Reg Office: 93, Hari Nagar, Ashram Delhi-110014

CIN No. U70200DL2013PTC257391 **BALANCE SHEET AS ON 31.03.2023**

	Notes		
	No.	31.03.2023	31.03.2022
I. EQUITY AND LIABILITIES		(in Thousand)	(in Thousand)
(1) Shareholder's Funds			
(a) Share Capital	1	250,000.00	110,000.00
(b) Reserves and Surplus	2	7,786.91	2,378.82
(c) Money received against share warrants			-
(2) Share application money pending allotment			
(3) Non-Current Liabilities			4
(a) Long-term borrowings	3	276,621.89	102,394.33
(b) Deferred tax liabilities (Net)		417.37	
(c) Other Long term liabilities			-
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	4	182,409.09	9,380.70
(b) Trade payables	5	112,787.73	902,113.44
(c) Other current liabilities	6	1,229,715.18	394,959.87
(d) Short-term provisions	7	3,713.86	2,762.22
11 4	Total	2,063,452.03	1,523,989.37
II.Assets			
(1) Non-current assets (a) Fixed assets			
		32,900.30	23,462.48
(i) Tangible assets (ii) Intangible assets	8	32,900.30	23,402.40
(ii) Intarigible assets (iii) Capital work-in-progress		21,751.42	21,751.42
(iii) Capital work-in-progress (iv) Intangible assets under development		21,751.42	21,701.42
(b) Non-current investments	8	18,146.06	18,146.06
(c) Deferred tax assets (net)		10,140.00	217.86
(d) Long term loans and advances			217.00
(e) Other non-current assets		-	-
(2) Current assets			
	9	70,104.97	52,507.70
(a) Current investments			
(b) Inventories	10	1,681,192.89	1,177,888.5
(c) Trade receivables	11	1,947.46	3,086.08
(d) Cash and cash equivalents	12	7,997.83	13,852.19
(e) Short-term loans and advances	13	214,830.68	187,333.23
(f) Other current assets	14 _	14,580.42	25,743.84 1,523,989.37
	Total =	2,063,452.03	1,020,909.3
		0.00	-

Significant Accounting Policies and Notes to accounts

Accompanying Notes from 1 to 21 are integral part of the Financial Statements

Company

For and On Behalf of the Board of Directors

For PSP and Associates

CHARTERED ACCOUNTANT

CA SUMMAR GOVARIDABES MAMTA YADAU

Membership No. 097878 Clampany Secretary)
FRN: 017244N
Place: Faridabad
Date: 26-09-2023
UDIN-23097878BGRTYJ3801 Howe No. 2 Will Kankerollg
Sector 87 OLF Near 9mT
Manus 45 Crumgsam
Hasyana - 122505.

Sandeep Aggarwal Director

DIN:00165550 H. No. 191 Sec-11D

Faridabad Haryana-121006 Rajeev Aggarwal Director

DPIN:02963865 H. No. 191 Sec-11D

Faridabad Haryana-121006

Reg Office: 93, Hari Nagar, Ashram Delhi-110014

CIN No. U70200DL2013PTC257391

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDING 31 03 2023

	Notes		
Particulars	No.	31.03.2023	31.03.2022
		(in Thousand)	(in Thousand)
Revenue from operations	15	50,246.90	26,606.24
Other Income	16	5,785.19	2,023.92
Total Revenue		56,032.09	28,630.16
Expenses:			
Cost of Project	17	36,574.79	1,197,116.61
Changes in inventories			(1,177,888.51)
Employee benefit expense	18	2,858.27	1,118.11
Financial costs	19	2,285.69	1,879.41
Depreciation and amortization expense	20	1,066.49	1,052.67
Other expenses	21	5,738.28	2,197.27
Total Expenses	**************************************	48,523.51	25,475.55
Profit before tax		7,508.57	3,154.61
Less : Provision for Taxation			
(1) Current tax		1,465.26	668.97
(2) Deferred tax		635.23	-
Profit after Tax		5,408.08	2,485.64
Earning per equity share:			
(1) Basic		0.22	0.23
(2) Diluted		0.22	0.23

Significant Accounting Policies and Notes to accounts

For and On Behalf of the Board of Directors

For PSP and Associates
CHARTERED ACCOUNTANT)

CA Sadhir Kumar Goyal

CPartner)

Significant Accounting Policies and Notes to accounts

Accompanying Notes from 1 to 21 are integral part of the Financial Statements

For and On Behalf of the Bo

Sandeep Aggarwal

Director

DIN:00165550

H. No. 191 Sec-11D

Faridabad

Haryana-121006

Haryana-121006

Rajeev Aggarwal Director DPIN:02963865

H. No. 191 Sec-11D **Faridabad** Haryana-121006

Membership No. 097878 Howe No. 2 Will Kankfolly
FRN: 017244N
Place: Faridabad Selfor 87 DLF Mear
Date: 26-09-2023
UDIN- 23097878BGRTYJ3801 PM + Mane 848 Crusugsam
Mayyng -122505

