YOGI ASSOCIATES
Chartered Accountants

E-335, East of Kailash, New Delhi 110065
Tel.: 011- 46581542, 79627038
Fax: 41623358
Email: yogiasct@gmail.com
Website : yogiassociates.com

Independent Auditor's Report

To the Members of **M/S TREHAN PROMOTERS & BUILDERS PVT LTD**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/S TREHAN PROMOTERS & BUILDERS PVT LTD ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and 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 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.

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.

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New Delhi
Chartered Accountants

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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

YOGI ASSOCIATES New Delhi Chartered Accountants

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, 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 entity, 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;

(b) The management has represented, that, to the best of it's knowledge and belief,, no funds have been received by the company from any person or entity, 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Aditya Sindhu
(Partner)
Membership No. 503521

Place:-New Delhi
Date: 06/09/2023
UDIN:

YOGI ASSOCIATES
Chartered Accountants

E-335, East of Kailash, New Delhi 110065
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Fax: 41623358
Email: yogiasct@gmail.com
Website : yogiassociates.com

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company;

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

YOGI ASSOCIATES New Delhi Chartered Accountants

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2023. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2023. Accordingly, clause 3(ix)(f) is not applicable.

(x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been

YOGI ASSOCIATES New Delhi Chartered Accountants

disclosed in the financial statements, as required by the applicable accounting standards;

(xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due

YOGI ASSOCIATES New Delhi Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Aditya Sindhu
(Partner)
Membership No. 503521

Place:-New Delhi
Date: 06/09/2023

TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
Regd. Office: E-26, PANCHSHILA PARK, NEW DELHI-110017
CIN NUMBER: U74899DL1994PTC059392

DIRECTOR'S REPORT

To,

The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2023.

1. **Financial summary or highlights/Performance of the Company**

PARTICULARS	For the Financial year ended 31st March 2023 Amount (Rs.)	For the Financial year ended 31st March 2022 Amount (Rs.)
Net Profit / (Loss) Before Tax	111184342.21	(33,98,613.16)
Tax Expenses	337104.00	(1,72,681.00)
Profit / (Loss) After Tax	110847238.21	(35,71,294.16)
Profit / (Loss) brought Forward	14,28,93,790.82	14,64,65,084.98
Surplus / (Deficit) in the statement of Profit and Loss as shown in Balance Sheet	253741029.03	14,28,93,790.82

2. **Dividend**

In view of financial position of the Company and for strengthening working capital requirement of the Company the Board of directors decided not to recommend any dividend to the shareholders for the financial year 2022-23.

3. **Reserves**

The Board of Directors decided to carry forward to reserve Rs 110847238.21/- during the year 2022-23.

For Trehan Promoters & Builders Pvt. Ltd.

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For Trehan Promoters & Builders Pvt. Ltd.

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4. **Brief description of the Company's working during the year/State of Company's affair**

Trehan Promoters and Builders Private Limited is a private company domiciled in India and incorporated on 03.06.1994 under the provisions of the Companies Act, 1956. The company is engaged in the Business of Construction.

5. **Change in the nature of business, if any**

There has been no change in the nature of the business during the year ended on 31st March 2023

6. **Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.**

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the previous financial year and current financial year of the Company to which the financial statements relate.

7. **Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future**

There have been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

8. **Deposits**

The company has not taken/ accepted any loan or Deposit under Section 73 of Company Act, 2013 during the year 2022-23 under review.

9. **Statutory Auditors**

M/s Yogi Associates, Chartered Accountants are the auditors of the Company for the financial year 2022-23.

Auditors' Report

The Board took note of the Auditor's Report. Auditors in their report do not contain any qualification on the accounts prepared for the financial year 2022-23 and everything was self-explanatory.

10. **Share Capital**

During the year under review, there has been no change in the share capital of the Company.

For Trehan Promoters & Builders Pvt. Ltd.

For Trehan Promoters & Builders Pvt. Ltd.

11. Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo

The particulars as required under the provisions of Section 134(1) (m) of the Companies Act 2013 in respect of Conservation of energy and technology absorption were made on a continuous basis and the company personnel were made aware of the needs to ensure efficient usage of energy and its conservation.

Further during the year under review, the Company has neither earned nor used any foreign exchange.

12. Change in the composition of directors/ Key Managerial Personnel

There has been no change in Company Secretary of the Company during the period as on 31-03-2023.

13. Number of meetings of the Board of Directors

The Board of Directors of the company met 5 times during the year 2022-23 under review

14. Particulars of loans, guarantees or investments under section 186

The company has not made any investments or has given any loans or guarantees pursuant to Section 186 of the Companies Act 2013

15. Particulars of contracts or arrangements with related parties:

The particulars of contracts or arrangements with related parties have been disclosed in Form AOC-2 and has been annexed below

16. Directors' Responsibility Statement

In terms of the provisions of Section 134(3) (c) of the Companies Act 2013, we hereby give the responsibility statement as mentioned below:

a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

For [illegible] Ltd.

For [illegible] Ltd.

c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d) the directors have prepared the annual accounts on a going concern basis.

17. Adequacy of Internal financial control

The Company has adequate financial control which is in consonance with financial statements of the Company.

18. Disclosure under the Sexual Harassment of Workmen at Workplace (Prevention, prohibition and Redressal) Act 2013

The Company has in place an Anti Sexual harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The Following is a summary of Sexual harassment complaints received and disposed off during the year 2022-23.

No. of complaints received:	NIL
No. of complaints disposed off:	NIL

19. Acknowledgements

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For and on behalf of the Board of Directors

Sunita Trehan
Director
DIN-00180930

Aman Trehan
Director
DIN-00180814

Place: New Delhi
Date: 06.09.2023

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2015)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Duration of the contracts	Nature of contracts	Amount
Sunita Trehan	Director	5	Remuneration	90,00,000/-

For and on behalf of the Board of Directors

Sunita Trehan
Director
DIN-00180930

Aman Trehan
Director
DIN-00180814

Place: New Delhi
Date:06.09.2023

TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
Regd. Office: E-26, PANCHSHILA PARK, NEW DELHI-110017
CIN NUMBER: U74899DL1994PTC059392

NOTICE OF THE ANNUAL GENERAL MEETING

Dear Shareholders,

Notice is hereby given that the Annual General Meeting of the Members of M/s. Trehan Promoters and Builders Private Limited will be held on Saturday 30th September 2023 at 12.30 P.M at the Registered Office of the Company situated at E-26, Panchshila Park, New Delhi-110017 to transact the following business as:

Ordinary Business:

1. To receive, consider and adopt the Audited Balance Sheet as on 31st March 2023, Profit & Loss Account for the year ending as on date, Auditors' Report and Directors' Report thereon.

On Behalf of the Board
For Trehan Promoters and Builders Private Limited

SUNITA TREHAN
(Chairman)
DIN-00180930
ADDRESS-E-26, Panchsheel Park,
New Delhi, 110017

Place: New Delhi
Date: 06.09.2023

Notes:

1. **A member entitled to attend and vote at the meeting is entitled to appoint a proxy and such proxy need not to be a member of the Company. Proxies in order to be effective must be deposited at the Registered Office of the company not less than 48 hours before the commencement of the meeting.**

2. **Members are requested to notify immediately any change in their addresses to the company.**

3. **The route map for the venue of the Annual General Meeting has been annexed below**

TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
Regd. Office: E-26, PANCHSHILA PARK, NEW DELHI-110017
CIN NUMBER: U74899DL1994PTC059392

LIST OF SHAREHOLDERS AS ON FINANCIAL YEAR ENDED ON 31ST MARCH 2023

S.NO.	Name of Shareholders	No. of Shares	Percentage (%)
1	Abhishek Trehan	898,150.00	9.36
2	Aman Trehan	898,150.00	9.36
3	Sunita Trehan	7,803,700.00	81.28
	TOTAL	9,600,000.00	100.00

For Trehan Promoters and Builders Private Limited

Sunita Trehan
Director
DIN-00180930

Aman Trehan
Director
DIN-00180814

Place: New Delhi
Date: 06-09-2023

Acknowledgement Number:493346691311023 **Date of filing : 31-Oct-2023**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2023-24

PAN	AAACT3577A		
Name	TREHAN PROMOTERS & BUILDERS PVT LTD		
Address	E-26, , Panchsheel Park, , New Delhi , 09-Delhi, 91-INDIA, 110017		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	493346691311023

Taxable Income and Tax Details	Current Year business loss, if any	1	61,23,281
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	39,39,482
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 39,39,480
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 31-Oct-2023 20:29:50 from IP address 164.52.205.44 and verified by SUNITA TREHAN having PAN AACPT8335K on 31-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code ______ generated through mode

System Generated

Barcode/QR Code

AAACT3577A06493346691311023 6f9487f61cf3c930b5a73ea1f8cbbf76bf2d5a2a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	TREHAN PROMOTERS & BUILDERS PVT LTD		
Address	E-26,,Panchsheel Park,,New Delhi,DELHI,110017		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	CIRCLE 25(1), DELHI	Year Ended	31.3.2023
PAN	AAACT3577A	Incorporation Date	03/06/1994
Residential Status	Resident		
Particular of Business	Developers		
Nature of Business	CONSTRUCTION-Building completion(06004)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost price and Market price whichever is less		
A.O. Code	DEL-C-46-1		
GSTIN No.	06AAACT3577A1ZN		
Filing Status	Original		
Last Year Return Filed On	19/10/2022	Acknowledgement No.:	734136551191022
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, E-48, Hauz Khas, New Delhi-110016 ,MICR:110049032, A/C NO:19800200000539 ,Type: Current ,IFSC: FDRL0001980		
Tele:	(011)26413381 Mob:9311573842		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from House Property (Chapter IV C)			**3224052**
Iris Tech Park Sohna Road Sector -48 Gurgaon(HARYANA)-122002			
Tenant Name: Various			
Annual Lettable Value 4848110			
Rent Receivable 4848110			
Higher of above	4848110		
Annual Rental Value u/s 23		4848110	
Less:			
House Tax Paid	242321		
		242321	
		4605789	
Less:			
Deduction u/s 24(a)	1381737		
		1381737	
		3224052	
Income from Business or Profession (Chapter IV D)			**-24990946**
Profit as per Profit and Loss a/c		111184342	
Add:			
Depreciation Debited in P&L A/c		188060	
INterest on GST		32813	
Property Tax		242321	
Total		111647536	
Less:			
Interest on FDR	179642		
Rent Received	4880110		
Interest on Income Tax Refund considered separately	671713		

Profit on sale of Fixed Assets considered Separately		1051737		
Long Term Capital Gain considered Separately		129855280		
Allowable depreciation is Rs. 478148/- but restricted to Rs. 0/- available profits.				
			136638482	
			-24990946	

Income from Capital Gain (Chapter IV E) **15255006**

Long Term Capital Gain

1. Sector-35, Gurgaon 31/12/2022

Value u/s 50C 212100000			
Sales Consideration Received 212100000			
Sales Consideration		212100000	
Less: Transfer Expenses		0	
		212100000	
Less:indexed Cost			
Cost of Acquistion F.Y. 2005-06 10600000/117*331	29988034		
Construction Cost F.Y. 2006-07 12896800/122*331	34990498		
Construction Cost F.Y. 2007-08 19287257/129*331	49489008		
Construction Cost F.Y. 2008-09 6885225/137*331	16635106		
Construction Cost F.Y. 2009-10 1123727/148*331	2513200		
Construction Cost F.Y. 2010-11 2140272/167*331	4242096		
Construction Cost F.Y. 2011-12 11549004/184*331	20775654		
Construction Cost F.Y. 2012-13 5335276/200*331	8829882		
Construction Cost F.Y. 2013-14 7315934/220*331	11007155		
Construction Cost F.Y. 2014-15 6599409/240*331	9101685		
Construction Cost F.Y. 2015-16 3977692/254*331	5183528		
Construction Cost F.Y. 2016-17 83031/264*331	104103		
Construction Cost F.Y. 2017-18 139736/272*331	170046		
Construction Cost	140245		

F.Y. 2018-19 118636/280*331				
Construction Cost		144756		
F.Y. 2019-20 126388/289*331				
Construction Cost		1086275		
F.Y. 2020-21 987821/301*331				
Construction Cost		1859408		
F.Y. 2021-22 1780762/317*331				
Construction Cost		720742		
F.Y. 2022-23 720742/331*331				
			196981421	
				15118579
2. Unit -H904 Mapsko Builders Pvt Ltd. Gurgaon Haryana 30/09/2022				
Value u/s 50C	18000000			
Sales Consideration Received 18000000				
Sales Consideration			18000000	
Less: Transfer Expenses			0	
			18000000	
Less:indexed Cost				
Cost of Acquistion		7529214		
F.Y. 2012-13 4549374/200*331				
Construction Cost		1991615		
F.Y. 2013-14 1323732/220*331				
Construction Cost		926585		
F.Y. 2014-15 671844/240*331				
Construction Cost		3143585		
F.Y. 2015-16 2412298/254*331				
Construction Cost		450375		
F.Y. 2021-22 431326/317*331				
Construction Cost		441409		
F.Y. 2022-23 448409/331*331				
			14487783	
				3517217
3. Unit -G1501 Mapsko Builders Pvt Ltd. Gurgaon Haryana 14/03/2023				
Value u/s 50C	10578763			
Sales Consideration Received 10578763				
Sales Consideration			10578763	
Less: Transfer Expenses			0	
			10578763	
Less:indexed Cost				
Cost of Acquistion		7529214		
F.Y. 2012-13 4549374/200*331				
Construction Cost		1991613		
F.Y. 2013-14 1323731/220*331				

Construction Cost F.Y. 2014-15 671843/240*331	926583			
Construction Cost F.Y. 2015-16 2349514/254*331	3061768			
Construction Cost F.Y. 2021-22 431326/317*331	450375			
		13959553		
			-3380790	
Total Long Term Capital Gain			15248006	
Income from Other Sources (Chapter IV F)				**851355**
Interest on F.D.R.(as per Annexure)			179642	
Interest From IT Refund			671713	
			851355	
Gross Total Income				**-5660533**
Gross Total Income as –ve figure is not allowed in return form.				0
Total Income				**0**
Round off u/s 288 A				**0**
MAT Provisions not apply on company due to applicability of section 115BAA				
Tax Due @ 22% (Company applicable for Sec 115BAA)			0	
T.D.S./T.C.S			3039482	
			-3039482	
Advance Tax			900000	
			-3939482	
Refundable (Round off u/s 288B)			3939480	

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 3039482

Due Date for filing of Return October 31, 2023

Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB		
	0	
Gross Total Income as per Section 115BAA/115BAB		0
(ii) Allowed Deductions (which were disallowed under secton 115BAA / 115BAB)		
No Deduction exists		

(iii) Allowed Brought Forward Loss (which were disallowed under secton 115BAA / 115BAB)		
NA	**0**	**0**
3. Gross Total Income (1-2)		**0**
Deduction under Chapter VIA		0
Total Income after Adjustments under section 115BAA/115BAB		**0**

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:31 Oct 2023

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6390009	15/12/2022	35972	ICICI BANK LTD. Connaught Place	800000
2	6390009	16/03/2023	04116	ICICI BANK LTD. Connaught Place	100000
	Total				**900000**

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			25469094		
House Property	3224052		3224052	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	15248006	NIL	15248006	NIL	NIL
Other Sources	851355	NIL	851355		NIL
Total Loss Set off		NIL	19323413	NIL	
Loss Remaining after set off		**NIL**	**6145681**	**NIL**	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2022-2023(19/10/2022)	4702938	0	0	4702938
Current Year Loss				5667533
Total	**4702938**	**0**	**0**	**10370471**

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2022-2023(19/10/2022)	863461	0	0	863461
Current Year Loss				478148
Total	**863461**	**0**	**0**	**1341609**

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture & Fitting including electric Fitting	10%	44531	0	0	44531	0	0	44531	4453	40078

PLANT AND MACHINARY	15%	4856001	0	0	4856001	1730000	0	3126001	468900	2657101
Computer	40%	2359	9629	0	11988	0	0	11988	4795	7193
Total		**4902891**	**9629**	**0**	**4912520**	**1730000**	**0**	**3182520**	**478148**	**2704372**

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	ORIENTAL BANK OF COMMERCE	Panch Sheel Park,	02121010001360	110022023	ORBC0100212	Current
2	Oriantal Bank of Commerce	Panch Sheel Park,	02121131001723	110022023	ORBC0100212	Current
3	Federal Bank Ltd	E-48, Hauz Khas, New Delhi-110016	19800200000539	110049032	FDRL0001980	Current(Primary)
4	Federal Bank Ltd	E-48, Hauz Khas, New Delhi-110016	19800200000976	110049032	FDRL0001980	Current
5	HDFC Bank Ltd	B-36, Lajpat Nagar-2, New Delhi-110024	15572320000103	110240185	HDFC0001557	Current
6	Indian Overseas Bank	B-2, Market, Safdarjung Enclave, New Delhi-110029	091902000003264	110020014	IOBA0000919	Current

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	06AAACT3577A1ZN	0
	TOTAL	**0**

Details of Interest on F.D.R.

