments in Equity Instruments	-	-
c) Investments in partnership firms	-	-
	1,898.29	-

### 15 Long Term Loans and advances

(Unsecured, considered good unless otherwise stated)

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
a) MAT Credit Entitlement	-	-
b) Taxes Paid (Net of Provisions)	10.36	7.72
c) Loans and advances to employees	-	-
d) Loans & Advances - Other	1,404.92	1,811.54
e) Capital advances	-	-
	1,415.28	1,819.35
Total (A+B)	1,415.28	1,819.35

### 16 OTHER LONG TERM ASSETS

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
Long Term Trade Receivables	-	-
Security Deposits Paid	5.23	2.63
Others	-	-
	5.23	2.63

### 17 Inventories

(At lower of cost and net realisable value)

( Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	882.05	458.43
Stock with Consignee	-	-
Total	882.05	458.43

### 18 Trade Receivables

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	Total
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others	-	-	-	-	-

For Agrante Realty Ltd.

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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years
Undisputed Trade Receivables- Considered	-	-	-	-	-
Undisputed Trade Receivables- Considered	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered	-	-	-	-	-
Others					

## 19 Cash and Bank Balances

(Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
Cash and Cash equivalents		
a) Balances with banks in Current Accounts	(39.13)	(365.00)
b) Cash on Hand	225.74	242.91
<b>Total</b>	<b>186.61</b>	<b>(122.10)</b>

## 20 SHORT TERM LOANS AND ADVANCES

(Rupees in Lacs)

Particulars	Non Current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Advance For Suppliers	-	-	-	-
Advance For Machinery	-	-	-	-
Advance For Land & Building	-	-	-	-
Advance Tax	-	-	-	-
Bank Charges Receivable	-	-	-	-
GST INPUT	-	-	-	-
Others-Advance To Employee	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 21 OTHER CURRENT ASSETS

(Rupees in Lacs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
Preliminary exps. w/off	-	-
Investment in Fixed Deposit	211.72	511.72
Others-Prepaid Exp.	0.61	0.09
<b>Total</b>	<b>212.32</b>	<b>511.81</b>



For Agrante Realty Ltd.

Authorized Signatory

**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

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

**22 Revenue from operations**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Revenue from Services		
Sale of Goods		
Income	1,184.33	4,053.54
<b>Total (A+B)</b>	<b>1,184.33</b>	<b>4,053.54</b>

**23 Other income**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
a) Interest Received on Income tax Refund	-	-
b) Other Income	28.00	12.92
c) Discount Received	-	-
d) Interest Income	17.40	32.92
<b>Total</b>	<b>45.40</b>	<b>45.84</b>

**23 (b) Project Expenses**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Project Exp.	1,796.16	3,724.04
<b>Total</b>	<b>1,796.16</b>	<b>3,724.04</b>

**25 (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Inventories at the beginning of the year	547.60	786.68
Less: Inventory at the end of the year	1,163.72	547.60
<b>Total</b>	<b>(616.13)</b>	<b>239.08</b>

**26 (d) Employee benefits expense**

( Rupees in Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
Salaries & wages	-	-
Director Remuneration	-	-
Staff Welfare Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

For Agrante Realty Ltd


  
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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

## 27 (e) Finance costs

Particulars	( Rupees in Lacs)	
	As at March 31, 2023	As at March 31, 2022
Bank Charges	-	-
Interest on CC A/c	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 28 Other Expenses

Particulars	( Rupees in Lacs)	
	As at March 31, 2023	As at March 31, 2022
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Rent Paid	-	-
<b>(B) INDIRECT EXPENSES</b>		
Advertising	-	-
Payment to auditor (Refer details below)	-	-
Short & Excess	-	-
Sundry Balance w/off	-	-
Sales Promotion	-	-
Website & Domain Charges	-	-
Welfare A/c	-	-
<b>Total</b>	<b>0.00</b>	<b>-</b>

## Payment to auditor

Particulars	( Rupees in Lacs)	
	As at March 31, 2023	As at March 31, 2022
As auditor:		
Audit Fees	-	-
Tax Audit Fees	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



For Agrante Realty Ltd

  
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**AGRANTE REALTY LIMITED**  
 Depreciation Chart as per Income Tax for FY 2022-23