Reg Office: 93, Hari Nagar, Ashram Delhi-110014 CIN No. U70200DL2013PTC257391 CASH FLOW STATEMENT AS AT 31ST MARCH, 2023

(Rs. In Thousands Rs. In Tho	PARTICULARS As at 31.03.2023		As at 31.03.2022
Net Profit Before Tax and Extraordinary Items 4/4/Listments for: 4/4/L		(Rs. In Thousands)	(Rs. In Thousands)
### Additional Series	A) CASH FLOW FROM OPERATING ACTIVITIES		
### Additional Series	Nat Profit Rafora Tay and Extraordinary items	7 500 50	2 154
Add: Depreciation and Amortisation 3,342,41 2,525 Add: Finance Costs 3,070,86 1,938 Less: Profit on sale of Fixed Asset -1,817,71 -3,838,06 -1,817,71 -2,838 -1,817,71 -3,838,06 -1,817,71 -3,838,06 -1,817,71 Changes in Working Capital: -1,817,71 <td< td=""><td></td><td>7,306.36</td><td>5,154.</td></td<>		7,306.36	5,154.
Add: Finance Costs 3,070.86 1,938. Less: Profit on sale of Fixed Asset -1,817.71 -1,817.71 Less: Increast Income -3,838.06 -1,817.71 Operating Profit before Working Capital: -8,266.08 5,801. Changes in Working Capital: -1,506.08 5,801. Changes in Working Capital: -1,506.08 -1,817.71 Decrease/(Increase) in Current inventories -503,304.38 -1,177,888. Decrease/(Increase) in Current inventories -503,304.38 -1,177,888. Decrease/(Increase) in Current inventories -1,259.72 111,910. Decrease/(Increase) in Other Current Assets 11,18.62 -5,100. Decrease/(Increase) in Other Current Habilities -3,235.21 -8,235.31 Decrease/(Increase in Other Current Habilities -3,235.21 -8,237.71 -8,235.71 -8,235.71 -8,235.71 -8,235.71 -8,235.71 -8,235.83 -2,2874. -3,238.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00 -3,538.00	19.70 PM 1 PM	2 242 44	2 - 2 - 2
1,817.71		75	
Cass: Interest Income -3,838.06 -1,817.		11 TO THE PROPERTY OF THE PROP	1,938.
Departing Profit before Working Capital Changes 8,266.08 5,801			
Changes in Working Capital:	ess: Interest income	-3,838.06	-1,817.
1,136.62 1,606.	Operating Profit before Working Capital Changes	8,266.08	5,801.
Decrease/ Increase in Current inventories -503,304,38 -1,177,888. -17597.27 11,910. Decrease/(Increase) in Current investments -27497.47 43,332. -27497.47 43,332. -27497.48 -3,332. -3,332	Changes in Working Capital:		
Decrease/(Increase) in Current investments	Decrease/(Increase) in Trade Receivables	1,138.62	1,606.
Decrease/ Increase in Current investments	Decrease/(Increase) in Current inventories	-503,304.38	5000000
Decrease/(Increase) in Short Term Loans and Advances -27497, 44 -43,332. -43,332	Decrease/(Increase) in Current investments	-17597.27	
Decrease Increase in Other Current Assets 1.116.3.42	Decrease/(Increase) in Short Term Loans and Advances	-27497.44	
Decrease /Increase in Trade Payables -789,325.71 843,233.1 228,974.1 324,755.31 228,974.1 328,755.31 228,974.1 328,755.31 228,974.1 328,755.31 228,974.1 328,755.31 228,974.1 328,755.31 328,775.3	#####################################		
Decrease Increase in Other Current liabilities 834,755.31 228,974.	Section 1 to the first of the contract of the	200000000000000000000000000000000000000	
Faxes Paid (Net) -513.62 -668.55 -668.		1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
Taxes Paid (Net) -513.62 -668.85	Cash generated from Operation	492 401 27	3E 963
Cash Flow before Extraordinary Items Extraordinary Items (Prior Year Income/Expenditure) Dithers Net Cash Flow from (Used in) Operating Activities 3) CASH FLOW FROM INVESTING ACTIVITIES Less: Purchase of Fixed Assets 4dd: Sale of Fixed Assets 5,748.00 1,817.13 1,710.53 2,1,885.0 1,817.13 1,817.13 1,818.06 1,817.13 1,818.06 1,817.13 1,818.06 1,817.13 1,818.06 1,817.13 1,818.06 1,817.13 1,918.06 1,918.07	[1] (1) [1] (1) [1] (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		The state of the s