S.NO.	PARTICULARS	AMOUNT
1	ICICI BANK LIMITED	179642
	TOTAL	**179642**

Details of T.D.S. on Non-Salary(26 AS Import Date:31 Oct 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year	Section
1	SUNITA TREHAN	AACPT8335K	180000	180000	194IA
2	VALXXXXE CYBERSPACE PRIVATE LIMITED	AAHCV9419L	700000	700000	194IA
3	VALXXXXE CYBERSPACE PRIVATE LIMITED	AAHCV9419L	1421000	1421000	194IA
4	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
5	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
6	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
7	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
8	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
9	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
10	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
11	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
12	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
13	MASTEK ENTERPRISE SOLUTIONS PRIVATE LIMITED	AHMM22656E	720	720	194I(b)
14	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
15	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)

16	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
17	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
18	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
19	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
20	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
21	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
22	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
23	SPRINKLR INDIA PRIVATE LIMITED	BLRS41126B	10000	10000	194I(b)
24	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	2150	2150	194I(b)
25	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	430	430	194C
26	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	2150	2150	194I(b)
27	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	2150	2150	194I(b)
28	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
29	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
30	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
31	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
32	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
33	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
34	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
35	MAHLE ENGINE COMPONENTS INDIA PRIVATE LIMITED	BPLM09837C	1550	1550	194I(b)
36	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
37	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
38	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
39	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
40	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
41	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
42	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
43	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
44	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
45	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
46	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
47	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
48	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
49	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
50	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
51	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
52	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
53	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
54	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
55	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
56	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
57	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	236	236	194I(b)
58	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
59	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
60	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
61	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
62	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
63	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
64	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
65	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
66	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)

67	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
68	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
69	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
70	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
71	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
72	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
73	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
74	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
75	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
76	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
77	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
78	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
79	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
80	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
81	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
82	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
83	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
84	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
85	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
86	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
87	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
88	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
89	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
90	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
91	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	280	280	194I(b)
92	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	430	430	194I(b)
93	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	731	731	194I(b)
94	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	473	473	194I(b)
95	NSK BEARINGS INDIA PRIVATE LIMITED	CHEN06090A	237	237	194I(b)
96	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
97	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
98	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
99	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
100	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
101	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
102	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
103	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
104	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
105	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
106	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6900	6900	194I(b)
107	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	6500	6500	194I(b)
108	IRIS TECH PARK FACILITY MANAGEMENT SERVICES	DELI08166E	400	400	194I(b)
109	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1150	1150	194I(b)
110	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1150	1150	194I(b)
111	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1490	1490	194I(b)
112	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1610	1610	194I(b)
113	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)
114	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)
115	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)
116	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)

117	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)
118	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1550	1550	194I(b)
119	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1500	1500	194I(b)
120	LIFECARE INNOVATIONS PRIVATE LIMITED	DELL01764A	1450	1450	194I(b)
121	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
122	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
123	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
124	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
125	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
126	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	1050	1050	194C
127	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	800	800	194C
128	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	800	800	194C
129	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	800	800	194C
130	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	250	250	194C
131	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	250	250	194C
132	ORBITSYS TECHNOLOGIES PRIVATE LIMITED	DELO03511E	500	500	194C
133	ORBITSYS SOFTWARE LLP	DELO08775E	550	550	194C
134	ORBITSYS SOFTWARE LLP	DELO08775E	550	550	194C
135	ORBITSYS SOFTWARE LLP	DELO08775E	550	550	194C
136	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
137	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
138	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
139	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
140	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
141	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
142	PETROGAS ENERGY INDIA LIMITED	DELP32335C	250	250	194JB
143	QBIT LABS PRIVATE LIMITED	DELQ01268B	750	750	194C
144	QBIT LABS PRIVATE LIMITED	DELQ01268B	750	750	194JB
145	QBIT LABS PRIVATE LIMITED	DELQ01268B	750	750	194JB
146	QBIT LABS PRIVATE LIMITED	DELQ01268B	750	750	194JB
147	QBIT LABS PRIVATE LIMITED	DELQ01268B	850	850	194JB
148	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194JB
149	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
150	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
151	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
152	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
153	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
154	QBIT LABS PRIVATE LIMITED	DELQ01268B	1100	1100	194I(b)
155	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
156	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
157	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
158	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
159	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
160	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
161	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)

162	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
163	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
164	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
165	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
166	RATNAKAR SALES PROMOTION PRIVATE LIMITED	DELR36204A	20000	20000	194I(b)
167	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
168	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
169	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
170	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
171	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
172	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
173	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
174	SMART VALUE LIMITED	DELS40988D	1550	1550	194I(b)
175	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
176	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
177	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
178	SMART VALUE LIMITED	DELS40988D	1500	1500	194I(b)
179	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	2865	2865	194I(b)
180	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
181	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
182	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
183	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
184	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
185	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
186	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
187	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
188	SCAPES REALTY INDIA PRIVATE LIMITED	DELS46435E	1200	1200	194I(b)
189	TRANS AMERICAN INFORMATION SYSTEMS PRIVATE LIMITED	DELT07264F	720	720	194I(b)
190	TRANS AMERICAN INFORMATION SYSTEMS PRIVATE LIMITED	DELT07264F	720	720	194I(b)
191	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	131	131	194I(b)
192	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	1189	1189	194I(b)
193	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	1320	1320	194I(b)
194	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	1320	1320	194I(b)
195	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	1320	1320	194I(b)
196	WECHARTERED CONSULTANCY PRIVATE LIMITED	DELW02107A	1320	1320	194I(b)
197	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
198	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
199	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
200	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
201	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
202	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	250	250	194I(b)
203	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	300	300	194I(b)
204	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	300	300	194I(b)
205	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	300	300	194I(b)
206	RAMKY ATALIAN PRIVATE LIMITED	HYDR14160G	300	300	194I(b)
207	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
208	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
209	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)

210	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
211	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
212	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
213	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
214	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
215	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
216	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
217	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
218	INVESTORS CLINIC INFRATECH PRIVATE LIMITED	MRTI00933C	250	250	194I(b)
219	OSR TELE SERVICES PRIVATE LIMITED	MRTO00607F	7935	7935	194I(b)
220	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
221	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
222	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
223	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
224	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
226	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
226	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
227	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
228	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
229	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
230	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
231	GUEST TEK INDIA PRIVATE LIMITED	MUMI08860F	250	250	194I(b)
232	TATA COMMUNICATIONS LIMITED	MUMV07840A	24000	24000	194I(b)
233	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	2030	2030	194C
234	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	250	250	194C
235	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	250	250	194C
236	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	250	250	194C
237	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	250	250	194C
238	PINNACLE TELE SERVICES PVT. LTD.	NGPP03080A	250	250	194C
239	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
240	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
241	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
242	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
243	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
244	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194J
245	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194JB
246	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	250	250	194JB
247	DATABRIDGE MARKET RESEARCH PRIVATE LIMITED	PNED12510B	300	300	194JB
248	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
249	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
250	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
251	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
252	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
253	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
254	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB
255	AVGROWTH SKILLS PRIVATE LIMITED	RTKA15278E	250	250	194JB

312	PROPSALT LANDBASE PRIVATE LIMITED	RTKP13002D	200	200	194I(b)
313	PROPSALT LANDBASE PRIVATE LIMITED	RTKP13002D	200	200	194I(b)
314	PROPSALT LANDBASE PRIVATE LIMITED	RTKP13002D	200	200	194I(b)
315	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1050	1050	194I(b)
316	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1050	1050	194I(b)
317	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1050	1050	194I(b)
318	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1050	1050	194I(b)
319	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
320	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
321	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
322	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
323	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
324	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
325	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
326	RT CARPETS INDIA 2017 PRIVATE LIMITED	RTKR11839C	1400	1400	194I(b)
327	RKM & ASSOCIATES	RTKR16989A	500	500	194I(b)
328	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
329	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
330	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
331	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
332	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
333	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
334	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
335	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
336	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
337	RKM & ASSOCIATES	RTKR16989A	250	250	194I(b)
338	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
339	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
340	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
341	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
342	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
343	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
344	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
345	SOUNDRISE HEARING SOLUTIONS PRIVATE LIMITED	RTKS20843E	200	200	194I(b)
346	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	200	200	194C
347	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1099	1099	194C
348	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	300	300	194C
349	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1088	1088	194C
350	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	2	2	194C
351	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1088	1088	194C
352	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
353	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
354	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1087	1087	194C
355	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
356	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
357	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
358	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
359	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
360	TTL ENGINEERING PRIVATE LIMITED	RTKT04861D	1500	1500	194I(b)
361	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	500	500	194I(b)
362	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	500	500	194I(b)
363	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	550	550	194I(b)

364	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
365	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
366	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
367	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
368	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
369	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
370	VIAANSH INSURANCE BROKERS PRIVATE LIMITED	RTKV07321G	800	800	194I(b)
371	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	4050	4050	194I(b)
372	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	1800	1800	194I(b)
373	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	1800	1800	194I(b)
374	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	1800	1800	194I(b)
375	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	3000	3000	194I(b)
376	WINDY STREET CONSULTANTS PRIVATE LIMITED	RTKW01304C	3450	3450	194I(b)
	TOTAL			3039482	

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	753644	139966330	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :139966330	37474
Business	194J	15000	as above	as above	1500
Business	194JB	95000	as above	as above	9500
CG	194IA	230100000	240678763	Long Term-Sales Consideration:240678763	2301000
House Property	194I(b)	6655895	4848110	Rent Receivable/Lettable Value 4848110	665601
Other Sources	194A	211067	851355	Interest Income:851355	21107
Other Sources	194I(a)	165000	as above	as above	3300
Total		**237995606**	**386344558**		**3039482**

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation		Difference
1	Business receipts	863644	Trading Account->Sales/ Gross receipts of business	3273848	
			Trading Account->Gross receipts from Profession		
			Profit and Loss Account->Other income	136692482	
				139966330	-139102686
2	GST purchases	4127056			
3	GST turnover	8153958			
4	Interest from deposit	211067	Interest on FDR	179642	31425

5	Purchase of time deposits	18000000			
6	Rent received	6655895	Rent Receivable	4848110	1807785
7	Rent on plant & machinery	165000			
8	Receipts from transfer of immovable property	160100000	Sale of land or building(Long Term)	240678763	-80578763
9	Sale of land or building	248100000	Sale of land or building(Long Term)	240678763	7421237
	Interest from income tax refund	-	Interest from IT Refund	671713	671713

Signature
(SUNITA TREHAN)
For TREHAN PROMOTERS & BUILDERS PVT LTD
Date-31.10.2023

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392
Balance Sheet as at 31 March, 2023
(ALL FIGURES ARE IN HUNDREDS, UNLESS OTHERWISE STATED)

	Particulars	Note No.	As at 31 March, 2023		As at 31 March, 2022	
A	**EQUITY AND LIABILITIES**					
1	**Shareholders' Funds**					
	(a) Share Capital	3	960000.00		960000.00	
	(b) Reserves and Surplus	4	4553260.29	5513260.29	3444787.91	4404787.91
2	**Share Application Money Pending Allotment**			0.00		0.00
3	**Non-Current Liabilities**					
	(a) Long-Term Borrowings	5	568129.56		764668.49	
	(b) Other Long-Term Liabilities		0.00		0.00	
	(c) Long-Term Provisions		0.00	568129.56	0.00	764668.49
4	**Current Liabilities**					
	(a) Short-Term Borrowings	6	0.00		313460.95	
	(b) Trade Payables	7	825.52		697.91	
	(c) Other Current Liabilities	8	44706.84		738948.88	
	(d) Short-Term Provisions	9	0.00	45532.35	0.00	1053107.74
	TOTAL			**6126922.20**		**6222564.13**
B	ASSETS					
1	**Non-Current Assets**					
	(a) Property Plant and Equipments					
	(i) Tangible Assets	10	3619678.67	0.00	4519654.74	
	(ii) Intangible Assets					
	(b) Non-Current Investments					
	(c) Deferred Tax Assets (Net)	11	4795.97		8167.01	
	(d) Long-Term Loans and Advances	12	8850.00		8850.00	
	(e) Other Non-Current Assets	13	0.00	3633324.64	0.00	4536671.75
2	**Current Assets**					
	(a) Current Investments		0.00		0.00	
	(b) Inventories	14	1009734.22		959784.22	
	(c) Trade Receivables	15	35168.69		25563.28	
	(d) Cash and Cash Equivalents	16	1145342.84		213265.03	
	(e) Short-Term Loans and Advances	17	243820.24		431947.02	
	(f) Other Current Assets	18	59531.57	2493597.56	55332.84	1685892.39
	TOTAL			**6126922.20**		**6222564.14**
III. Notes Forming Part of the financial statement 1-29				0.00		0.00

In terms of our report attached
For Yogi Associates
FRN :002590N
Chartered Accountants

Aditya Sindhu
Partner
M.No. 503521
Place New Delhi
Dated. 06.09.2023

For and on behalf of the Board of Directors

Abhishek Trehan	**Sunita Trehan**
Director	**Director**
DIN-00180879	**DIN-00180930**

YOGI ASSOCIATES ★ New Delhi ★ Chartered Accountants

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED

CIN-U74899DL1994PTC059392

Profit & Loss Account for the period ended 31.03.2023

(ALL FIGURES ARE IN HUNDREDS , UNLESS OTHERWISE STATED)

	Particulars	Note No.	For the year ended 31 March, 2023		For the year ended 31 March, 2022
A	CONTINUING OPERATIONS				
1	Revenue from Operations (Gross Sale)	19	32738.48		18006.30
	Less: Excise Duty				
	Revenue from Operations (Net)		32738.48		18006.30
2	Other Income				
	Other Income from Non Operations	20	1366934.26		69888.91
3	**Total Revenue (1+2)**		**1399672.74**		**87895.21**
4	**Expenses**				
	(a) Cost of materials consumed				
	(b) Purchases and Other Constructions Expenses	21A	59047.58		892.04
	(c) Changes in inventories of Work in Progress	21B	-49950.00		0.00
	(d) Employee Benefits Expense	22	124397.50		67860.77
	(e) Finance Costs	23	109600.74		9658.71
	(f) Depreciation and Amortisation Expense	10	1880.60		5072.29
	(g) Other Expenses	24	42852.89		38397.53
	Total Expenses		**287829.32**		**121881.34**
5	**Profit / (Loss) Before Exceptional and Extraordinary**		1111843.42		-33986.13
6	Exceptional Items		0.00		0.00
7	**Profit / (Loss) Before Extraordinary Items and Tax (5 - 6)**		1111843.42		-33986.13
8	Extraordinary Items		0.00		0.00
9	**Profit / (Loss) Before Tax (7 - 8)**		1111843.42		-33986.13
			0.00		
10	**Tax Expense:**				
	(a) Current Tax Expense for Current Year		0.00		
	(b) Current Tax Expense relating to Prior Years		0.00		0.00
	(c) Net Current Tax Expense		0.00		0.00
	(d) Deferred Tax Asset	11	-3371.04		-1726.81
			3371.04		**1726.81**
11	**Profit / (Loss) from Operations (9 - 10)**		1108472.38	0.00	-35712.94
12	**Earnings Per Share (of ' 10/- each):**				
	(a) Basic and Diluted	26	11.55		(0.37)

III. Notes Forming Part of the financial statement 1-29

In terms of our report attached.

For Yogi Associates
FRN :002590N
Chartered Accountants

Yogi Associates Chartered Accountants New Delhi

Aditya Singh
Partner
M.No. 503521
Place : New Delhi
Dated: 06.09.2023

For and on behalf of the Board of Directors and Company Secretary

Abhishek Trehan
Director
DIN-00180879

Sunita Trehan
Director
DIN-00180930

M/s Trehan Promoters & Builders Pvt Ltd

CIN-U74899DL1994PTC059392

Cash Flow Statement for the year ended 31 March, 2023

All figures are in Hundreds except otherwise stated

Particulars	For the year ended 2023		For the year ended 2022	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	1111843.42		-33986.13	
Adjustments for:				
Depreciation and amortization	1880.60		5072.29	
(Profit) / loss on sale / write off of assets	-1214840.25	-101116.22	0.00	-28913.84
Operating profit / (loss) before working capital changes		-101116.22		-28913.84
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets.				
Inventories	-49950.00		0.00	
Trade receivables	-9605.41		20883.70	
Short-term loans and advances	188126.78		-8982.96	
Long Term loans and advances				
Other current assets	-4198.73		-15451.68	
Adjustments for increase / (decrease) in operating liabilities				
Short-Term Borrowings	-313460.95		313460.95	
Trade payables	127.61		-539.98	
Other current liabilities	-694242.04		704929.66	
Short-term provisions	0.00	-883202.74	0.00	1014299.69
Net income tax (paid) / refunds		0.00		0.00
Net cash flow from / (used in) operating activities (A)		-984318.97		985385.86
B. Cash flow from investing activities				
Capital expenditure on fixed assets	-25364.28		-17807.62	
Proceeds from sale of fixed assets	2138300.00		0.00	
Purchase of long-term investments			0.00	
- Others		2112935.72		-17807.62
Net cash flow from / (used in) investing activities (B)		2112935.72		-17807.62
C. Cash flow from financing activities				
Proceeds from issue of equity shares	0.00		0.00	
Share application money received / (refunded)	0.00		0.00	
Net Proceeds from long-term borrowings	-196538.93		-929422.53	
Net increase / (decrease) in working capital borrowings	0.00			
Net cash flow from / (used in) financing activities (C)		-196538.93		-929422.53
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		932077.82		38155.70
Cash and cash equivalents at the beginning of the year		213265.03		175109.33
Cash and cash equivalents at the end of the year		1145342.85		213265.03
Cash and cash equivalents as per Balance Sheet (Refer Note 17)		1145342.84		213265.03
Cash and cash equivalents at the end of the year *		1145342.84		213265.03
* Comprises				
(a) Cash on hand		4554.83		4566.83
(b) Balances with banks				
In current accounts		1140788.01		208698.20
Total		1145342.85		213265.03
		0.00		(0.00)

In terms of our report attached.