S.No.	Particulars	W.D.V. as on 1.4.2022	Addition			Total	Rate	Depreciation	W.D.V. as on 31.03.2023
			Less than Six Months	After six Months	Sale				
1	Capital Work & Process	138,880,260.93	-	-	-	138,880,260.93	-	-	138,880,260.93
2	Machinery	569,925.70	84,932.00	340,326.00	-	895,383.70	15%	123,769.11	871,615.60
3	Computer	437,443.20	-	74,500.00	-	511,943.20	40%	189,879.68	322,063.52
	<b>Total</b>	<b>569,925.70</b>	<b>84,932.00</b>	<b>415,026.00</b>	<b>-</b>	<b>1,507,332.80</b>		<b>313,647.79</b>	<b>140,071,641.05</b>



For Agrante Realty Ltd

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**AGRANTE REALTY LIMITED  
DEPRECIATION CHART FOR F. Y. 2022-23**

FOR ASSETS EXISTING AS ON 31.03.2022

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2022	WDV as on 01.04.2022	Life as per Ca. Act, 2012	Useful Life Taken	Life Used till 31/03/2022	Remaining Life	Revised value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2022-23	WDV as on 31st Mar 2022
<b>(C) Office Equipments</b>													
20-Oct-2020	Air Conditioner - ACV Site	438,000	240,227	197,773	5.00		1.42	3.58	21,952	417,047	49.57%	88,326	109,446
14-Oct-2020	Bar Bending Machine	145,000	82,476	62,524	5.00		1.46	3.54	7,850	137,150	46.96%	26,807	35,717
21-Dec-2020	Bar Bending Machine	145,000	78,650	66,350	5.00		1.25	3.75	7,350	137,650	46.40%	31,891	38,459
14-Oct-2020	Bar Cutting Machine	130,000	78,465	51,535	5.00		1.46	3.54	6,990	123,010	45.30%	27,130	24,545
15-Jan-2021	Bar Cutting Machine	120,000	68,530	51,470	5.00		1.21	3.79	8,300	111,700	45.47%	31,036	20,434
26-Apr-2021	Weld Dispenser	6,000	3,447	2,553	10.00		6.63	3.37	400	5,600	27.66%	154	405
4-Sep-2020	High Frequency Vibrator	180,000	111,218	68,782	5.00		1.57	3.43	8,500	171,500	46.67%	35,020	41,282
13-Dec-2020	High Frequency Vibrator	114,800	78,559	36,241	5.00		1.24	3.76	7,720	107,080	45.25%	25,209	10,931
18-Dec-2020	Horizontal BEBM Injection Core	94,780	77,807	16,973	10.00		1.28	8.72	2,810	91,970	27.20%	10,163	6,810
18-Aug-2020	HF Tower 25Kk Bk U Cart	4,000	2,426	1,574	5.00		1.01	3.99	200	3,800	45.00%	718	3,082
12-Aug-2020	Injection Core Tool - 10mm dia	3,318	1,295	2,023	5.00		1.63	3.37	106	3,212	49.67%	376	2,636
17-Feb-2021	Machinery and Tools Kit - 50Y	41,271	11,717	29,554	10.00		1.12	8.88	2,982	38,536	25.62%	7,781	21,773
5-Aug-2020	Matrix Vision Pro 312	14,500	8,203	6,297	5.00		1.65	3.35	725	13,775	45.61%	1,500	4,797
12-Aug-2020	Mixmaster - 40Y 30L	3,840	2,616	1,224	5.00		1.63	3.37	206	3,634	48.00%	1,470	2,164
4-Feb-2021	Printer Canon MF 240DW	16,256	9,028	7,228	5.00		1.15	3.85	818	15,438	45.58%	1,776	5,452
27-Aug-2020	Printer HP Laserjet 309A	1,073	6,432	5,359	5.00		1.25	3.75	369	7,024	45.67%	1,341	1,684
23-Sep-2021	Printer HP Laserjet 126 MW	13,475	7,312	6,163	5.00		1.36	3.64	378	13,097	45.32%	2,803	3,360
27-Apr-2021	Telephone Set	30,000	16,478	13,522	10.00		3.93	6.07	1,800	21,720	27.54%	697	12,825
20-Apr-2021	Microwave	6,000	3,730	2,270	10.00		8.09	1.91	207	5,793	27.85%	77	2,293
20-Apr-2021	Microwave	5,000	6,548	1,548	10.00		8.03	1.97	270	4,730	27.64%	61	2,169
6-May-2021	Telephone Set	500	494	6	10.00		8.96	1.04	25	475	28.18%	10	28
20-Apr-2021	Refrigerator	6,500	1,993	4,507	10.00		8.55	1.45	325	6,175	34.54%	173	4,432
25-Aug-2021	software	17,800	16,174	1,626	10.00		8.92	1.08	870	16,930	27.31%	357	1,269
20-Apr-2021	LED	50,660	47,052	3,608	10.00		8.64	1.36	2,510	38,150	27.35%	977	2,631
12-Aug-2020	Refrigerator - 40Y New	7,253	4,454	2,799	5.00		1.63	3.37	380	6,873	45.62%	1,277	1,522
20-Sep-2020	RD Blast - 40Y Site	165,000	98,623	66,377	10.00		1.35	8.65	8,200	156,700	25.97%	21,030	45,347
25-Nov-2020	Tower Host	341,000	207,872	133,128	5.00		1.35	3.65	19,200	312,300	45.35%	81,020	52,108
21-Mar-2021	Tower Host	405,000	182,248	222,752	5.00		1.00	4.00	20,000	385,000	41.97%	96,020	126,732
10-Sep-2020	Vertical Tower Talker - 40Y Site	6,350	3,763	2,587	5.00		1.22	3.78	318	6,032	45.61%	1,184	4,848
16-May-2020	Office Postal Fan	6,440	1,775	4,665	5.00		1.43	3.57	382	6,058	45.18%	327	4,338
16-May-2020	Office Wall Fan	6,540	4,382	2,158	5.00		1.47	3.53	327	6,213	45.18%	384	3,129