Extraordinary Items (Prior Year Income/Expenditure) Dithers Net Cash Flow from (Used in) Operating Activities A482,914.99 -36,532.5 B) CASH FLOW FROM INVESTING ACTIVITIES Less: Purchase of Fixed Assets -13,710.53 -21,885.0 Add: Sale of Fixed Assets 2,748.00 Less: Purchase of Investment Add: Profit on sale of Fixed Asset Add: Interest Income 3,838.06 1,817.1 Net Cash Flow from (Used in) Investing Activities -7,124.47 -20,067.5 Add: Proceed from Issue of Shares and Debentures Add: Proceed from Long Term Borrowing -25,064.04 Add: Proceed from Long Term Borrowing -25,064.05 Add: Proceed from Long Term Borrowing -25,064.06 Add: Proceed from Long Term Borrowing -25,064.06 -26,067.5 Add: Proceed from Short Term Borrowing -25,067.5 Add: Proceed from Short Term Borrowing -25,067.5 -26,067.5 -27,124.47 -20,067.5 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -27,124.47 -20,067.5 -	taxes raid (Net)	-515.62	-008.5
Net Cash Flow from (Used in) Operating Activities -482,914.99 -36,532.18 -36,	Cash Flow before Extraordinary Items		
Net Cash Flow from (Used in) Operating Activities 3) CASH FLOW FROM INVESTING ACTIVITIES Less: Purchase of Fixed Assets -13,710.53 -21,885.0 Add: Sale of Fixed Assets -13,710.53 -21,885.0 Less: Purchase of Fixed Assets -13,710.53 -21,885.0 Add: Proces of Fixed Assets -13,710.53 -21,885.0 Less: Purchase of Investment -14dd: Protein on sale of Fixed Asset -14dd: Interest Income -15dd: Proceed from (Used in) Investing Activities -7,124.47 -20,067.5 C) CASH FLOW FROM FINANCING ACTIVITIES -15dd: Proceed from Long Term Borrowing -15dd: Proceed from Long Term Borrowing -15dd: Proceed from Short Term Borrowing -17dd: Proceed from Short Term Borr	Extraordinary Items (Prior Year Income/Expenditure)	-	
B) CASH FLOW FROM INVESTING ACTIVITIES Less: Purchase of Fixed Assets Less: Purchase of Investment Add: Profit on sale of Fixed Asset Add: Interest Income Net Cash Flow from (Used in) Investing Activities C) CASH FLOW FROM FINANCING ACTIVITIES Add: Proceed from Issue of Shares and Debentures Add: Proceed from Issue of Shares and Debentures Add: Proceed from Long Term Borrowing Less: Repayment of Long Term Borrowing Less: Repayment of Long Term Borrowing Less: Interest Paid Net Cash Flow from (Used in) Financing Activities D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) Add: Opening Balance of Cash and Cash Equivalents 13,710.53 -21,885.04 -21,885.04 -21,885.05 -21,885.06 -21,885.06 -21,885.06 -21,885.06 -21,885.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,800.07 -21,8	Others		
13,710.53 -21,885.04 -21,710.53 -21,885.04 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,710.53 -21,885.04 -21,	Net Cash Flow from (Used in) Operating Activities	-482,914.99	-36,532.9
Add: Sale of Fixed Assets 2,748.00 Less: Purchase of Investment 4dd: Profit on sale of Fixed Asset 4dd: Interest income 3,838.06 1,817.1 Net Cash Flow from (Used in) Investing Activities -7,124.47 -20,067.9 C) CASH FLOW FROM FINANCING ACTIVITIES 4dd: Proceed from Issue of Shares and Debentures 140,000.00 51,422.0 Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39 18.29: Dividend Paid 18.29: Dividend Paid 18.29: Dividend Paid 18.29: Interest Paid 18.3070.86 19,937.6 D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) -5,854.37 13,306.8 Add: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3	B) CASH FLOW FROM INVESTING ACTIVITIES		
Add: Sale of Fixed Assets 2,748.00 Jess: Purchase of Investment 2,748.00 Add: Profit on sale of Fixed Asset 3,838.06 1,817.1 Add: Interest Income 3,838.06 1,817.1 Net Cash Flow from (Used in) Investing Activities -7,124.47 -20,067.9 C) CASH FLOW FROM FINANCING ACTIVITIES 140,000.00 51,422.0 Add: Proceed from Issue of Shares and Debentures 140,000.00 51,422.0 Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39	Less: Purchase of Fixed Assets	-13,710.53	-21,885.0
Less: Purchase of Investment	Add: Sale of Fixed Assets		29459-240
Add: Interest Income 3,838.06 1,817.1 Net Cash Flow from (Used in) Investing Activities -7,124.47 -20,067.5 C) CASH FLOW FROM FINANCING ACTIVITIES Add: Proceed from Issue of Shares and Debentures 140,000.00 51,422.0 Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39 -20,424.4 -3,070.86 -1,938.7 -3,070.86 -1,93	Less: Purchase of Investment		