For Yogi Associates

Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

(Aditya Singh FCA)

Partner

M.No. 503521

FRN : 002590N

Dated: 06.09.2023

For and on behalf of the Board of Directors and Company Secretary

Abhishek Trehan	Sunita Trehan
Director	Director
DIN-00180879	DIN-00180930

TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
Fixed Assets as on 31.03.2023 (As per Companies Act using WDV Method)

All figures are in Hundreds except otherwise stated

Particulars	Date of Addition	Useful life in Years	%	Residual Value	Gross Block: As on 31.03.2022	Addition	Deletion	As on 31.03.2023	Depreciation: Up to 31.03.2022	During the Period	Adjustment	Charge to Reserve and	Up to 31.03.2023	Net Block: WDV As on 31.03.2023	WDV As on 31.03.2022
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	4	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	22-Sep-2008	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	4	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	##########	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	##########	4	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	##########	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mobile Phone	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Water Filter	10-Apr-08	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Water Filter	11-May-09	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]
Cash Counting Machine	3-Sep-07	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Counting Machine	11-Oct-07	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Electronic Weighing Scale	18-Jul-07	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coffee Machine	12-Mar-11	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EPABX System	1-Apr-10	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Inverter	1-Apr-10	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Refrigerator	20-Mar-12	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	18-Sep-12	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	24-Apr-13	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	24-Aug-14	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	30-Jul-15	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	30-Apr-18	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Air Conditioner	31-Aug-18	6	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Photocopy Machine	13-Jul-17	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Samsung TV	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Samsung TV	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Samsung TV	[illegible]	4	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]
Samsung TV	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]
Samsung TV	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Water Purifier	1-Apr-10	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Water Purifier	[illegible]	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]
Water Purifier	11-Feb-15	5	0.4507	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]				[illegible]	[illegible]
										[illegible]				[illegible]	[illegible]
[illegible]	[illegible]	10	0.2580	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Lift	12-Mar-07	10	0.2580	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

[illegible] Machine	20-Jan-07	10	0.2589	42.[illegible]	842.13			843.34	801.56	[illegible]			801.56	42.19	42.19
[illegible] Vernier Theodolite	19-May-07	10	0.2589	10.[illegible]	200.82			200.82	190.35	[illegible]	[illegible]	[illegible]	190.35	10.49	10.49
[illegible] Pump	6-Jul-07	10	0.2589	13.[illegible]	269.72			269.72	256.23	[illegible]	[illegible]	[illegible]	256.23	13.49	13.49
Welding Machine	2-Apr-10	10	0.2589	2.[illegible]	40.[illegible]			40.[illegible]	38.16	[illegible]	[illegible]	[illegible]	38.16	1.49	1.49
										[illegible]				1.64	1.64
Generator [illegible]	1-Apr-10	10	0.2589	[illegible]	199.[illegible]			199.[illegible]	182.23	[illegible]	[illegible]	[illegible]	182.23	9.00	9.00
Generator-82 [illegible]	1-Apr-10	10	0.2589	134.[illegible]	[illegible]			[illegible]	2957.91	[illegible]	[illegible]	[illegible]	2957.91	7.75	7.75
										[illegible]				120.09	120.09
Solar [illegible]	2-Feb-08	10	0.2589	[illegible]	171.75			171.75	166.96	[illegible]				[illegible]	[illegible]
Furniture & Fixture	1-Apr-10	10	0.2589	36.[illegible]	360.00			360.00	230.89	[illegible]	[illegible]	[illegible]	344.[illegible]	6.75	6.75
Furniture & Fixture	26-Nov-13	10	0.2589	23.53	470.65			470.65	330.12	[illegible]	[illegible]	[illegible]	721.[illegible]	33.11	33.11
										[illegible]			419.76	39.89	40.33
Concrete Pump	26-Aug-07	12	0.2209	835.[illegible]	12500.00			12500.00	10846.57	[illegible]	[illegible]	[illegible]	10846.57	[illegible]	[illegible]
Machines	13-Mar-08	12	0.2209	36.[illegible]	721.00			721.00	688.71	[illegible]	[illegible]	[illegible]	688.71	803.23	605.15
Air Compressor	1-Apr-10	12	0.2209	79.[illegible]	1590.00			1590.00	1482.75	[illegible]	[illegible]	[illegible]	998.74	12.26	12.26
Plant & Machinery	1-Apr-10	12	0.2209	74.[illegible]	1480.00			1480.00	1304.[illegible]	[illegible]	[illegible]	[illegible]	1096.13	85.40	109.25
										[illegible]	[illegible]	[illegible]	1402.23	77.77	[illegible]
Total					49638.[illegible]	0.00	0.00	49638.[illegible]	43991.[illegible]	[illegible]	0.00	0.00	43221.96	2808.[illegible]	2819.[illegible]
Car [illegible]	16-Feb-11	8	0.3123	[illegible]	[illegible]			22421.[illegible]	20456.[illegible]	[illegible]	[illegible]	[illegible]	21.[illegible]	[illegible]	[illegible]
Car [illegible]	27-Feb-11	8	0.3123	[illegible]	[illegible]			41500.00	40490.[illegible]	[illegible]	[illegible]	[illegible]	47.[illegible]	1121.[illegible]	1121.[illegible]
Car [illegible]	19-Feb-10	8	0.3123	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2181.[illegible]	2181.[illegible]
[illegible]	9-Dec-15	10	0.2589	[illegible]	[illegible]		19582.[illegible]	19571.48	17147.[illegible]	[illegible]	24918.[illegible]	[illegible]	[illegible]	[illegible]	774.[illegible]
Total					113942.37	0.00	19582.[illegible]	94393.42	90489.[illegible]	1581.[illegible]	24914.52	0.00	74848.66	5946.[illegible]	33452.[illegible]
Laptop [illegible]	1-Jan-09	3	0.6316	10.[illegible]	355.[illegible]			355.[illegible]	345.[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Laptop [illegible]	25-Jul-08	3	0.6316	18.[illegible]	558.[illegible]			558.[illegible]	540.[illegible]	[illegible]	[illegible]	[illegible]	387.[illegible]	19.31	19.31
Laptop [illegible]	30-Aug-08	3	0.6316	18.[illegible]	550.[illegible]			550.[illegible]	540.[illegible]	[illegible]	[illegible]	[illegible]	340.[illegible]	17.[illegible]	17.[illegible]
Laptop [illegible]	17-Nov-09	3	0.6316	18.53	519.74			519.74	500.[illegible]	[illegible]	[illegible]	[illegible]	653.[illegible]	34.70	34.70
Laptop [illegible]	1-Jul-10	3	0.6316	2.[illegible]	50.[illegible]			50.[illegible]	47.58	[illegible]	[illegible]	[illegible]	47.58	2.32	2.32
Laptop [illegible]	18-May-17	3	0.6316	[illegible]	209.[illegible]			207.[illegible]	201.28	[illegible]	[illegible]	[illegible]	201.28	6.[illegible]	6.[illegible]
Computer [illegible]	8-Apr-07	3	0.6316	11.[illegible]	225.[illegible]			226.[illegible]	213.93	[illegible]	[illegible]	[illegible]	213.93	11.35	11.35
Computer [illegible]	16-Mar-17	3	0.6316	12.[illegible]	237.35			237.35	224.[illegible]	[illegible]	[illegible]	[illegible]	224.[illegible]	12.[illegible]	12.[illegible]
Computer [illegible]	12-Jun-07	3	0.6316	31.[illegible]	637.80			637.80	601.25	[illegible]	[illegible]	[illegible]	601.25	17.[illegible]	17.[illegible]
[illegible]	29-Mar-10	3	0.6316	39.[illegible]	787.34			787.34	748.12	[illegible]	[illegible]	[illegible]	748.12	14.93	14.93
UPS-600 VA [illegible]	[illegible]	3	0.6316	2.[illegible]	40.00			40.00	38.00	[illegible]	[illegible]	[illegible]	38.00	20.18	20.18
Printer [illegible]	19-Nov-10	3	0.6316	10.[illegible]	214.17			214.17	204.33	[illegible]	[illegible]	[illegible]	204.33	2.00	2.00
Printer & [illegible]	28-Aug-10	3	0.6316	39.[illegible]	795.61			795.61	742.33	[illegible]	[illegible]	[illegible]	194.51	39.24	39.24
Printer & [illegible]	[illegible]	3	0.6316	[illegible]		56.20		56.20	731.57	[illegible]	[illegible]		731.67	24.93	24.93
Printer [illegible]	21-Mar-11	3	0.6316	[illegible]	0.[illegible]			56.20	0.00	56.82			56.82	30.42	
Printer [illegible]	17-Jun-09	3	0.6316	[illegible]	62.50			[illegible]	12.[illegible]	[illegible]	[illegible]		27.[illegible]	3.00	3.00
Printer HP [illegible]	18-Jun-07	3	0.6316	[illegible]	78.[illegible]			82.50	49.37	[illegible]	[illegible]		50.[illegible]	2.12	2.12
Printer HP [illegible]	15-Sep-07	3	0.6316	3.[illegible]	162.00			94.[illegible]	93.36	[illegible]	[illegible]		94.36	1.00	1.00
[illegible]	2-Nov-13	3	0.6316	3.[illegible]	84.[illegible]			162.00	157.00	[illegible]			157.00	8.[illegible]	8.[illegible]
Printer HP [illegible]	10-Jul-13	3	0.6316	7.[illegible]	153.00			84.[illegible]	80.85	[illegible]	[illegible]		80.85	3.20	3.20
								153.00	147.75	[illegible]			147.75	7.75	7.75
Total					5997.76	56.20	0.00	6053.93	5780.43	86.82	0.00	0.00	5777.39	116.[illegible]	156.[illegible]
CAPITAL WORK IN PROGRESS															
Plot No. [illegible]					50924.70	2207.47	51482.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hotel [illegible]					252952.31			36391.[illegible]	0.00	0.00	0.00	0.00	0.00	0.00	[illegible]
Property [illegible]					2097464.[illegible]	[illegible]		2711774.79		0.00	0.00	0.00		252965.[illegible]	252965.[illegible]
[illegible] Farm [illegible]					132000.17			534000.17						2711774.79	2971664.79
														534000.17	534000.17
Total					3510873.[illegible]	78727.94	51482.12	3611666.74	0.00	0.00	0.00	0.00	0.00	3611666.74	3611666.74
[illegible]					4680746.[illegible]	25344.25	45529.[illegible]	3791646.[illegible]	140291.95	1581.82	24914.52	0.00	125865.91	3614678.67	3548653.74
Previous Year's Total					3864958.78	17850.[illegible]	0.00	3882758.[illegible]	140024.[illegible]	3192.26	0.00	0.00	140491.[illegible]	3741958.[illegible]	3500919.81

New Delhi
YOGI ASSOCIATES
Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director / Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

Director / Authorised Signatory

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392
E-26, Basement, Panchsheel, Park, New Delhi-110017
(ALL FIGURES ARE IN HUNDREDS , UNLESS OTHERWISE STATED)

S.N. **NOTES TO ACCOUNTS AS AT 31.03.2023**

1 **Corporate Information**
The Company was incorporated on 30th August, 2005, and is engaged in the business of Construction

2 **Significant Accounting Policies**

2.1 Basis of accounting and preparation of financial statements
These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act. 2013, read with Rule 7 of the Companies (Accounts) Rules. 2014 and the relevant provisions of the Companies Act, 2013

The financial statements have been prepared under the historical cost convention on accrual basis

2.2 Use of Estimates
The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize

2.3 Inventories
Raw materials and construction materials at lower of cost or net realizable value.
Work-in-progress
i) Project and construction-related work-in-progress at cost till such time the outcome of the job cannot be ascertained reliably and at
ii) Finished goods at lower of cost or net realizable value Cost includes related overheads directly relating to it
iii) Property development land at lower of cost or net realizable value

2.4 Cash and Cash Equivalents
Cash comprises cash on hand and demand deposits with banks.

2.5 Revenue Recognition
The company is following percentage of completion method of accounting for constructed commercial properties As per this method the revenue is recognized in proportion to the actual cost incurred as against the total estimated cost of project under execution subject to actual cost being 25% or more of the total estimated cost

Estimates relating to saleable area, sales value, estimated costs etc are revised and updated periodically by the management and Indirect costs are treated as period cost and are charged to the profit & loss account in the year incurred
Whereas all income and expenses are accounted for on accrual basis, interest on delayed payments by customers against dues is taken
Other income is accounted on accrual basis

2.6 Fixed Asstes
Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date

2.7 Depreciation
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

2.8 Investments
Investments that are readily realizable and intended to be held for not more than a year are classified as short term investments All other investments are classified as long-term investments. Short Term investments are valued at the lower of cost and fair value Changes in the carrying amount of short term investments are recognized in Profit and Loss account Long-term investments are valued at cost, less any provision for diminution, other than temporary, in the value of such investments; decline, if any, is charged to the Profit and Loss Account Cost comprises cost of acquisition and related expenses such as brokerage and stamp duties

2.9 Earnings Per Share
The earning per share has been computed in accordance with Accounting Standard (AS-20) on "Earnings per share" and is also shown in the profit & loss account

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year

2.10 Taxes on income
Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961

2.11 Impairment of Assets
The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired

2.11 Provisions and Contingencies
A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3	Share Capital	As at 31 March, 2023		As at 31 March, 2022	
	Particu	Number of shares	Amount	Number of shares	Amount

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd

(a) Authorised Equity shares of 10 each	10,000,000	1000000.00	10,000,000.00	1000000.00
	10,000,000	1000000.00	10,000,000.00	1000000.00
(b) Issued Equity shares of 10 each	9,600,000	960000.00	9,600,000.00	960000.00
	9,600,000	960000.00	9,600,000.00	960000.00
(c) Subscribed and fully paid up Equity shares of 10 each	9,600,000	960000.00	9,600,000.00	960000.00
Total	**9,600,000**	**960000.00**	**9,600,000.00**	**960000.00**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particu lars	Opening Balance	Fresh issue	Closing Balance
Equity Shares			
Year ended 31 March, 2023			
Number of Shares	9,600,000	-	9,600,000.00
- Amount (')	960000.00	-	960000.00
Year ended 31 March, 2022			
- Number of shares	9,600,000	-	9,600,000.00
- Amount (')	960000.00	-	960000.00

(ii) Details of shares held by each shareholder holding more than 5% shares

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares				
Abhishek Trehan	898150.00	9.36	898,150.00	9.36
Sunita Trehan	7803700.00	81.29	7,803,700.00	81.29
Aman Trehan	898150.00	9.36	898,150.00	9.36
	9600000.00	**100.00**	**9,600,000.00**	**100.00**

SHARES HELD BY PROMOTERS

Current Reporting Period			FY2022-2023		
Sr No.	Promotor's Name		No of shares	% of total shares	% Change during the year
1	Abhishek Trehan		898,150.00	9.36	NIL
2	Sunita Trehan		7,803,700.00	81.29	NIL
3	Aman Trehan		898,150.00	9.36	NIL

Previou FY 21-22					
Sr No	Promotor's Name	No of shares	% of total shares	% Change during the year	
1	Abhishek Trehan	-	898,150.00	9.36	NIL
2	Sunita Trehan	-	7,654,700.00	81.29	NIL
3	Aman Trehan	-	898,150.00	9.36	NIL

4 **Reserves and Surplus**

Particulars	As at 31, March, 2023		As at 31, March, 2022
	-		-
(a) Securities Premium			
Opening balance	2015850.00		2015850.00
Less Transfer to Bonus Share	0.00		0.00
Closing balance	2015850.00		2015850.00
(b) Surplus / (Deficit) in Statement of Profit and Loss			
Opening balance	1428937.91		1464650.85
Add: Profit / (Loss) for the year	1108472.38		-35712.94
Closing balance	2537410.29		1428937.91
Total	4553260.29		3444787.91

5 **Long-Term Borrowings**

Particulars	As at 31, March, 2023		As at 31, March, 2022
Federal Loan			
(a) Secured Loans (Fedral Bank)			-
(b) Secured Loans-ICICI Ltd. (Director Guarantee Loan)	561646.98		10.17
(c) Unsecured Loans			550505.44
From Director & Shareholders			
Abhishek Trehan	1037.09		67074.81
Sunita Trehan	3510.69		4555.38
Aman Trehan	1934.80		142552.31
IRIS Techpark Facility Services Ltd			-29.63
Total	568129.56		764668.49

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

6 **Short-Term Borrowings**

Particulars	As at 31, March, 2023		As at 31, March, 2022
	-		-
ICICI Bank 002105501883 OD			11006.29
ICICI DOD - 002105501884 DOD			302454.66
Total	0.00		313460.95

7 **Trade Payables**

Particulars	As at 31, March, 2023		As at 31, March, 2022
	-		-
Sundry Creditors (Against Goods and Services)	825.52		697.91
Total	825.52		697.91

Trade Payable

Figures For the Current Reporting Period (FY21-22)					
Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0	0	0	-	-
Others	83	0	0	-	825.52
Dispute dues-MSME	0	0	0		
Dispute dues-Others	0	0	0	-	-
Total	83	0	0	-	825.52

Figures For the Previous year Reporting Period					
Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0	0	0	-	-
Others	70	0	0	-	697.91
Dispute dues-MSME	0	0	0	-	-
Dispute dues-Others	0	0	0	-	-
Total	70			-	697.91

8 **Other Current Liabilities**

Particulars	As at 31, March, 2023		As at 31, March, 2022
	-		-
(i) Statutory Remittances			
TDS Payable	3847.50		1089.98
EPF and ESI Payable	54.49		46.08
Haryana Labour Welfare Fund	0.00		0.00
(ii) Others			
Electricity & Water Charges Payable	240.44		476.10
Filing Fees Payable	12.00		12.00
Telephone & Mobile Expenses Payable	61.21		45.57
Salary Payable	5234.42		4598.42
Audit Fee Payable	310.50		629.62
GST	1094.46		607.38
Rent Security	29437.72		24443.72
Mapsko Builders Pvt Ltd	4414.09		
Advance Against Capital Work in Progress Sec-35, Manesr	0.00		707000.00
Total	44706.84		738948.88

9 **Short-Term Provisions**

Particulars	As at 31, March, 2023		As at 31, March, 2022
Provision for Income Tax	-		-
Total	-		-

12 **Long-Term Loans and Advances**

Particulars	As at 31, March, 2023		As at 31, March, 2022
	-		-
Rent Security Deposit - Vasantlok Office	5850.00		5850.00
Security Deposit (Rent NB'LORE)	3000.00		3000.00
Total	8850.00		8850.00

13 **Other Non-Current Assets**

Particulars	As at 31, March, 2023		As at 31, March, 2022
Preliminary Expenses To The Extent Not Written Off			
Opening Balance	-		-
Additions During the Year	-		-

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

Less : Written Off During The Year			-
Closing Balance	-		-

14 **Inventories**

Particulars	As at 31, March, 2023		As at 31, March, 2022
Work In Progress	1009734 22		959784 22
Total	**1009734.22**		**959784.22**

15 **Trade Receivables**

Particulars	As at 31, March, 2023		As at 31, March, 2022
Sundry Debtors			
For more than 6 Months	24914.07		24914 07
For Less than 6 Months	10254 62		649 21
Total	**35168.69**		**25563.28**

As at 31st March 2023

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	1025	2491	0	-	-	35168.69
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	-	-	-
iii. Disputed Trade Receivables- considered good	0	0	0	-	-	-
iv. Disputed Trade Receivables- considered doubtful	0	0	0	-	-	-

As at 31st March 2022

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	65	2491	0	-	-	25563.28
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	-	-	-
iii. Disputed Trade Receivables- considered good	0	0	0	-	-	-
iv. Disputed Trade	0	0	0	-	-	-

16 **Cash and Cash Equivalents**

Particulars	As at 31, March, 2023		As at 31, March, 2022
(a) Cash in hand	4554.83		4566.83
(b) Balances with banks			
In current accounts			
Federal Bank Ltd.-00539	173612 25		8089.15
FEDERAL Bank- 19800200000976	0 00		680 69
ICICI A.c No 343005000643	93932 21		
ICICI Bank 002105501883 OD	37721 23		
ICICI DOD - 002105501884 DOD	929510.86		
PNB P PARK	24330.56		609 53
c) Deposits with Bank			
Federal FD 19800300006402	3335 07		3099 88
Federal FD 19800300020791			2285 36
Federal FD 19800300019108			9455 96
Federal FD 19800300019116			75910.05
Federal FD No 19800400029882	180000.00		0 00
Federal FD No CCR 19800300026772			63000 00
ICICI FD No 002110118855	45570 32		45567 58
Total	**1145342.84**		**213265.03**

YOGI ASSOCIATES
New Delhi
Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

For Trehan Promoters & Builders Pvt. Ltd.