For Agrante Realty Ltd.

*[Signature]*  
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1-Jan-2017	Mobile	4,100	1,000	401	0.00	7.24	2.76	207	1,914	25.17%	110	341
8-Jan-2017	Mobile	15,400	13,704	1,735	0.00	7.23	2.77	775	14,724	25.20%	418	1,291
12-Feb-2017	Computer Mouse	1,500	1,200	300	0.00	7.17	2.83	70	1,080	25.25%	44	141
1-Aug-2014	Computer	28,375	20,279	8,096	0.00	7.07	2.93	1,444	27,421	22.75%	600	2,014
30-Jul-2014	Laptop	31,200	25,200	6,000	0.00	7.07	2.93	1,260	20,600	20.71%	443	1,194
11-Aug-2014	Laptop	31,200	24,318	6,882	0.00	7.04	2.96	1,260	20,640	20.73%	461	1,211
20-Aug-2014	LPS	2,100	1,952	148	0.00	7.06	2.94	101	1,942	20.82%	43	104
28-Aug-2014	LPS	2,100	1,948	204	0.00	7.59	2.41	101	2,042	21.13%	47	107
1-Feb-2018	TAKE TEA VENDING MACHINE	14,000	12,211	1,789	0.00	8.14	1.86	700	11,200	21.17%	409	1,000
9-Mar-2020	Computer	28,910	20,821	8,089	0.00	2.07	2.93	1,444	27,544	40.99%	2,706	4,308
20-Sep-2020	Computer	14,570	11,669	2,902	0.00	1.36	1.64	729	11,827	36.68%	2,279	1,220
11-Feb-2021	Computer	25,424	15,704	8,680	0.00	1.18	1.82	1,270	24,135	32.93%	5,220	3,100
6-Aug-2021	Laptop	31,780	27,210	4,570	0.00	1.61	1.39	1,580	30,191	30.27%	2,265	1,098
4-Mar-2020	HP A1 Multitouch Monitor A1 Size	31,080	21,997	9,083	0.00	2.07	2.93	1,150	20,450	41.13%	4,602	4,511
6-Mar-2020	8 Whisk Trolley	7,000	37,447	21,555	0.00	2.07	2.93	3,530	30,390	46.09%	5,717	17,411
16-Feb-2020	Ice Shaving Machine - BHM12	170,000	156,986	13,014	0.00	2.09	2.91	11,817	209,132	46.23%	28,646	14,707
18-Feb-2020	Ice Cutting Machine - BCM12	170,000	156,986	13,014	0.00	2.09	2.91	11,817	209,132	46.23%	28,646	14,707
24-Feb-2020	Computer Machine - KVV Size	18,000	17,027	973	0.00	2.04	2.96	1,000	16,108	40.07%	4,960	4,001
24-Feb-2020	Shunt Generator (D/G) - 025 KVA	430,700	299,221	131,479	0.00	2.05	2.95	20,329	298,461	41.27%	52,180	44,214
26-Dec-2019	Total Storage - (Server Machine)	295,800	195,525	100,275	0.00	2.24	2.76	19,270	278,201	41.01%	31,318	16,201
6-May-2020	Toner Hole	1,120,000	798,552	321,448	0.00	2.07	2.93	66,300	1,066,706	45.19%	148,166	139,702
26-Feb-2020	Welding Machine 400Amp - KVV Size	24,000	17,670	6,330	0.00	2.08	2.92	1,200	22,800	45.27%	3,111	1,001