17 **Short-Term Loans and Advances**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Advances for Properties	225000.00	412143.60
Advances to Suppliers	3400.24	4383.42
Loan and Advances	15420.00	15420.00
Total	**243820.24**	**431947.02**

18 **Other Current Assets**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Prepaid Insurance	0.00	280.39
Advance Tax	9000.00	0.00
Tax Deducted at Source	30394.82	15210.12
Income Tax Refundable	2845.83	18554.69
GST Refundable	17290.92	15892.43
TDS REFUNDABLE	0.00	5395.21
Total	**59531.57**	**55332.84**

19 **Revenue From Operations**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Fitout	3286.00	2704.30
Parking	29452.48	15302.00
Total	**32738.48**	**18006.30**

20 **Other Income from Non Operations**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Rent Received	48801.10	61918.56
Interest Received on FDR	2345.86	7970.35
Interest on Income Tax Refund	6717.13	0.00
Profit on Sale of 35/3 IMT Manesar	1204322.88	0.00
Profit on Sale of Mepsco	94229.92	
Profit on Sell of Car Endevour	10517.37	0.00
Total	**1366934.26**	**69888.91**

21A **A Purchases and Other constructions Expenses**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Purchase	49950.00	
Direct Expenses	9097.58	892.04
Total	**59047.58**	**892.04**

21B **B Changes in Inventories of Work in Progress**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Work In Progress at the Begening of the year	959784.22	959784.22
Work In Progress at the end of the year	1009734.22	959784.22
Changes in Inventories of Work in Progress	-49950.00	0.00
Total	**-49950.00**	**0.00**

22 **Employee Benefit Expense**

Particulars	As at 31, March, 2023	As at 31, March, 2022
Directors Remuneration	90000.00	36000.00
Salary A/c	32673.00	30085.45
Staff Bonus	1382.50	1264.60
Employer Contribution to ESI and PF	282.00	336.79
Admn Charges of Link Insurance	60.00	60.00
Staff Welfare	0.00	113.93
Total	**124397.50**	**67860.77**

23 **Finance Costs**

Particulars	As at 31, March, 2023	As at 31, March, 2022
(i)Interest Expense On		
(ii) Others		
Bank Charges	697.46	14.34

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

Director/Authorised Signatory

Interest Paid for on Loan	108575.16		5739.71
Interest on Service Tax GST TDS	237.53		0.50
Processing Charges for Loan	0.00		3841.06
GST Late Filing Fees	90.60		63.10
Total	109600.74		9658.71

24 **Other Expenses**

Particulars	**As at 31, March, 2023**		**As at 31, March, 2022**
Audit Fee	345.00		345.00
Short and Excess	876.49		376.44
Electricity & Water Charges	7720.59		7085.17
Filing Fees	12.00		104.00
Miscellaneous Expenses	745.08		170.66
Office Expenses	0.00		138.53
License Fees- Sector 48	1855.07		0.00
Postage & Courier	188.68		327.28
Printing & Stationery	257.58		119.00
Legal & Professional Fees	1170.00		1722.00
Repair & Maintenance Expenses	24.32		895.12
Rent Rate & Taxes	24691.20		20636.83
Telephone Expenses	1522.97		1271.59
Conveyance and Travelling Expenses	0.00		132.21
GST Reverse - Annual Return	0.00		14.46
Web Hosting	365.50		221.71
Property Tax	2423.21		1531.75
Registration Fees	0.00		43.50
Vehicle Running & Maintenance	655.22		3262.28
Total	**42852.89**		**38397.53**

Particulars	**As at 31, March, 2023**		**As at 31, March, 2022**
Payments to the auditors comprises (net of service tax input credit, where applicable):			
As auditors - Statutory Audit	345.00		345.00
For Taxation & Company Law Matters			
Total	**345.00**		**345.00**

25 **Additional Information to the Financial Statements**

In the opinion of the Board of Directors the realisable values of "Current Assets, Loans & Advances" in the ordinary course of is at least equal to the amount stated in the Balance Sheet

Share Application Money Pending Allotment

As at 31 March 2020, the Company has no outstanding share application money pending for allotment

Contingent Liabilities and Commitments

The company has Contingent Liabilities of NIL as on 31 03 2023

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is yet in the process of determining whether any of their creditors are the Micro, Small and Medium Enterprises as

26 **Disclosures under Accounting Standards : Related party transactions**

Details of related parties:

Description of relationship	**Names of related parties**	
Key Management Personnel (KMP)	Sunita Trehan	Director
	Abhishek Trehan	Director
	Aman Trehan	Director

Details of related party transactions during the period ending 31.03.2022

Particulars	**Key Management Personnel (KMP)**	**Relatives of Key Management Personal**	**Total**
Salaries	90000.00	0.00	90000.00
Figures shown in (-) relating to Previous Year			

Earnings Per Share

Particulars	**As at 31, March, 2023**		**As at 31, March, 2022**
Net profit / (loss) for the year attributable to the equity shareholders	1108472.38		-35712.94
Weighted average number of equity shares	9600000.00		9,600,000.00
Par value per share	10.00		10.00
Earnings Per Share - Basic	11.55		(0.37)

Impairment of Assets

YOGI ASSOCIATES New Delhi Chartered Accountants

For Trehan Promoters & Builders Pvt. Ltd.

Director / Authorised Signatory

For Trehan Promoters & Builders Pvt. Ltd.

The Company has not recognized any loss on impairment in respect of assets of the Company as is required in terms of accounting standard 28 on "Impairment of Assets", since in the opinion of the management of the Company the reduction in the value of assets

28 Additional regulatory information

(i) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(ii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender

(iii) There are no transaction which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961

(iv) There are no charges or satisfaction of charges which are yet to be registered with ROC beyond the statutory period.

(v) There are no funds which 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

a)

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vi) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(vii) The Company has complied with the layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction

(viii) As certified by the management, the Company has not entered into any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act 1956

(ix) The title deed of all the immovable properties are in the name of company

(x) The company has not revalued any of its property, Plant & Equipment during the year

(xi) The company has not granted any Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person that are repayable on demand or without specifying any term or period of repayment

Accounting Ratios

(xii) Analytical Ratios :

Particulars	Ratio as on 31/03/2023	Ratio as on 31/03/2022	Variance (in %)	Reason for Variance of More than 25%
Current Ratio (in times)	54.77	1.60	3,320.97	Due to OD Limit Taken from Bank
Debt-Equity ratio (in times)	0.10	0.17	(40.64)	Due to Repayment of Loans
Debt Service Coverage Ratio	1.96	(0.04)	(5,284.39)	Due to Repayment of Loans
Return on Equity Ratio (in %)	22.35	(0.81)	(2,868.12)	Due to Decrease in Turnover
Inventory Turnover Ratio (in	30.08	53.30	(43.57)	Due to Decrease in Turnover
Trade receivables Turnover Ratio	0.93	2.00	(53.61)	Due to Decrease in Turnover
Trade Payable Turnover Ratio (in	0.02	0.05	(56.72)	Due to Decrease in Turnover
Net Capital Turnover ratio (in	0.02	0.02	32.30	Due to Decrease in Turnover
Net Profit Ratio (in %)	3 385.84	(198.34)	(1,807.12)	Due to Decrease in Turnover
Return on Capital employed (in	22.14	(0.64)	(3,551.93)	Due to Decrease in Turnover
Return on Investment (in %)	1.10	4.50	(75.64)	Due to FDR made on year-end

29 Previous year's figures

These financial statements have been prepared in the format prescribed by the Revised Schedule II of the Companies Act, 2013

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification /

For Yogi Associates
FRN :002590N
Chartered Accountants

For and on behalf of the Board of Directors and Company Secretary

Aditya Singhu
Partner
M.No. 50...
Dated: 06.0...

Abhishek Trehan
Director
DIN-00180879

Sunita Trehan
Director
DIN-00180930

YOGI ASSOCIATES
New Delhi
Chartered Accountants

Yogi Associates
Chartered Accountants

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INDIA

Independent Auditor's Report

To the Members of **M/s TREHAN PROMOTERS & BUILDERS PVT LTD**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s TREHAN PROMOTERS & BUILDERS PVT LTD ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and 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 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.

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.

YOGI ASSOCIATES New Delhi Chartered Accountants

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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

YOG ASSOCIATES New Delhi Chartered Accountants continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
   e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
   g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section

YOGI ASSOCIATES
New Delhi
Chartered Accountants

197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account 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 Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Place:- New Delhi
Date: 07.09.2024
UDIN: 24096230BKFTRM3157

Preet Inder Kaur
(Partner)
Membership No. 096230

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statementsare held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working

YOGI ASSOCIATES
New Delhi
Chartered Accountants

capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has

YOGI ASSOCIATES
New Delhi
Chartered Accountants

not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except following lenders According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(b) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

(c) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(d) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.

(e) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.

(ix) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

YOGI ASSOCIATES * New Delhi * Chartered Accountants

(xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year

YOGI ASSOCIATES New Delhi Chartered Accountants

(xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Place:- New Delhi
Date: 07.09.2024

Preet Inder Kaur
(Partner)
Membership No. 096230

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s TREHAN PROMOTERS & BUILDERS PVT LTD ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

YOGI ASSOCIATES * New Delhi * Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Place:- New Delhi
Date: 07.09.2024

Preet Inder Kaur
(Partner)
Membership No. 096230

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED

CIN-U74899DL1994PTC059392

Balance Sheet as at 31 March 2024

All amount in ₹ Hundereds unless otherwise stated

Particulars		Note No.	As at 31 March, 2024		As at 31 March, 2023	
A	**EQUITY AND LIABILITIES**					
1	**Shareholders' Funds**					
	(a) Share Capital	3	960,000.00		960,000.00	
	(b) Reserves and Surplus	4	4,591,833.53	5,551,833.53	4,553,260.29	5,513,260.29
2	**Share Application Money Pending Allotment**			-		-
3	**Non-Current Liabilities**					
	(a) Long-Term Borrowings	5	9,297,916.19		568,129.56	
	(b) Other Long-Term Liabilities		-		-	
	(c) Long-Term Provisions		-	9,297,916.19	-	568,129.56
4	**Current Liabilities**					
	(a) Short-Term Borrowings	6	45,126.16		-	
	(b) Trade Payables	7	112,978.52		825.52	
	(c) Other Current Liabilities	8	304,346.05		44,706.84	
	(d) Short-Term Provisions	9	1,542.02	463,992.75	-	45,532.36
				15,313,742.47		6,126,922.20
B	**ASSETS**					
1	**Non-Current Assets**					
	(a) Property Plant and Equipments					
	(i) Tangible Assets	10	3,624,341.88		3,619,678.67	
	(ii) Intangible Assets		-		-	
	(b) Non-Current Investments					
	(c) Deferred Tax Assets (Net)	11	3,877.92		4,795.97	
	(d) Long-Term Loans and Advances	12	9,750.00		8,850.00	
	(e) Other Non-Current Assets	13	-	3,637,969.80	-	3,633,324.64
2	**Current Assets**					
	(a) Current Investments		-		-	
	(b) Inventories	14	1,009,822.08		1,009,734.22	
	(c) Trade Receivables	15	32,750.02		35,168.69	
	(d) Cash and Cash Equivalents	16	58,355.98		1,145,342.84	
	(e) Short-Term Loans and Advances	17	10,486,240.23		243,820.24	
	(f) Other Current Assets	18	88,604.36	11,675,772.67	59,531.57	2,493,597.56
				15,313,742.47		6,126,922.20

III. Notes Forming Part of the financial statement 1-29

In terms of our report attached.

For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

Preet Inder Kaur
Partner
M.No. 096238
Place : New Delhi
Dated: 07.09.2024

For and on behalf of the Board of Directors

Trehan Promoters & Builders Pvt. Ltd. E26 Panchsheel Park New Delhi

Abhishek Trehan
Director
DIN-00180879

...ita Trehan
Director
DIN-00180930

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED

CIN-U74899DL1994PTC059392

Profit & Loss Account for the period ended 31.03.2024

All amount in ₹ Hundereds unless otherwise stated

	Particulars	Note No.	As at 31 March, 2024		As at 31 March, 2023
A	**CONTINUING OPERATIONS**				
1	Revenue from Operations	19	56,479.44		32,738.48
			56,479.44		32,738.48
2	Other Income Other Income from Non Operations	20	158,494.64		1,366,934.26
3	**Total Revenue (1+2)**		**214,974.08**		**1,399,672.74**
4	**Expenses**				
	(a) Cost of materials consumed				
	(b) Purchases and Other Constructions Expenses	21A	3,234.76		59,047.58
	(c) Changes in inventories of Work in Progress	21B	(87.86)		(49,950.00)
	(d) Employee Benefits Expense	22	55,167.00		124,397.50
	(e) Finance Costs	23	67,075.63		109,600.75
	(f) Depreciation and Amortisation Expense	10	630.85		1,880.60
	(g) Other Expenses	24	47,920.38		42,852.89
	Total Expenses		**173,940.77**		**287,829.32**
5	**Profit / (Loss) Before Exceptional and Extraordinary Items and Tax (3 -**		41,033.31		1,111,843.42
6	Exceptional Items		-		-
7	**Profit / (Loss) Before Extraordinary Items and Tax (5 - 6)**		41,033.31		1,111,843.42
8	Extraordinary Items		-		-
9	**Profit / (Loss) Before Tax (7 - 8)**		41,033.31		1,111,843.42
10	**Tax Expense:**				
	(a) Current Tax Expense for Current Year		1,542.02		-
	(b) Current Tax Expense relating to Prior Years		-		-
	(c) Net Current Tax Expense		1,542.02		-
	(d) Deferred Tax Asset	11	918.05		3,371.04
			2,460.07		3,371.04
11	**Profit / (Loss) from Operations (9 - 10)**		38,573.24		1,108,472.38
12	**Earnings Per Share (of ` 10/- each):**				
	(a) Basic and Diluted	26	0.40		11.55

III. Notes Forming Part of the financial statement 1-29

In terms of our report attached.