6-Jan-2022	Air Conditioner - KVV Size	402,615	37,408	121,210	0.00	0.27	0.73	18,010	142,184	46.49%	146,729	139,466
16-Aug-2021	Argon Gas Cylinder - KVV Size	34,500	3,022	12,807	0.00	0.62	14.38	705	15,715	47.11%	2,171	12,514
10-Jan-2021	Ice Making Aqua Machine - KVV Size	18,444	100	17,412	0.00	0.17	0.83	922	17,712	28.49%	4,072	13,251
16-Aug-2021	DC TV Camera	42,780	6,119	15,971	0.00	0.62	0.38	1,100	11,089	46.81%	1,249	646
7-Sep-2021	DC TV Camera	37,000	6,101	20,497	0.00	0.30	0.70	1,660	21,168	45.60%	11,176	11,011
29-Oct-2021	DC TV Camera	27,031	5,165	21,910	0.00	0.42	0.58	1,301	21,676	45.07%	9,087	11,589
20-Dec-2021	DC TV Camera	252,490	21,490	231,000	0.00	0.28	0.72	13,619	210,666	43.41%	106,042	120,211
1-Feb-2022	DC TV Camera	10,112	428	9,684	0.00	0.16	0.84	816	9,701	31.62%	2,164	1,301
28-Aug-2021	Concrete Pump System - KVV Size	254,911	41,118	213,793	0.00	0.62	0.38	12,748	242,165	39.07%	55,546	116,211
22-Dec-2021	Control - KVV Size	10,000	6,884	3,116	0.00	0.08	0.92	1,000	10,000	45.39%	4,281	7,000
24-Apr-2021	Digital Generator (D/G) - KVV Size	609,492	115,325	193,617	0.00	0.07	0.93	21,479	606,017	25.97%	141,567	409,669
8-Jun-2021	Generator - KVV Size	1,227,750	227,748	900,000	0.00	0.81	0.19	61,248	1,166,502	25.95%	251,673	716,011
14-Nov-2021	High Frequency Vibrator	224,200	21,279	187,911	0.00	0.25	0.75	11,140	212,060	46.02%	80,541	102,501
14-Aug-2021	Machinery and Tools Key - KVV Size	39,325	10,684	28,641	0.00	0.80	0.20	1,975	37,310	46.62%	12,149	11,011
15-Feb-2022	Machinery and Tools Key - KVV Size	94,254	6,770	184,464	0.00	0.09	0.91	8,062	121,118	46.23%	60,812	66,811
13-Feb-2022	Printer HP LaserJet Pro M128FN	17,787	791	17,000	0.00	0.30	0.70	892	16,907	45.21%	7,600	1,011
26-Aug-2021	Tablet Phone	1,774,448	272,932	1,501,516	0.00	0.33	0.67	88,671	1,684,776	20.97%	389,711	901,011
20-Jan-2021	Tablet Phone	18,114	708	15,406	0.00	0.17	0.83	886	15,308	25.92%	3,904	1,011
22-Sep-2021	Welding Machine - KVV Size	88,173	21,087	67,086	0.00	0.12	0.88	4,209	81,788	45.07%	30,784	36,704
29-Oct-2021	Generator	87,882	23,207	64,675	0.00	0.42	0.58	4,162	81,417	46.71%	41,811	31,011