For Yogi Associates
FRN :002590N
Chartered Accountants

Preet Inder Kaur
Partner
M.No. 096230
Place : New Delhi
Dated: 07.09.2024

For and on behalf of the Board of Directors

Abhishek Trehan
Director
DIN-00180879

[illegible] Trehan
Director
DIN-00180930

M/s Trehan Promoters & Builders Pvt Ltd

CIN-U74899DL1994PTC059392

Cash Flow Statement for the year ended 31 March, 2024

All amount in ₹ Hundereds unless otherwise stated

Particular	For the year ended 2024		For the year ended 2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	41,033.31		1,111,843.42	
Adjustments for:				
Depreciation and amortization	630.85		1,880.60	
(Profit) / loss on sale / write off of assets	-		(1,214,840.25)	
		41,664.16		(101,116.23)
Operating profit / (loss) before working capital changes		41,664.16		(101,116.23)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(87.86)		(49,950.00)	
Trade receivables	2,418.67		(9,605.41)	
Short-term loans and advances	(10,242,419.99)		188,126.78	
Long Term loans and advances	(900.00)			
Other current assets	(29,072.79)		(4,198.73)	
Adjustments for increase / (decrease) in operating liabilities:				
Short-Term Borrowings	45,126.16		(313,460.95)	
Trade payables	112,153.01		127.61	
Other current liabilities	259,639.21		(694,242.04)	
		(9,853,143.60)		(883,202.74)
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) operating activities (A)		**(9,811,479.44)**		**(984,318.97)**
B. Cash flow from investing activities				
Capital expenditure on fixed assets	(5,294.06)		(25,364.28)	
Proceeds from sale of fixed assets	-		2,138,300.00	
Purchase of long-term investments			-	
- Others				
		(5,294.06)		2,112,935.72
Net cash flow from / (used in) investing activities (B)		**(5,294.06)**		**2,112,935.72**
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		-	
Share application money received / (refunded)	-		-	
Net Proceeds from long-term borrowings	8,729,786.63		(196,538.93)	
Net increase / (decrease) in working capital borrowings	-			
Net cash flow from / (used in) financing activities (C)		**8,729,786.63**		**(196,538.93)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(1,086,986.86)**		**932,077.82**
Cash and cash equivalents at the beginning of the year		1,145,342.84		213,265.03
Cash and cash equivalents at the end of the year		**58,355.98**		**1,145,342.84**
Cash and cash equivalents as per Balance Sheet (Refer Note 17)		58,355.98		1,145,342.84
Cash and cash equivalents at the end of the year *		58,355.98		1,145,342.84
* Comprises:				
(a) Cash on hand		4,537.71		4,554.83
(b) Balances with banks				
In current accounts		53,818.27		1,140,788.01
Total		**58,355.98**		**1,145,342.84**

In terms of our report attached.

For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

Preet Inder Kaur
Partner
M.No. 096230
Place : New Delhi
Dated: 07.09.2024

For and on behalf of the Board of Directors

Trehan Promoters & Builders Pvt. Ltd. E26 Panchsheel Park New Delhi 110017

Abhishek Trehan
Director
DIN-00180879

Sunita Trehan
Director
DIN-00180930

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392

All amount in ₹ Hundereds unless otherwise stated

S.N. **NOTES TO ACCOUNTS AS AT 31.03.2024**

1 Corporate Information

The Company was incorporated on 03rd June, 1994, and is engaged in the business of Construction.

2 Significant Accounting Policies

2.1 Basis of accounting and preparation of financial statements

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

2.3 Inventories

Raw materials and construction materials at lower of cost or net realizable value.

Work-in-progress

i) Project and construction-related work-in-progress at cost till such time the outcome of the job cannot be ascertained reliably and at Lower of cost or

ii) Finished goods at lower of cost or net realizable value. Cost includes related overheads directly relating to it

iii) Property development land at lower of cost or net realizable value

2.4 Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks.

2.5 Revenue Recognition

The company is following percentage of completion method of accounting for constructed commercial properties. As per this method the revenue is recognized in proportion to the actual cost incurred as against the total estimated cost of project under execution subject to actual cost being 25% or more of the total estimated cost.

Estimates relating to saleable area, sales value, estimated costs etc. are revised and updated periodically by the management and necessary adjustments are

Indirect costs are treated as period cost and are charged to the profit & loss account in the year incurred.

Whereas all income and expenses are accounted for on accrual basis, interest on delayed payments by customers against dues is taken in to account on

Other income is accounted on accrual basis

2.6 Fixed Asstes

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

2.7 Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

2.8 Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as short term investments. All other investments are classified as long-term investments. Short Term investments are valued at the lower of cost and fair value. Changes in the carrying amount of short term investments are recognized in Profit and Loss account. Long-term investments are valued at cost, less any provision for diminution, other than temporary, in the value of such investments; decline, if any, is charged to the Profit and Loss Account. Cost comprises cost of acquisition and related expenses such as brokerage and stamp duties.

2.9 Earnings Per Share

The earning per share has been computed in accordance with Accounting Standard (AS-20) on, "Earnings per share" and is also shown in the profit & loss account.

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year.

2.10 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

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Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

2.11 Impairment of Assets
The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired.

2.11 Provisions and Contingencies
A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3 **Share Capital**

Particular	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of ` 10 each	10,000,000.00	1,000,000.00	10,000,000.00	1,000,000.00
	10,000,000.00	1,000,000.00	10,000,000.00	1,000,000.00
(b) Issued				
Equity shares of ` 10 each	9,600,000.00	960,000.00	9,600,000.00	960,000.00
	9,600,000.00	960,000.00	9,600,000.00	960,000.00
(c) Subscribed and fully paid up				
Equity shares of ` 10 each	9,600,000.00	960,000.00	9,600,000.00	960,000.00
Total	9,600,000.00	960,000.00	9,600,000.00	960,000.00

ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity Shares			
Year ended 31 March, 2024			
Number of Shares	9,600,000.00	-	9,600,000.00
- Amount (`)	960,000.00	-	960,000.00
Year ended 31 March, 2023			
- Number of shares	9,600,000.00	-	9,600,000.00
- Amount (`)	960,000.00	-	960,000.00

(iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares				
Abhishek Trehan	898,150.00	9.36	898,150.00	9.36
Sunita Trehan	7,803,700.00	81.29	7,803,700.00	81.29
Aman Trehan	898,150.00	9.36	898,150.00	9.36
	9,600,000.00	100.00	9,600,000.00	100.00

SHARES HELD BY PROMOTERS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Abhishek Trehan	898,150	9.36	NIL
2	Sunita Trehan	7,803,700	81.29	NIL
3	Aman Trehan	898,150	9.36	NIL

Previous Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Abhishek Trehan	898,150	9.36	NIL
2	Sunita Trehan	7,654,700	81.29	NIL
3	Aman Trehan	898,150	9.36	NIL

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

4 Reserves and Surplus

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
(a) Securites Premium			
Opening balance	2,015,850.00		2,015,850.00
Less: Transfer to Bonus Share	-		-
Closing balance	2,015,850.00		2,015,850.00
(b) Surplus / (Deficit) in Statement of Profit and Loss			
Opening balance	2,537,410.29		1,428,937.91
Add: Profit / (Loss) for the year	38,573.24		1,108,472.38
Closing balance	2,575,983.53		2,537,410.29
Total	4,591,833.53		4,553,260.29

5 Long-Term Borrowings

Particulars	As at 31 March, 2024		As at 31 March, 2023
(a) Secured Loan			
ICICI Bank Ltd.(Director Guarantee Loan)	474,853.06		561,646.98
ICICI A/c No.343005000643	104,260.00		-
ICICI Bank 002105501883 OD	9,005.31		-
ICICI DOD - 002105501884 DOD	433,567.93		-
ICICI Bank OD A/c 002105031796	433,206.56		-
(b) Unsecured Loan			
TS Realtech Pvt Ltd.	7,774,541.98		-
Abhishek Trehan	56,282.16		1,037.09
Sanita Trehan	10,850.76		3,510.69
Aman Trehan	1,348.43		1,934.80
Total	9,297,916.19		568,129.56

6 Short-Term Borrowings

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
(a) Secured Loan			
ICICI Bank Ltd.-(Director Guarantee Loan)	45,126.16		-
Total	45,126.16		-

7 Trade Payables

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
Sundry Creditors (Against Goods and Services)	112,978.52		825.52
Total	112,978.52		825.52

Trade Payable

Figures For the Current Reporting Period (FY22-23)

Outstanding for following periods from due date of payment

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-		-	-	-
Others	44,338.22	68,640.30	-	-	112,978.52
Dispute dues-MSME			-	-	-
Dispute dues-Others	-		-	-	-
Total	44,338.22	68,640.30	-	-	112,978.52

Figures For the Previous year Reporting Period

Outstanding for following periods from due date of payment

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-		-		-
Others	825.52		-		825.52
Dispute dues-MSME	-		-		-
Dispute dues-Others	-		-		-
Total	825.52		-		825.52

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110 017

10 **TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED**
Fixed Assets as on 31.03.2023 (As per Companies Act) using WDV Method

All amount in ₹ Hundereds unless otherwise stated

	Gross Block				Depreciation				Net Block	
Particulars	As on 01.04.2023	Addition	Deletion	As on 31.03.2024	As on 01.04.2023	During the Period	Adjustment	As on 31.03.2024	WDV As on 31.03.2024	WDV As on 31.03.2023
Office Equipment										
Mobile Phone	17.00			17.00	16.15		-	16.15	0.85	0.85
Mobile Phone	16.00			16.00	15.20			15.20	0.80	0.80
Mobile Phone	140.40			140.40	133.38			133.38	7.02	7.02
Mobile Phone	279.50			279.50	265.52			265.52	13.98	13.98
Mobile Phone	307.48			307.48	292.11			292.11	15.37	15.37
Mobile Phone	20.97			20.97	19.92			19.92	1.05	1.05
Mobile Phone	73.00			73.00	69.35	-		69.35	3.65	3.65
Mobile Phone	360.00			360.00	342.00	-		342.00	18.00	18.00
Mobile Phone	189.18			189.18	179.72	-		179.72	9.46	9.46
Mobile Phone	189.18			189.18	179.72	-		179.72	9.46	9.46
Mobile Phone	197.12			197.12	187.26	-		187.26	9.86	9.86
Mobile Phone	62.00			62.00	58.90	-		58.90	3.10	3.10
Mobile Phone	89.50			89.50	85.02	-		85.02	4.48	4.48
Mobile Phone	110.00			110.00	104.50	-		104.50	5.50	5.50
Mobile Phone	60.00			60.00	57.00	-		57.00	3.00	3.00
Mobile Phone	44.50			44.50	42.27	-		42.27	2.23	2.23
Mobile Phone	30.00			30.00	28.50	-		28.50	1.50	1.50
Mobile Phone	100.00			100.00	95.00	-		95.00	5.00	5.00
Mobile Phone	175.00			175.00	166.25	-		166.25	8.75	8.75
Mobile Phone	66.00			66.00	62.70	-		62.70	3.30	3.30
Mobile Phone	40.00			40.00	38.00	-		38.00	2.00	2.00
Mobile Phone	220.00			220.00	209.00	-		209.00	11.00	11.00
Mobile Phone	210.00			210.00	199.50	-		199.50	10.50	10.50
Mobile Phone	48.00			48.00	45.60	-	-	45.60	2.40	2.40
Mobile Phone	410.00			410.00	391.52	-		391.52	18.48	18.48
Water filter	141.50			141.50	134.42	-	-	134.42	7.08	7.08
Water filter	67.50			67.50	64.12	-		64.12	3.38	3.38
Cycle (Hercules)	21.32			21.32	20.25	-	-	20.25	1.07	1.07
Cycle (Hercules)	23.92			23.92	22.72	-		22.72	1.20	1.20
Electronic Weighting Scale	90.00			90.00	85.50	-	-	85.50	4.50	4.50
Coffee Machine	195.00			195.00	185.25	-	-	185.25	9.75	9.75
EPABX Systems	250.00			250.00	237.50	-	-	237.50	12.50	12.50
Inverter	300.00			300.00	285.00	-	-	285.00	15.00	15.00
Refrigerator	133.00			133.00	126.35	-		126.35	6.65	6.65
Samsung TV	1,300.00			1,300.00	1,235.00	-	-	1,235.00	65.00	65.00
Samsung TV	1,095.00			1,095.00	1,040.25	-	-	1,040.25	54.75	54.75
Samsung TV	1,070.00			1,070.00	1,016.50	-	-	1,016.50	53.50	53.50
Samsung TV	2,390.63			2,390.63	2,247.72	64.41		2,312.13	78.49	142.91
Samsung TV	380.00			380.00	356.26	10.70		366.96	13.04	23.74
Water Purifier	90.00			90.00	85.50	-	-	85.50	4.50	4.50
Water Purifier	135.00			135.00	128.25	-	-	128.25	6.75	6.75
Water Purifier	138.00			138.00	131.10	-		131.10	6.90	6.90
Air Conditioner	12,217.50			12,217.50	11,606.62	-	-	11,606.62	610.88	610.88
Air Conditioner	230.00			230.00	218.50	-		218.50	11.50	11.50
Air Conditioner	1,450.00			1,450.00	1,377.50	-	-	1,377.50	72.50	72.50
Air Conditioner	425.00			425.00	410.35	-	-	410.35	14.65	14.65
Air Conditioner	798.44			798.44	755.91	19.17	-	775.08	23.36	42.53
Air Conditioner	233.60			233.60	217.93	7.06	-	224.99	8.61	15.67
Photocopy Machine	823.21			823.21	782.05	-	-	782.05	41.16	41.16
Plant & Machinery										
Crompton Motor DMB 10D	56.76			56.76	54.61	-	-	54.61	2.15	2.15
Lift	990.00			990.00	940.50	-	-	940.50	49.50	49.50
Barcutting Machine	843.75			843.75	801.56	-		801.56	42.19	42.19
KDKO Vernier Theodolite	209.82			209.82	199.33	-	-	199.33	10.49	10.49
Kirloskar Monobloc Pump	269.72			269.72	256.23	-	-	256.23	13.49	13.49
Welding Machine	40.00			40.00	38.36	-	-	38.36	1.64	1.64
Generator-5HP	190.00			190.00	182.23	-	-	182.23	7.77	7.77
Generator-82.5kva	3,080.00			3,080.00	2,953.91	-	-	2,953.91	126.09	126.09
Machinery	721.00			721.00	688.74	-	-	688.74	32.26	32.26
Air Compressor	1,590.00			1,590.00	1,506.44	18.46	-	1,524.90	65.10	83.56
Plant & Machinery	1,480.00			1,480.00	1,402.23	17.18	-	1,419.41	60.59	77.77
Concrete Pump	17,500.00			17,500.00	16,806.57	-	-	16,806.57	693.43	693.43
SCOOTER /BIKE & CAR										
Car-Mitsubishi Outlander 2.4 Petrol	22,421.70			22,421.70	21,300.61		-	21,300.61	1,121.09	1,121.09
Car- Mercedes-E-250CDI	43,680.68			43,680.68	41,496.65		-	41,496.65	2,184.03	2,184.03
Bike-Trimuph Classics Thunderbird Storm	15,851.04			15,851.04	14,069.43	461.20		14,530.63	1,320.41	1,781.61
Furniture & Fittings										
Sofa Set	175.75			175.75	166.96	-	-	166.96	8.79	8.79
Furniture & Fixture	760.00			760.00	728.89	-	-	728.89	31.11	31.11
Furniture & Fixture	470.65			[illegible]	440.76	7.74		448.50	22.15	29.89
Total	137,784.31	-		[illegible]	130,088.65	[illegible]	-	130,694.57	7,089.74	7,695.67

Y.C. ASSOCIATES ★ New Delhi ★ Chartered Accountants

Trehan Promoters & Builders (P) Ltd. ★ Panchsheel Park New Delhi 110 017

									-	-
COMPUTER									-	-
Laptop-Del Insp	386.50			386.50	367.17	-	-	367.17	19.33	19.33
Laptop-Compaq	358.80			358.80	340.86		-	340.86	17.94	17.94
Laptop-toshiba	690.00			690.00	655.50		-	655.50	34.50	34.50
Laptop-Sony Vaio	610.34			610.34	579.82	-	-	579.82	30.52	30.52
Lapto-HP	90.00			90.00	85.50	-	-	85.50	4.50	4.50
Laptop- Lenovo	297.90			297.90	291.20	-	-	291.20	6.70	6.70
Computer-Intel	225.00			225.00	213.75	-	-	213.75	11.25	11.25
Computer-Intel	253.25			253.25	240.59	-	-	240.59	12.66	12.66
Computer-Acer	675.00			675.00	641.25	-	-	641.25	33.75	33.75
Computer-hp3090dual core e5400	787.50			787.50	748.12	-	-	748.12	39.38	39.38
UPS - 600 VA	40.00			40.00	38.00	-	-	38.00	2.00	2.00
Printer CM-755A	204.75			204.75	194.51	-	-	194.51	10.24	10.24
Printers & Scanner- Canon	796.61			796.61	771.67	-	-	771.67	24.94	24.94
Printers & Scanner- Canon	96.29			96.29	56.82	24.93		81.75	14.54	39.47
Printer -LJ-1020	60.00			60.00	57.00	-	-	57.00	3.00	3.00
Printer LX-300	62.50			62.50	59.37	-	-	59.37	3.13	3.13
Printer HP Laserjet 1010	78.06			78.06	74.16	-	-	74.16	3.90	3.90
Printer HP Laserjet 1010	162.00			162.00	153.90	-		153.90	8.10	8.10
Printer-HP1108	64.05			64.05	60.85	-	-	60.85	3.20	3.20
Printer-HP1213	155.00			155.00	147.25	-	-	147.25	7.75	7.75
						-			-	-
Total	**6,093.55**	-	-	**6,093.55**	**5,777.29**	**24.93**	-	**5,802.22**	**291.33**	**316.26**
						-			-	-
CAPITAL WORK IN PROGRESS						-			-	-
Plot No. 35 IMT Manesar				-			-		-	-
Hotel Project at Banglore	362,951.81	5,257.80		368,209.61			-		368,209.61	362,951.81
Property Sector-95	2,713,724.77	36.26		2,713,761.03			-		2,713,761.03	2,713,724.77
Kapashera Farm No 10(2)	534,990.17	-		534,990.17			-		534,990.17	534,990.17
									-	
Total	**3,611,666.75**	**5,294.06**	-	**3,616,960.81**	-	-	-	-	**3,616,960.81**	**3,611,666.75**
						-				
G. TOTAL (A+B+C+D)	**3,755,544.61**	**5,294.06**	-	**3,760,838.67**	**135,865.94**	**630.85**	-	**136,496.79**	**3,624,341.88**	**3,619,678.68**
Previous Year's Total	**468,274,640.26**	**25,364.28**	**952,566.07**	**3,755,544.61**	**163,091.66**	**1,880.60**	**29,106.32**	**135,865.94**	**3,619,678.67**	**4,519,654.74**