For Agrani's Realty Ltd

*[Signature]*  
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28-Apr-2022	Computer	30,922	5,000	49,012	3.00	0.17	2.85	3,787	35,118	43.98%	31,007	46,014
14-Jul-2021	Furniture	326,578	98,943	427,621	20.00	0.71	8.29	26,829	500,749	23.96%	111,622	248,212
21-Jul-2021	Office Political Fee	7,986	1,430	6,556	20.00	0.09	8.31	398	7,986	25.90%	1,698	4,888
19-Aug-2021	Software	20,800	16,818	43,782	3.00	0.01	3.30	1,620	27,790	20.80%	20,054	21,634
11-Feb-2022	Software	13,000	800	12,700	5.00	0.11	4.87	872	12,825	48.21%	5,729	6,500
21-Jun-2021	Network Closure Fee	5,271	1,008	4,263	5.00	0.09	8.31	314	4,587	45.57%	1,363	3,247
19-Apr-2021	Wear Disposal	11,350	1,205	9,961	10.00	0.78	8.22	568	10,789	20.91%	3,351	8,730
<b>(D) Furniture and Fixtures</b>												
26-Apr-2012	Furniture & Fixtures	82,920	51,683	9,837	10.00	8.84	8.07	3,146	79,774	12.21%	1,188	7,609
25-Apr-2011	Furniture & Fixtures	133,118	111,287	19,237	10.00	8.84	8.01	6,656	126,458	43.24%	5,346	16,190
30-Apr-2013	Furniture & Fixtures	244,240	209,085	35,154	10.00	8.92	8.08	12,712	232,037	31.21%	4,713	18,881
31-Jul-2014	Furniture & Fixtures	30,000	41,849	8,124	10.00	8.01	8.80	3,200	47,500	12.11%	1,004	7,183
25-Feb-2013	Cost Master Fixed	20,250	16,551	3,697	10.00	7.10	8.00	1,012	19,237	13.45%	409	3,222
28-Sep-2020	Furniture	281,300	198,154	185,144	10.00	7.52	8.00	14,660	276,614	24.11%	4,250	19,848
<b>(E) VEHICLES</b>												
11-Nov-2014	Motor Cycle Honda AT 110A	34,514	47,194	5,760	10.00	7.10	8.00	3,737	51,497	12.80%	1,230	8,968
10-Sep-2014	motor car	220,941	1,002,161	208,776	10.00	7.10	8.00	31,027	1,170,884	12.77%	26,001	102,711
<b>Total Assets</b>												
		68,397,698	7,647,348	4,693,979				725,896	13,872,282		3,481,726	4,791,270

12/06/22

(9)

## FOR ASSETS PURCHASED AFTER 01.04.2022

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvage value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2022-23	WDV as on 31st Mar-2023
<b>(A) Office Equipments</b>									
26-Apr-2022	CCIT Camera - RYV Site	5,130	15.00	257	4,873	18.00%	330	614	4,776
13-Apr-2022	Locker - RYV Site	39,800	5.00	540	39,260	40.00%	332	4,094	6,106
20-May-2022	Cover - RYV Site	21,000	5.00	1,100	19,900	40.00%	815	2,550	11,442
16-Nov-2022	Anti-Smug Gun	171,640	10.00	8,730	162,910	18.10%	185	11,944	162,966
24-Aug-2022	Washroom and Toak Rts - RYV Site	45,000	10.00	2,280	42,720	18.10%	218	4,954	46,000
06-Jun-2021	Washroom and Toak Rts - RYV Site	5,440	10.00	388	5,052	18.10%	83	222	1,467
28-May-2022	HP Laserjet M42 MP-M7162 E94	84,244	5.00	4,915	79,329	40.00%	322	24,329	81,966
28-May-2022	HP Laserjet M42 MP-M7162 E94	3,000	5.00	250	2,750	40.00%	24	248	4,852
10-Oct-2022	Laptop Intel	74,500	5.00	3,725	70,775	40.00%	172	11,823	58,677
17-Nov-2022	Mobile	32,000	5.00	3,600	28,400	40.00%	114	3,285	28,705
20-Jul-2022	Telephone	1,398	5.00	70	1,328	40.00%	24	422	977
24-Apr-2022	Thermal Imaging Machine	24,454	15.00	3,245	21,209	18.10%	102	1,307	23,251
<b>Total Assets</b>		<b>495,959</b>		<b>24,999</b>	<b>474,159</b>			<b>65,114</b>	<b>490,640</b>



For Agrani Realty Ltd.

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