11 Deffered Tax Liability

All amount in ₹ Hundereds unless otherwise stated

Particulars		**As at 31 March, 2024**		**As at 31 March, 2023**
Opening Balance		(4,795.97)		216,914.04
WDV as per Companies Act	3,624,341.88		4,519,654.74	
WDV as per Income Tax Act	3,639,750.02		3,638,734.50	
Difference	(15,408.14)		880,920.24	
Deferred Tax Liability as at 31.03.2024		(3,877.92)		(4,795.97)
Deferred Tax Liability during the year		(918.05)		221,710.01

YOGI ASSOCIATES
New Delhi
Chartered Accountants

Trehan Promoters & Builders Ltd.
E26
Panchsheel Park
New Delhi
110017

8 **Other Current Liabilities**

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
(i) Statutory Remittances			
TDS Payable	6,867.93		3,847.50
EPF and ESI Payable	62.90		54.49
(ii) Others:			
Electricity & Water Charges Payable	631.33		240.45
Filing Fees Payable	12.00		12.00
Telephone & Mobile Expenses Payable	88.02		61.21
Salary Payable	5,195.42		5,234.42
Audit Fee Payable	310.50		310.50
GST Payable	2,625.56		1,094.46
Rent Security	36,928.72		29,437.72
Advance Taken against Property	251,623.67		-
Mapsko against Property			4,414.09
Total	**304,346.05**		**44,706.84**

9 **Short-Term Provisions**

Particulars	As at 31 March, 2024		As at 31 March, 2023
Provision for Income Tax	1,542.02		-
Total	**1,542.02**		-

12 **Long-Term Loans and Advances**

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
Rent Security Deposit - Vasantlok Office	6,750.00		5,850.00
Security Deposit (Rent Bangalore)	3,000.00		3,000.00
Total	**9,750.00**		**8,850.00**

13 **Other Non-Current Assets**

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
Preliminary Expenses To The Extent Not Written Off			
Opening Balance	-		-
Additions During the Year	-		-
Less : Written Off During The Year			-
Closing Balance	-		-

14 **Inventories**

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
Work In Progress	1,009,822.08		1,009,734.22
Total	**1,009,822.08**		**1,009,734.22**

15 **Trade Receivables**

Particulars	As at 31 March, 2024		As at 31 March, 2023
	-		-
Sundry Debtors			
For more than 6 Months	24,666.78		24,914.07
For Less than 6 Months	8,083.24		10,254.62
Total	**32,750.02**		**35,168.69**

As at 31 March, 2024

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	8,083.24	24,666.78	0	0	0	32,750.02
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	0	0	0
iii. Disputed Trade Receivables- considered good	0	0	0	0	0	0
iv. Disputed Trade Receivables- considered doubtful	0	0	0	0	0	0

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

As at 31 March, 2023

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	10,254.62	24,914.07	0	0	0	35,168.69
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	0	0	0
iii. Disputed Trade Receivables- considered good	0	0	0	0	0	0
iv. Disputed Trade Receivables- considered	0	0	0	0	0	0

16 Cash and Cash Equivalents

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Cash in hand	4,537.71	4,554.83
(b) Balances with banks		
In current accounts		
Federal Bank Ltd.-00539	4,764.16	26,387.75
ICICI A/c No.343005000643	-	93,932.21
ICICI Bank 002105501883 OD	-	37,721.23
ICICI DOD - 002105501884 DOD	-	729,510.86
PNB P PARK	-	24,330.56
c) Deposits with Bank		
Federal FD 19800300006402	3,497.21	3,335.07
Federal FD No.19800400029882	-	180,000.00
ICICI FD No.002110118855	45,556.90	45,570.32
Total	58,355.98	1,145,342.84

17 Short-Term Loans and Advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
Mapsko Property	-	
Booking of Property In HSIIDC	10,245,820.23	-
Booking of Property In Kapashera	225,000.00	225,000.00
Advances to Suppliers	-	3,400.24
Loan and Advances	15,420.00	15,420.00
Total	10,486,240.23	243,820.24

18 Other Current Assets

Particulars	As at 31 March, 2024	As at 31 March, 2023
Prepaid Expenses	339.04	-
Advance Tax	4,100.00	9,000.00
TDS	22,312.14	30,394.82
Income Tax Refundable	42,240.65	2,845.83
GST Input Receivable	19,612.53	17,290.92
Total	88,604.36	59,531.57

19 Revenue From Operations

Particulars	As at 31 March, 2024	As at 31 March, 2023
Fitout	296.61	3,286.00
Parking	56,182.83	29,452.48
Total	56,479.44	32,738.48

20 Other Income from Non Operations

Particulars	As at 31 March, 2024	As at 31 March, 2023
Rent Received	76,885.22	48,801.10
Interest Received on FDR	2,730.27	2,345.86
Interest Received on Security (DHBVNL)	493.61	-
Interest on Income Tax Refund	-	6,717.13
Interest on Loan to TS Realtech Pvt Ltd. (ICD)	78,250.58	-
Profit on Sale of 35/3 IMT Manesar	-	1,204,322.88
Profit on Sale of Mepsco	-	94,229.92
Profit on Sell of Car Endevour	-	10,517.37
Misc. Income	134.96	-
Total	158,494.64	1,366,934.26

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New Delhi
Chartered Accountants

Trehan Promoters & Builders Pvt. Ltd.
E26
Panchsheel Park
New Delhi
110017

21A A Purchases and Other constructions Expenses

Particulars	As at 31 March, 2024		As at 31 March, 2023
Purchase	-		49,950.00
Direct Expenses	3,234.76		9,097.58
Total	**3,234.76**		**59,047.58**

21B B Changes in Inventories of Work in Progress

Particulars	As at 31 March, 2024		As at 31 March, 2023
Work In Progress at the Begening of the year	1,009,734.22		959,784.22
Work In Progress at the end of the year	1,009,822.08		1,009,734.22
Changes in Inventories of Work in Progress	(87.86)		(49,950.00)
Total	**(87.86)**		**(49,950.00)**

22 Employee Benefit Expense

Particulars	As at 31 March, 2024		As at 31 March, 2023
Directors Remuneration	15,000.00		90,000.00
Salary A/c	39,222.00		32,673.00
Staff Bonus	945.00		1,382.50
Employer Contribution to ESI and PF	-		282.00
Admn Charges of Link Insurance	-		60.00
Total	**55,167.00**		**124,397.50**

23 Finance Costs

Particulars	As at 31 March, 2024		As at 31 March, 2023
(i)Interest Expense On:	-		-
(ii) Others			
Bank Charges	800.95		697.46
Interest Paid for on Loan	57,687.62		108,575.16
Interest on Service Tax/GST/TDS	289.83		237.53
Interest Paid for on ICD Loan	8,297.23		-
GST Late Filling Fees	-		90.60
Total	**67,075.63**		**109,600.75**

24 Other Expenses

Particulars	As at 31 March, 2024		As at 31 March, 2023
Audit Fee	345.00		345.00
Short and Excess	-		876.49
Electricity & Water Charges	10,148.14		7,720.59
Filing Fees	95.00		12.00
Miscellaneous Expenses	682.52		745.08
Office Expenses	184.95		-
Insurance -Bldg	3,168.91		-
License Fees	-		1,855.07
Postage & Courier	73.53		188.68
Printing & Stationery	70.09		257.58
Legal & Professional Fees	550.00		1,170.00
Repair & Maintenance Expenses	529.44		24.32
Rent Rate & Taxes	26,250.00		24,691.20
Stamp Paper & Registration Charges	1,183.53		-
Telephone Expenses	1,256.52		1,522.97
Web Hosting	213.50		365.50
Property Tax	2,819.49		2,423.21
Registration Fees	-		-
Vehicle Running & Maintenance	349.76		655.22
Total	**47,920.38**		**42,852.89**

YOGI ASSOCIATES ★ New Delhi ★ Chartered Accountants

Trehan Promoters & Builders (P) Ltd. ★ E26 Panchsheel Park New Delhi 1100..

Particulars	As at 31 March, 2024		As at 31 March, 2023
Payments to the auditors comprises (net of service tax input credit, where applicable):			
As auditors - Statutory Audit For Taxation & Company Law Matters	345.00		345.00
Total	345.00		345.00

25 **Additional Information to the Financial Statements**

In the opinion of the Board of Directors the realisable values of "Current Assets, Loans & Advances" in the ordinary course of business.

Share Application Money Pending Allotment

As at 31 March 2024, the Company has no outstanding share application money pending for allotment.

Contingent Liabilities and Commitments

The company has Contingent Liabilities of NIL as on 31.03.2024

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is yet in the process of determining whether any of their creditors are the Micro, Small and Medium Enterprises as defined under the "The Micro, Small and Medium Enterprises Development Act, 2006.

26 **Disclosures under Accounting Standards : Related party transactions**

Details of related parties:

Description of relationship	Names of related parties	
Key Management Personnel (KMP)	Sunita Trehan	Director
	Abhishek Trehan	Director
	Aman Trehan	Director
Enterprises owned or significantly influenced by Key Management Personnel or their relatives	TS Realtech Pvt. Ltd.	KMP Having Significant Influence

Details of related party transactions during the period ending 31.03.2024

Particulars	Key Management Personnel (KMP)		Enterprise owned /influenced by key management personnel	
	2023-24	2022-23	2023-24	2022-23
Income				
Interest on unsecured loan	-		78,250.58	
Expenses				
Interest on unsecured loan	-		8,297.23	
Remuneration	15,000.00	90,000.00		
Year End Payable				
Unsecured Loan	69,481.35		7,774,541.96	

Earnings Per Share

Particulars	As at 31 March, 2024		As at 31 March, 2023
Net profit / (loss) for the year attributable to the equity shareholders	38,573.24		1,108,472.38
Weighted average number of equity shares	9,600,000.00		9,600,000.00
Par value per share	10.00		10.00
Earnings Per Share - Basic	**0.40**		**11.55**

27 **Impairment of Assets**

The Company has not recognized any loss on impairment in respect of assets of the Company as is required in terms of accounting standard 28 on 'Impairment of Assets', since in the opinion of the management of the Company the reduction in the value of assets.

28 **Additional regulatory information:**

(i) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act.

(ii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.

(iii) There are no transaction which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961.

(iv) There are no charges or satisfaction of charges which are yet to be registered with ROC beyond the statutory period.

(v) There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of

(vi) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the
a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the
b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(vii) The Company has complied with the layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers)

(viii) As certified by the management, the Company has not entered into any transactions with companies struck off under section 248 of the Companies

(ix) The title deed of all the immovable properties are in the name of company .

(x) The company has not revalued any of its property, Plant & Equipment during the year.

(xi) The company has not granted any Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

Accounting Ratios

(xii) Analytical Ratios :

Particulars	Ratio as on 31/03/2023	Ratio as on 31/03/2022	Variance (in %)	Reason for Variance of More than 25%
Current Ratio (in times)	25.16	54.77	(54.05)	Due to OD Limit Taken from Bank
Debt-Equity ratio (In times)	1.67	0.10	1,525.21	Due to Repayement of Loans
Debt Service Coverage Ratio	0.00	1.96	(99.77)	Due to Repayement of Loans
Return on Equity Ratio (In %)	0.70	22.35	(96.88)	Due to Decrease in Turnover
Inventory Turnover Ratio (In times)	0.06	30.08	(99.81)	Due to Decrease in Turnover
Trade receivables Turnover Ratio (In times)	1.66	0.93	79.31	Due to Decrease in Turnover
Trade Payable Turnover Ratio (In times)	0.06	0.02	144.33	Due to Decrease in Turnover
Net Capital Turnover ratio (In times)	0.01	0.02	(61.09)	Due to Decrease in Turnover
Net Profit Ratio (in %)	68.30	3,385.84	(97.98)	Due to Decrease in Turnover
Return on Capital employed (In %)	0.28	22.14	(98.75)	Due to Decrease in Turnover
Return on Investment (In %) - Fixed Deposits	1.96	1.10	79.31	Due to FDR made on year end

29 **Previous year's figures**

These financial statements have been prepared in the format prescribed by the Revised Schedule III of the Companies Act, 2013.

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

Preet Inder Kaur
Partner
M.No. 096230
Dated: 07.09.2024

For and on behalf of the Board of Directors

Abhishek Trehan
Director
DIN-00180879

Trehan Promoters & Builders E26 Panchsheel Park New Delhi 110017

Sunil Trehan
Director
DIN-00180930

Yogi Associates
Chartered Accountants

INDIA

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website : yogiassociates.com

Independent Auditor's Report

To the Members of **M/s TREHAN PROMOTERS & BUILDERS PVT LTD**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s TREHAN PROMOTERS & BUILDERS PVT LTD ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and 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 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.

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.

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New Delhi
Chartered Accountants

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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

YOGI ASSOCIATES New Delhi Chartered Accountants

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
   e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
   g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

YOGI ASSOCIATES New Delhi Chartered Accountants

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account 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 Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Aditya Sindhu
(Partner)
Membership No 503521

Place:- New Delhi
Date: 03.09.2025
UDIN: 25503521BSLJTE8860

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statementsare held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

YOGI ASSOCIATES New Delhi Chartered Accountants

(iii) According to the information and explanations given to us us and on the basis of our examination of the records of the company, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except following lenders According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(b) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

(c) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

YOGI ASSOCIATES
New Delhi
Chartered Accountants

not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except following lenders According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(b) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

(c) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(d) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.

(e) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.

(ix) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

YOGI ASSOCIATES New Delhi Chartered Accountants

(xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

YOGI ASSOCIATES * New Delhi * Chartered Accountants

(xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Aditya Sindhu
(Partner)
Membership No. 503521

Place:- New Delhi
Date: 03.09.2025

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s TREHAN PROMOTERS & BUILDERS PVT LTD ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

YOGI ASSOCIATES New Delhi Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Yogi Associates
Chartered Accountants
FRN: 002590N

YOGI ASSOCIATES New Delhi Chartered Accountants

Place:- New Delhi
Date: 03.09.2025

Aditya Sindhu
(Partner)
Membership 503521

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392
Balance Sheet as at 31 March 2025

All amount in ₹ Hundereds unless otherwise stated

	Particulars	Note No.	As at 31 March, 2025		As at 31 March, 2024	
A	**EQUITY AND LIABILITIES**					
1	**Shareholders' Funds**					
	(a) Share Capital	3	960,000.00		960,000.00	
	(b) Reserves and Surplus	4	4,488,095.54	5,448,095.54	4,591,833.53	5,551,833.53
2	**Share Application Money Pending Allotment**			-		-
3	**Non-Current Liabilities**					
	(a) Long-Term Borrowings	5	23,186,594.46		9,297,916.18	
	(b) Other Long-Term Liabilities		-		-	
	(c) Long-Term Provisions		-	23,186,594.46	-	9,297,916.18
4	**Current Liabilities**					
	(a) Short-Term Borrowings	6	45,146.24		45,126.16	
	(b) Trade Payables	7	78,183.29		112,978.52	
	(c) Other Current Liabilities	8	1,256,399.27		304,346.05	
	(d) Short-Term Provisions	9	-	1,379,728.80	1,542.02	463,992.75
				30,014,418.81		**15,313,742.47**
B	**ASSETS**					
1	**Non-Current Assets**					
	(a) Property Plant and Equipments					
	(i) Tangible Assets	10	4,017,427.36		3,624,341.88	
	(ii) Intangible Assets					
	(b) Non-Current Investments	10A	103,891.67			
	(c) Deferred Tax Assets (Net)	11	2,048.15		3,877.92	
	(d) Long-Term Loans and Advance	12	10,092.50		9,750.00	
	(e) Other Non-Current Assets	13	-	4,133,459.68	-	3,637,969.80
2	**Current Assets**					
	(a) Current Investments		-		-	
	(b) Inventories	14	25,660,716.13		1,009,822.08	
	(c) Trade Receivables	15	31,285.55		32,750.02	
	(d) Cash and Cash Equivalents	16	85,086.66		58,355.98	
	(e) Short-Term Loans and Advance	17	53,626.51		10,486,240.23	
	(f) Other Current Assets	18	50,244.28	25,880,959.13	88,604.36	11,675,772.67
				30,014,418.81		**15,313,742.47**

III. Notes Forming Part of the financial statement 1-29

In terms of our report attached.

For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

(Aditya Sindhu-FCA)
Partner
M.No. 503521
Place : New Delhi
Dated: 03/09/2025
UDIN: 25503521BSLJTE8860

For and on behalf of the Board of Directors
Trehan Promoters & Builders Pvt. Ltd

Trehan Promoters & Builders Pvt. Ltd. E26 Panchsheel Park New Delhi 110017

Abhishek Trehan
Director
DIN-00180879

Sharin Trehan
Director
DIN-00180930

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392
Profit & Loss Account for the period ended 31.03.2025

All amount in ₹ Hundereds unless otherwise stated

	Particulars	Note No.	As at 31 March, 2025		As at 31 March, 2024
A	**CONTINUING OPERATIONS**				
1	Revenue from Operations	19	84,720.64		56,479.44
2	Other Income				
	Other Income from Non Operations	20	84,204.96		158,494.64
3	**Total Revenue (1+2)**		168,925.60		214,974.08
4	**Expenses**				
	(a) Cost of materials consumed				
	(b) Purchases and Other Constructions Expenses	21A	24,651,695.45		3,234.76
	(c) Changes in inventories of Work in Progress	21B	(24,650,894.05)		(87.86)
	(d) Employee Benefits Expense	22	50,112.26		55,167.00
	(e) Finance Costs	23	112,187.93		67,075.63
	(f) Depreciation and Amortisation Expense	10	421.48		630.85
	(g) Other Expenses	24	107,310.75		47,920.38
	Total Expenses		270,833.82		173,940.77
5	**Profit / (Loss) Before Exceptional and Extraordinary Items**		(101,908.22)		41,033.31
6	Exceptional Items		-		-
7	**Profit / (Loss) Before Extraordinary Items and Tax (5 - 6)**		(101,908.22)		41,033.31
8	Extraordinary Items		-		-
9	**Profit / (Loss) Before Tax (7 - 8)**		(101,908.22)		41,033.31
10	**Tax Expense:**				
	(a) Current Tax Expense for Current Year		-		1,542.02
	(b) Current Tax Expense relating to Prior Years		-		-
	(c) Net Current Tax Expense		-		-
	(d) Deferred Tax Asset	11	1,829.77		918.05
			1,829.77		2,460.07
11	**Profit / (Loss) from Operations (9 - 10)**		(103,737.99)		38,573.24
12	**Earnings Per Share (of ` 10/- each):**				
	(a) Basic and Diluted	26	(1.08)		0.40

III. Notes Forming Part of the financial statement 1-29

In terms of our report attached.
For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

(Aditya Sindhu-FCA)
Partner
M.No. 503521
Place : New Delhi
Dated: 03/09/2025
UDIN: 25503521BSLJTE8860

For and on behalf of the Board of Directors
Trehan Promoters & Builders Pvt. Ltd

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

Abhishek Trehan
Director
DIN-00180879

Sunita Trehan
Director
DIN-00180930

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392
Cash Flow Statement for the year ended 31 March, 2025

All amount in ₹ Hundereds unless otherwise stated

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(101,908.22)		41,033.31
Adjustments for:				
Depreciation and amortization	421.48		630.85	
(Profit) / loss on sale / write off of assets	(387.55)		-	
		33.93		630.85
Operating profit / (loss) before working capital changes		(101,874.29)		41,664.16
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Current Investments				
Inventories	(24,650,894.05)		(87.86)	
Trade receivables	1,464.47		2,418.67	
Short-term loans and advances	10,432,613.72		(10,242,419.99)	
Long-term loans and advances	(342.50)		(900.00)	
Other non-current assets	38,360.06		(29,072.79)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(34,795.23)		45,126.16	
Other current liabilities	952,053.22		112,153.01	
Short-Term Borrowings	20.08		259,639.21	
		(13,261,520.21)		(9,853,143.60)
Net income tax (paid) / refunds		(1,542.02)		-
Net cash flow from / (used in) operating activities (A)		(13,364,936.53)		(9,811,479.44)
B. Cash flow from investing activities				
Capital expenditure on fixed assets	(394,628.04)		(5,294.06)	
Proceeds from sale of fixed assets	1,508.64			
Purchase of long-term investments	(103,891.67)			
		(497,011.07)		(5,294.06)
Net cash flow from / (used in) investing activities (B)		(497,011.07)		(5,294.06)
C. Cash flow from financing activities				
Proceeds from issue of equity shares			-	
Share application money received / (refunded)				
Net Proceeds from long-term borrowings	13,888,678.28		8,729,786.63	
Net increase / (decrease) in working capital borrowings				
Net cash flow from / (used in) financing activities (C)		13,888,678.28		8,729,786.63
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		26,730.68		(1,086,986.86)
Cash and cash equivalents at the beginning of the year		58,355.98		1,145,342.84
Cash and cash equivalents at the end of the year		85,086.66		58,355.98
Cash and cash equivalents as per Balance Sheet (Refer Note 19)		85,086.66		58,355.98
Cash and cash equivalents at the end of the year *		85,086.66		58,355.98
* Comprises:				
(a) Cash on hand		4,379.71		4,538
(b) Balances with banks				
In current accounts		80,706.95		53,818
Total		85,086.66		58,356

In terms of our report attached.
For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

(Aditya Sindhu-FCA)
Partner
M.No. 503521
Place : New Delhi
Dated: 03/09/2025
UDIN: 25503521BSCJTE8860

For and on behalf of the Board of Directors
Trehan Promoters & Builders Pvt. Ltd

Trehan Promoters & Builders Pvt. Ltd. E26 Panchsheel Park New Delhi 110017

Abhishek Trehan
Director
DIN-00180879

SUNITA TREHAN
Director
DIN-00180930

M/s TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
CIN-U74899DL1994PTC059392

All amount in ₹ Hundereds unless otherwise stated

S.N. NOTES TO ACCOUNTS AS AT 31.03.2025

1 Corporate Information

The Company was incorporated on 03rd June, 1994, and is engaged in the business of Construction.

2 Significant Accounting Policies

2.1 Basis of accounting and preparation of financial statements

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

2.3 Inventories

Raw materials and construction materials at lower of cost or net realizable value.

Work-in-progress

i) Project and construction-related work-in-progress at cost till such time the outcome of the job cannot be ascertained reliably and at
ii) Finished goods at lower of cost or net realizable value. Cost includes related overheads directly relating to it
iii) Property development land at lower of cost or net realizable value

2.4 Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks.

2.5 Revenue Recognition

The company is following percentage of completion method of accounting for constructed commercial properties. As per this method the revenue is recognized in proportion to the actual cost incurred as against the total estimated cost of project under execution subject to actual cost being 25% or more of the total estimated cost.

Estimates relating to saleable area, sales value, estimated costs etc. are revised and updated periodically by the management and Indirect costs are treated as period cost and are charged to the profit & loss account in the year incurred.
Whereas all income and expenses are accounted for on accrual basis, interest on delayed payments by customers against dues is taken
Other income is accounted on accrual basis

2.6 Fixed Asstes

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

2.7 Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

2.8 Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as short term investments. All other investments are classified as long-term investments. Short Term investments are valued at the lower of cost and fair value. Changes in the carrying amount of short term investments are recognized in Profit and Loss account. Long-term investments are valued at cost, less any provision for diminution, other than temporary, in the value of such investments; decline, if any, is charged to the Profit and Loss Account. Cost comprises cost of acquisition and related expenses such as brokerage and stamp duties.

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110 017

2.9 Earnings Per Share

The earning per share has been computed in accordance with Accounting Standard (AS-20) on, "Earnings per share" and is also shown in the profit & loss account.

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year.

2.10 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

2.11 Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired.

2.11 Provisions and Contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3	**Share Capital**	**As at 31 March, 2025**		**As at 31 March, 2024**	
	Partic	**Number of shares**	**Amount**	**Number of shares**	**Amount**
	(a) Authorised				
	Equity shares of ` 10 each	10,000,000.00	1,000,000.00	10,000,000.00	1,000,000.00
		10,000,000.00	1,000,000.00	10,000,000.00	1,000,000.00
	(b) Issued				
	Equity shares of ` 10 each	9,600,000.00	960,000.00	9,600,000.00	960,000.00
		9,600,000.00	960,000.00	9,600,000.00	960,000.00
	(c) Subscribed and fully paid up				
	Equity shares of ` 10 each	9,600,000.00	960,000.00	9,600,000.00	960,000.00
	Total	**9,600,000.00**	**960,000.00**	**9,600,000.00**	**960,000.00**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

	Opening Balance	**Fresh issue**	**Closing Balance**
Equity Shares			
Year ended 31 March, 2025			
Number of Shares	9,600,000.00	-	9,600,000.00
- Amount (`)	960,000.00	-	960,000.00
Year ended 31 March, 2024			
- Number of shares	9,600,000.00	-	9,600,000.00
- Amount (`)	960,000.00	-	960,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	**As at 31 March, 2025**		**As at 31 March, 2024**	
	Number of shares held	**% holding in that class of shares**	**Number of shares held**	**% holding in that class of shares**
Abhishek Trehan	898,150.00	9.36	898,150.00	9.36
Sunita Trehan	7,803,700.00	81.29	7,803,700.00	81.29
Aman Trehan	898,150.00	9.36	898,150.00	9.36
	9,600,000.00	**100.00**	**9,600,000.00**	**100.00**

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

SHARES HELD BY PROMOTERS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Abhishek Trehan	898,150	9.36	NIL
2	Sunita Trehan	7,803,700	81.29	NIL
3	Aman Trehan	898,150	9.36	NIL

Previous Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Abhishek Trehan	898,150	9.36	NIL
2	Sunita Trehan	7,654,700	81.29	NIL
3	Aman Trehan	898,150	9.36	NIL

4 **Reserves and Surplus**

Particulars	As at 31 March, 2025		As at 31 March, 2024
(a) Securites Premium			
Opening balance	2,015,850.00		2,015,850.00
Less: Transfer to Bonus Share	-		-
Closing balance	**2,015,850.00**		**2,015,850.00**
(b) Surplus / (Deficit) in Statement of Profit and Loss			
Opening balance	2,575,983.53		2,537,410.29
Add: Profit / (Loss) for the year	(103,737.99)		38,573.24
Closing balance	**2,472,245.54**		**2,575,983.53**
Total	**4,488,095.54**		**4,591,833.53**

5 **Long-Term Borrowings**

Particulars	As at 31 March, 2025		As at 31 March, 2024
(a) Secured Loan			
ICICI Bank Ltd (Director Guarantee Loan) (TL)	429,706.82		474,853.06
ICICI A/c No.343005000643 (OD)	633,080.28		104,260.00
ICICI Bank 002105501883 OD	472,393.79		9,005.31
ICICI DOD - 002105501884 DOD	85,237.93		433,567.93
ICICI Bank OD A/c 002105031796	390,409.11		433,206.56
ABFL-19.04.2024 (TL)	4,928,744.03		
(b) Unsecured Loan	-		
Loan From directors	-		
Abhishek Trehan	45,372.66		56,282.16
Sunita Trehan	162,174.69		10,850.76
Aman Trehan	1,347.43		1,348.43
Loan From ICD	-		
TS Realtech Pvt Ltd.	12,379,073.86		7,774,541.98
Ratnakar Sales Promotion Pvt Ltd.	1,834,346.09		-
BDS Fincap Private Limited	1,824,707.77		-
Total	**23,186,594.46**		**9,297,916.18**

6 **Short-Term Borrowings**

Particulars	As at 31 March, 2025		As at 31 March, 2024
ICICI Bank Ltd (Director Guarantee Loan)	**45,146.24**		**45,126.16**
Total	45,146.24		**45,126.16**

7 **Trade Payables**

Particulars	As at 31 March, 2025		As at 31 March, 2024
Sundry Creditors (Against Goods and Services)	78,183.29		112,978.52
Total	**78,183.29**		**112,978.52**

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

Trade Payable

Figures For the Current Reporting Period (FY24-25)					
Outstanding for following periods from due date of payment					
Particulars	**Less than 1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
MSME		-	-	-	-
Others	78,006.57	176.71	-		78,183.28
Dispute dues-MSME	-	-	-		-
Dispute dues-Others	-	-	-		-
Total	78,006.57	176.71	-	-	78,183.28

Figures For the Previous year Reporting Period					
Outstanding for following periods from due date of payment					
Particulars	**Less than 1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
MSME	-	-	-	-	-
Others	44,338.22	68,640.00	-	-	112,978.22
Dispute dues-MSME	-		-	-	-
Dispute dues-Others	-		-	-	-
Total	44,338.22	68,640.00	-	-	112,978.22

8 Other Current Liabilities

Particulars	**As at 31 March, 2025**		**As at 31 March, 2024**
(i) Statutory Remittances			
TDS Payable	132,204.57		6,867.93
EPF and ESI Payable	82.83		62.90
Haryana Labour Welfare Fund	-		-
(ii) Others	-		-
Electricity & Water Charges Payable	-		631.33
Interest of DOD Payable	4,960.00		
Filing Fees Payable	-		12.00
Telephone & Mobile Expenses Payable	-		88.02
Salary Payable	6,661.08		5,195.42
Audit Fee Payable	310.50		310.50
GST Payable	29,972.90		2,625.56
Rent Security	36,928.72		36,928.72
Advance Taken against Property (ST+Kadimi D LLP)	1,045,278.67		251,623.67
Total	**1,256,399.27**		**304,346.05**

9 Short-Term Provisions

Particulars	**As at 31 March, 2025**		**As at 31 March, 2024**
Provision for Income Tax	-		1,542
Total	-		**1,542**

10A Non Current Investment

Particulars	**As at 31 March, 2025**		**As at 31 March, 2024**
Corporate Bond fund (ABFL-DSRA)	103,891.67		
Total	**103,891.67**		-

12 Long-Term Loans and Advances

Particulars	**As at 31 March, 2025**		**As at 31 March, 2024**
Security Deposit (Electricity for 8 kva)	342.50		
Rent Security Deposit - Vasantlok Office	6,750.00		6,750.00
Security Deposit (Rent Bangalore)	3,000.00		3,000.00
Total	**10,092.50**		**9,750.00**

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

TREHAN PROMOTERS AND BUILDERS PRIVATE LIMITED
Fixed Assets as on 31.03.2025 (As per Companies Act) using WDV Method

All amount in ₹ Hundereds unless otherwise stated

Particulars	Gross Block				Depreciation				Net Block	
	As on 31.04.2024	Addition	Deletion	As on 31.03.2025	Up to 31.03.2024	During the Period	Adjustment	Up to 31.03.2025	WDV As on 31.03.2025	WDV As on 31.03.2024
Mobile Phone	17.00			17.00	16.15	-	-	16.15	0.85	0.85
Mobile Phone	16.00			16.00	15.20	-		15.20	0.80	0.80
Mobile Phone	140.40			140.40	133.38	3.00		136.38	4.02	7.02
Mobile Phone	279.50			279.50	265.52	-		265.52	13.98	13.98
Mobile Phone	307.48			307.48	292.11	-		292.11	15.37	15.37
Mobile Phone	20.97			20.97	19.92	-		19.92	1.05	1.05
Mobile Phone	73.00			73.00	69.35	2.00		71.35	1.65	3.65
Mobile Phone	360.00			360.00	342.00	-		342.00	18.00	18.00
Mobile Phone	189.18			189.18	179.72	4.00		183.72	5.46	9.46
Mobile Phone	189.18			189.18	179.72	4.00		183.72	5.46	9.46
Mobile Phone	197.12			197.12	187.26	4.00		191.26	5.86	9.86
Mobile Phone	62.00			62.00	58.90	-		58.90	3.10	3.10
Mobile Phone	89.50			89.50	85.02	-		85.02	4.48	4.48
Mobile Phone	110.00			110.00	104.50	-		104.50	5.50	5.50
Mobile Phone	60.00			60.00	57.00	-		57.00	3.00	3.00
Mobile Phone	44.50			44.50	42.27	-		42.27	2.23	2.23
Mobile Phone	30.00			30.00	28.50	-		28.50	1.50	1.50
Mobile Phone	100.00			100.00	95.00	-		95.00	5.00	5.00
Mobile Phone	175.00			175.00	166.25	-		166.25	8.75	8.75
Mobile Phone	66.00			66.00	62.70	-		62.70	3.30	3.30
Mobile Phone	40.00			40.00	38.00	-		38.00	2.00	2.00
Mobile Phone	220.00			220.00	209.00	-		209.00	11.00	11.00
Mobile Phone	210.00			210.00	199.50	-		199.50	10.50	10.50
Mobile Phone	48.00			48.00	45.60	-	-	45.60	2.40	2.40
Mobile Phone	410.00			410.00	391.52	-		391.52	18.48	18.48
Water filter	141.50			141.50	134.42	3.00	-	137.42	4.08	7.08
Water filter	67.50			67.50	64.12	-		64.12	3.38	3.38
Cycle (Hercules)	21.32			21.32	20.25	-		20.25	1.07	1.07
Cycle (Hercules)	23.92			23.92	22.72	-	-	22.72	1.20	1.20
Electronic Weighting Scale	90.00			90.00	85.50	-	-	85.50	4.50	4.50
Coffee Machine	195.00			195.00	185.25	-	-	185.25	9.75	9.75
EPABX Systems	250.00			250.00	237.50	-	-	237.50	12.50	12.50
Inverter	300.00			300.00	285.00	-	-	285.00	15.00	15.00
Refrigerator	133.00			133.00	126.35	3.00		129.35	3.65	6.65
Air Conditioner	12,217.50			12,217.50	11,606.62	-	-	11,606.62	610.88	610.88
Air Conditioner	230.00			230.00	218.50	-		218.50	11.50	11.50
Air Conditioner	1,450.00			1,450.00	1,377.50	-	-	1,377.50	72.50	72.50
Air Conditioner	425.00			425.00	410.35	-	-	410.35	14.65	14.65
Air Conditioner	798.44			798.44	775.08	-	-	775.08	23.36	23.36
Air Conditioner	233.60			233.60	224.99	-	-	224.99	8.61	8.61
Photocopy Machine	823.21			823.21	782.05	19.00	-	801.05	22.16	41.16
Samsung TV	1,300.00			1,300.00	1,235.00	-	-	1,235.00	65.00	65.00
Samsung TV	1,095.00			1,095.00	1,040.25	-	-	1,040.25	54.75	54.75
Samsung TV	1,070.00			1,070.00	1,016.50	-	-	1,016.50	53.50	53.50
Samsung TV	2,390.63			2,390.63	2,312.13			2,312.13	78.49	78.49
Samsung TV	380.00			380.00	366.96			366.96	13.04	13.04
Water Purifier	90.00			90.00	85.50			85.50	4.50	4.50
Water Purifier	135.00			135.00	128.25			128.25	6.75	6.75
Water Purifier	138.00			138.00	131.10			134.10	3.90	6.90

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

Associates New Delhi Chartered Accountants

Crompton Motor DMB 10D	56.76			56.76	54.61	-	-	54.61	2.15	2.15
Lift	990.00			990.00	940.50	-	-	940.50	49.50	49.50
Barcutting Machine	843.75			843.75	801.56	11.00		812.56	31.19	42.19
KDKO Vernier Theodolite	209.82			209.82	199.33	-	-	199.33	10.49	10.49
Kirloskar Monoblioc Pump	269.72			269.72	256.23	-	-	256.23	13.49	13.49
Welding Machine	40.00			40.00	38.36	-	-	38.36	1.64	1.64
Pressure Pump		133.90		133.90		14.48		14.48	119.42	
Generator-5HP	190.00			190.00	182.23	-	-	182.23	7.77	7.77
Generator-82.5kva	3,080.00			3,080.00	2,953.91	-	-	2,953.91	126.09	126.09
Sofa Set	175.75			175.75	166.96	-	-	166.96	8.79	8.79
Furniture & Fixture	760.00			760.00	728.89	-	-	728.89	31.11	31.11
Furniture & Fixture	470.65			470.65	448.50	-		448.50	22.15	22.15
Concrete Pump	17,500.00			17,500.00	16,806.57	-	-	16,806.57	693.43	693.43
Machinery	721.00			721.00	688.74	-	-	688.74	32.26	32.26
Air Compressor	1,590.00			1,590.00	1,524.90	-	-	1,524.90	65.10	65.10
Plant & Machinery	1,480.00			1,480.00	1,419.41	-	-	1,419.41	60.59	60.59
Total	**55,830.89**	**133.90**	-	**55,964.79**	**53,366.68**	**70.48**	-	**53,437.16**	**2,527.63**	**2,464.21**
						-			-	
Car-Mitsubishi Outlander 2.4 Petrol	22,421.70		22,421.70	-	21,300.61	-	21,300.61	-	-	1,121.09
Car- Mercedes-E-250CDI	43,680.68			43,680.68	41,496.65	-	-	41,496.65	2,184.03	2,184.03
Bike-Trimuph Classics Thunderbird Storm	15,851.04			15,851.04	14,530.63	342.00		14,872.63	978.41	1,320.41
Total	**81,953.42**	-	**22,421.70**	**59,531.72**	**77,327.89**	**342.00**	**21,300.61**	**56,369.28**	**3,162.44**	**4,625.53**
						-			-	
Laptop-Del Insp	386.50			386.50	367.17	-	-	367.17	19.33	19.33
Laptop-Compaq	358.80			358.80	340.86	-	-	340.86	17.94	17.94
Laptop-toshiba	690.00			690.00	655.50	-	-	655.50	34.50	34.50
Laptop-Sony Vaio	610.34			610.34	579.82	-	-	579.82	30.52	30.52
Lapto-HP	90.00			90.00	85.50	-	-	85.50	4.50	4.50
Laptop- Lenovo	297.90			297.90	291.20	-	-	291.20	6.70	6.70
Computer-Intel	225.00			225.00	213.75	-	-	213.75	11.25	11.25
Computer-Intel	253.25			253.25	240.59	-	-	240.59	12.66	12.66
Computer-Acer	675.00			675.00	641.25	-	-	641.25	33.75	33.75
Computer-hp3090dual core e5400	787.50			787.50	748.12	-	-	748.12	39.38	39.38
UPS - 600 VA	40.00			40.00	38.00	-	-	38.00	2.00	2.00
Printer CM-755A	204.75			204.75	194.51	-	-	194.51	10.24	10.24
Printers & Scanner- Canon	796.61			796.61	771.67	-	-	771.67	24.94	24.94
Printers & Scanner- Canon	96.29			96.29	81.75	9.00		90.75	5.54	14.54
Printer -LJ-1020	60.00			60.00	57.00	-	-	57.00	3.00	3.00
Printer LX-300	62.50			62.50	59.37	-	-	59.37	3.13	3.13
Printer HP Laserjet 1010	78.06			78.06	74.16	-	-	74.16	3.90	3.90
Printer HP Laserjet 1010	162.00			162.00	153.90	-	-	153.90	8.10	8.10
Printer-HP1108	64.05			64.05	60.85	-	-	60.85	3.20	3.20
Printer-HP1213	155.00			155.00	147.25	-	-	147.25	7.75	7.75
			-			-			-	-
Total	**6,093.55**	-	-	**6,093.55**	**5,802.22**	**9.00**	-	**5,811.22**	**282.33**	**291.33**
CAPITAL WORK IN PROGRESS										
Hotel Project at Banglore	368,209.61	1,880.00	-	370,089.61			-		370,089.61	368,209.61
Property Sector-95	2,713,761.03	97,925.00		2,811,686.03			-		2,811,686.03	2,713,761.03
Kapashera Farm No 10(2)-1Acre	534,990.17	13,527.83		548,518.00			-		548,518.00	534,990.17
Kapashera Farm No 10(1)-0.25Acre		281,161.31		281,161.31					281,161.31	-
Total	**3,616,960.81**	**394,494.14**	-	**4,011,454.95**	-	-	-		**4,011,454.95**	**3,616,960.81**
						-				
G. TOTAL (A+B+C+D)	**3,760,838.67**	**394,628.04**	**22,421.70**	**4,133,045.01**	**136,496.79**	**421.48**	**21,300.61**	**115,617.66**	**4,017,427.36**	**3,624,341.88**
Previous Year's Total	**3,755,544.61**	**5,294.06**		**3,760,838.67**	**135,865.94**	**630.85**		**136,496.79**	**3,624,341.88**	**3,619,678.67**

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110 017

Yogi Associates New Delhi Chartered Accountants

11 Deffered Tax Liability

All amount in ₹ Hundereds unless otherwise stated

Particulars		As at 31 March, 2025		As at 31 March, 2024
Opening Balance		(3,877.92)		(4,795.97)
WDV as per Companies Act	4,017,427.36		3,624,341.88	
WDV as per Income Tax Act	4,025,565.27		3,639,750.02	
Difference	(8,137.92)		(15,408.14)	
Deferred Tax Liability as at 31.03.2025		(2,048.15)		(3,877.92)
Deferred Tax Liability during the year		(1,829.77)		(918.05)

YOGI ASSOCIATES ★ Chartered Accountants New Delhi

Trehan Promoters & Builders (P) Ltd. ★ Panchsheel New Delhi 110017

13 Other Non-Current Assets

Particulars	As at 31 March, 2025		As at 31 March, 2024
	`		`
Preliminary Expenses To The Extent Not Written Off			
Opening Balance	-		-
Additions During the Year	-		-
Less : Written Off During The Year			-
Closing Balance	-		-

14 Inventories

Particulars	As at 31 March, 2025		As at 31 March, 2024
	`		`
Work In Progress at Sector-48, GGN	1,009,822.08		1,009,822.08
Work In Progress at Sector-80, GGN	24,650,894.05		
Total	25,660,716.13		1,009,822.08

15 Trade Receivables

Particulars	As at 31 March, 2025		As at 31 March, 2024
	`		`
Sundry Debtors			
For more than 6 Months	25,792.28		24,666.78
For Less than 6 Months	5,493.27		8,083.24
Total	31,285.55		32,750.02

As at 31 March, 2025

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	5,493.27	25,792.28	0	0	0	31,285.55
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	0	0	0
iii. Disputed Trade Receivables- considered good	0	0	0	0	0	0
iv. Disputed Trade Receivables- considered doubtful	0	0	0	0	0	0

As at 31 March, 2024

Particulars	Outstanding for following periods from the due date of Payment					
	Less than 6 Months	6 months -1 Year	1-2 years	2-3 years	More Than 3 years	Total
i. Undisputed Trade Receivables- considered good	8,083.24	24,666.78	0	0	0	32,750.02
ii. Undisputed Trade Receivables- considered doubtful	0	0	0	0	0	0
iii. Disputed Trade Receivables- considered good	0	0	0	0	0	0
iv. Disputed Trade	0	0	0	0	0	0

YOGI ASSOCIATES ★ New Delhi ★ Chartered Accountants

Trehan Promoters & Builders (P) Ltd. ★ E26 Panchsheel Park New Delhi 110 017

16 Cash and Cash Equivalents

Particulars	As at 31 March, 2025		As at 31 March, 2024
	-		-
(a) Cash in hand	4,379.71		4,537.71
(b) Balances with banks			
In current accounts			
Federal Bank Ltd.-00539	4,764.16		4,764.16
c) Deposits with Bank	-		-
Federal FD 19800300006402	3,743.11		3,497.21
ICICI FD No.002110118855	45,793.43		45,556.90
ICICI FD 002113250541	26,406.25		
Total	85,086.66		58,355.98

17 Short-Term Loans and Advances

Particulars	As at 31 March, 2025		As at 31 March, 2024
	-		-
WIPof Property In HSIIDC	-		10,245,820.23
Booking of Property In Kapashera	-		225,000.00
Advances to Suppliers	52,626.51		-
Loan and Advances to staff	1,000.00		15,420.00
Total	53,626.51		10,486,240.23

18 Other Current Assets

Particulars	As at 31 March, 2025		As at 31 March, 2024
	-		-
Prepaid Expenses	-		339.04
Advance Tax	-		4,100.00
TDS	31,562.05		22,312.14
Income Tax Refundable	2,845.83		42,240.65
Income Tax Deposited-TDS Appeal (ITAT)	1,250.00		-
GST Input Receivable	14,586.40		19,612.53
Total	50,244.28		88,604.36

19 Revenue From Operations

Particulars	As at 31 March, 2025		As at 31 March, 2024
	-		-
Fitout	947.00		296.61
Parking	71,812.00		56,182.83
Misc Income	11,961.64		
Total	84,720.64		56,479.44

YOGI ASSOCIATES
New Delhi
Chartered Accountants

20 Other Income from Non Operations

Particulars	As at 31 March, 2025		As at 31 March, 2024
Rent Received	78,527.70		76,885.22
Interest Received on FDR	3,149.15		2,730.27
Interest Received on Security (DHBVNL)	258.03		493.61
Interest on Income Tax Refund	1,511.63		-
Interest on Loan to TS Realtech Pvt Ltd. (ICD)	-		78,250.58
Profit on Sale of Car	387.55		
Misc. Income	370.91		134.96
Total	**84,204.96**		**158,494.64**

21A A Purchases and Other constructions Expenses

Particulars	As at 31 March, 2025		As at 31 March, 2024
Purchase	24,650,894.05		-
Direct Expenses for Fit Out Work	801.40		3,234.76
Total	**24,651,695.45**		**3,234.76**

21B B Changes in Inventories of Work in Progress

Particulars	As at 31 March, 2025		As at 31 March, 2024
Work In Progress at the Begening of the year	1,009,822.08		1,009,734.22
Work In Progress at the end of the year	25,660,716.13		1,009,822.08
Changes in Inventories of Work in Progress	(24,650,894.05)		(87.86)
Total	**(24,650,894.05)**		**(87.86)**

22 Employee Benefit Expense

Particulars	As at 31 March, 2025		As at 31 March, 2024
Directors Remuneration	-		15,000.00
Salary A/c	47,414.40		39,222.00
Staff Bonus	1,018.50		945.00
Staff Welfare	1,679.36		
Total	**50,112.26**		**55,167.00**

23 Finance Costs

Particulars	As at 31 March, 2025		As at 31 March, 2024
(i)Interest Expense On:	-		-
(ii) Others			
Bank Charges	2,413.50		800.95
Interest Paid for on Loan	105,022.67		57,687.62
Interest on Service Tax/GST/TDS/EPF	84.03		289.83
Interest Paid for on ICD Loan	-		8,297.23
Loan Processing Charges	3,000.00		
Commission paid on BG	1,667.73		-
Total	**112,187.93**		**67,075.63**

YOGI ASSOCIATES New Delhi Chartered Accountants

E26 Panchsheel Park New Delhi 110017

24 Other Expenses

Particulars	As at 31 March, 2025		As at 31 March, 2024
	`		`
Audit Fee	345.00		345.00
Electricity -DG & Water Charges	9,847.30		10,148.14
Filing Fees	70.00		95.00
Misc. Expenses & GST Reverse	14,577.86		682.52
Office Expenses	-		184.95
Insurance -Bldg	339.04		3,168.91
Bad Debts	15,420.00		-
Commission	12,500.00		
Postage & Courier	245.70		73.53
Printing & Stationery	-		70.09
Legal & Professional Fees	9,806.00		550.00
Repair & Maintenance Expenses	221.57		529.44
Rent Rate & Taxes	27,135.82		26,250.00
Stamp Paper & Registration Charges	-		1,183.53
Telephone Expenses	1,555.87		1,256.52
Tour & Travels -foreign	5,675.17		
Web Hosting	8,908.29		213.50
Property Tax	-		2,819.49
Pollution Control Board Fees	290.10		
Fees & Subscription	254.63		-
Vehicle Running & Maintenance	118.40		349.76
Total	**107,310.75**		**47,920.38**

Particulars	As at 31 March, 2025		As at 31 March, 2024
Payments to the auditors comprises (net of service tax input credit, where applicable):			
As auditors - Statutory Audit	345.00		345.00
For Taxation & Company Law Matters			
Total	**345.00**		**345.00**

25 Additional Information to the Financial Statements

In the opinion of the Board of Directors the realisable values of "Current Assets, Loans & Advances" in the ordinary course of is at least equal to the amount stated in the Balance Sheet

Share Application Money Pending Allotment

As at 31 March 2025, the Company has no outstanding share application money pending for allotment.

Contingent Liabilities and Commitments

The company has Contingent Liabilities of NIL as on 31.03.2025

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is yet in the process of determining whether any of their creditors are the Micro, Small and Medium Enterprises as defined under the "The Micro, Small and Medium Enterprises Development Act, 2006.

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters ... (P) Ltd. New Delhi 110017

26 Disclosures under Accounting Standards : Related party transactions

Details of related parties:

Description of relationship	Names of related parties	
Key Management Personnel (KMP)	Sunita Trehan	Director
	Abhishek Trehan	Director
	Aman Trehan	Director
Relative of Key Management Personnel	Mrs. Disha Trehan	
Enterprises owned or significantly influenced by Key Management Personnel or their relatives:-	TS Realtech Pvt. Ltd.	
	Ratnakar Sales Promotions Pvt. Ltd.	

Details of related party transactions during the period ending 31.03.2025

All amount in ₹ Hundereds unless otherwise stated

Particulars	Key Management Personnel (KMP)		Enterprise owned /influenced by key management personnel	
	2024-25	2023-24	2024-25	2023-24
Income				
Interest on unsecured loan	-	-	-	78,250.58
Corporate Gurantee	-	-	11,961.64	
Expenses				
Interest on unsecured loan	-	-	1,101,358.74	8,297.23
Remuneration	-	15,000.00	-	-
Remuneration(Director's Spouse)	12,000.00	-	-	-
Year End Payable				
Unsecured Loan	-	68,481.35	142,134.20	7,774,541.98

Earnings Per Share

Particulars	As at 31 March, 2025		As at 31 March, 2024
Net profit / (loss) for the year attributable to the equity shareholders	(10,373,798.80)		3,857,324.10
Weighted average number of equity shares	9,600,000.00		9,600,000.00
Par value per share	10.00		10.00
Earnings Per Share - Basic	**-1.08**		**0.40**

27 Impairment of Assets

The Company has not recognized any loss on impairment in respect of assets of the Company as is required in terms of accounting standard 28 on 'Impairment of Assets', since in the opinion of the management of the Company the reduction in the value of assets.

28 Additional regulatory information:

(i) No proceeding has been initiated or pending against the company for holding any benami property under the Benami

(ii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.

(iii) There are no transaction which has been surrendered or disclosed as income during the year in the tax assessments under the

(iv) There are no charges or satisfaction of charges which are yet to be registered with ROC beyond the statutory period.

(v) There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other

(vi) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding
a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or
b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(vii) The Company has complied with the layers prescribed under clause (87) of section 2 of the Act read with Companies

(viii) As certified by the management, the Company has not entered into any transactions with companies struck off under section

(ix) The title deed of all the immovable properties are in the name of company .

(x) The company has not revalued any of its property, Plant & Equipment during the year.

(xi) The company has not granted any Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties

YOGI ASSOCIATES New Delhi Chartered Accountants

Trehan Promoters & Builders (P) Ltd. E26 Panchsheel Park New Delhi 110017

Accounting Ratios

(xii) Analytical Ratios :				
Particulars	**Ratio as on** 31/03/2025	**Ratio as on** 31/03/2024	**Variance (in %)**	**Reason for Variance of More than 25%**
Current Ratio (in times)	18.76	25.16	(25.46)	Due to increase in WIP(inventories)
Debt-Equity ratio (in times)	4.26	1.67	154.12	Due to increase in Loans
Debt Service Coverage Ratio	(0.00)	0.00	(199.59)	Due to increase in WIP(inventories)
Return on Equity Ratio (in %)	(1.89)	0.70	(370.53)	Due to increase in WIP(inventories)
Inventory Turnover Ratio (in	0.01	0.06	(88.64)	Due to increase in WIP(inventories)
Trade receivables Turnover Ratio	2.65	1.66	59.10	Due to increase in WIP(inventories)
Trade Payable Turnover Ratio (in	0.01	0.06	(85.25)	Due to increase in WIP(inventories)
Net Capital Turnover ratio (in	0.00	0.01	(42.63)	Due to increase in WIP(inventories)
Net Profit Ratio (in %)	(122.45)	68.30	(279.29)	Due to increase in WIP(inventories)
Return on Capital employed (in	(0.36)	0.28	(228.80)	Due to increase in WIP(inventories)
Return on Investment (in %) -	0.00	1.96	(100.00)	Due to FDR made on year end

29 Previous year's figures

These financial statements have been prepared in the format prescribed by the Revised Schedule III of the Companies Act, 2013.

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification /

For Yogi Associates
FRN :002590N
Chartered Accountants

YOGI ASSOCIATES New Delhi Chartered Accountants

(Aditya Sindhu-FCA)
Partner
M.No. 503521
Place : New Delhi
Dated: 03/09/2025
UDIN: 25503521BSLJTE8860

For and on behalf of the Board of Directors
Trehan Promoters & Builders Pvt. Ltd

Trehan Promoters Pvt. Ltd.

Abhishek Trehan
Director
DIN-00180879

Sunita Trehan
Director
DIN-00180930