Net Cash Flow from (Used in) Investing Activities -7,124,47 -20,067.5 C) CASH FLOW FROM FINANCING ACTIVITIES Add: Proceed from Issue of Shares and Debentures 140,000.00 51,422.0 Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39 Less: Repayment of Long Term Borrowing -2,852. Dividend Paid Less: Interest Paid Net Cash Flow from (Used in) Financing Activities 484,185.09 69,907.6 Add: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3	Add: Profit on sale of Fixed Asset		
C) CASH FLOW FROM FINANCING ACTIVITIES Add: Proceed from Issue of Shares and Debentures 140,000.00 51,422.0 Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39 Less: Repayment of Long Term Borrowing Less: Dividend Paid Less: Interest Paid Net Cash Flow from (Used in) Financing Activities 1484,185.09 69,907.6 Add: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3	Add: Interest Income	3,838.06	1,817.1
Add: Proceed from Issue of Shares and Debentures Add: Proceed from Long Term Borrowing Add: Proceed from Long Term Borrowing Add: Proceed from Short Term Borrowing Add: Proceed from Long Term Borrowing	Net Cash Flow from (Used in) Investing Activities	-7,124.47	-20,067.9
Add: Proceed from Issue of Shares and Debentures Add: Proceed from Long Term Borrowing Add: Proceed from Long Term Borrowing Add: Proceed from Short Term Borrowing Add: Proceed from Long Term Borrowing	CACH FLOW SDOM SIMANCING ACTIVITIES		*
Add: Proceed from Long Term Borrowing 174,227.56 20,424.4 Add: Proceed from Short Term Borrowing 173,028.39 173,028.39 173,028.39 Less: Repayment of Long Term Borrowing		440 000 00	
Add: Proceed from Short Term Borrowing 173,028.39 Less: Repayment of Long Term Borrowing			A CONTRACTOR OF THE PARTY OF TH
Less: Repayment of Long Term Borrowing		11 12 12 12 12 12 12 12 12 12 12 12 12 1	20,424.4
.ess: Dividend Paid -3,070.86 -1,938.7 .ess: Interest Paid -3,070.86 -1,938.7 Net Cash Flow from (Used in) Financing Activities 484,185.09 69,907.6 D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) -5,854.37 13,306.8 Add: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3		1/3,028.39	
-3,070.86 -1,938.7 Net Cash Flow from (Used in) Financing Activities 484,185.09 69,907.6 O) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) -5,854.37 13,852.19 545.3 Add: Opening Balance of Cash and Cash Equivalents 545.3			
Net Cash Flow from (Used in) Financing Activities 484,185.09 69,907.6 2) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) -5,854.37 13,306.8 2) Opening Balance of Cash and Cash Equivalents 13,852.19 545.3		20000	
b) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C) 13,306.8 14dd: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3	ess: Interest Paid	-3,070.86	-1,938.7
dd: Opening Balance of Cash and Cash Equivalents 13,852.19 545.3	Net Cash Flow from (Used in) Financing Activities	484,185.09	69,907.6
dd: Opening Balance of Cash and Cash Equivalents 13,852.19 545.)) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	-5.854.37	13,306.8
Verlag Balance of Cash and Cash Equivalents	Add: Opening Balance of Cash and Cash Equivalents	200000000000000000000000000000000000000	545.3
	Closing Balance of Cash and Cash Equivalents	7.997.82	13,852.1

Notes to Cash Flow Statement:

- 1. Previous year's figures have been regrouped wherever necessary, to confirm to this year's classification.
- 2. The Cash Flow Statement has been prepared under the 'Indirect Method' set out in Accounting Standard 3' Cash Flow Statement'.

3. The Cash Flow Statements reflects the combined cash flows pertaining to continuing and discontinuing operations.

For PSP & Associates
Chartered Accountants
Firm Registration No.: 017244N

For and On Behalf of the Board of Directors

Sandeep Aggarwal Director DIN:00165550

DIN:00165550 H. No. 191 Sec-11D Faridabad Haryana-121006 Rajeev Aggarwal Director DPIN:02963865 H. No. 191 Sec-11D Faridabad Haryana-121006

CA Sudhir Kumar Goyal (Partner)

FARIDABAD

Membership No.: 097878 Place : Faridabad

Date: 26.09.2023 UDIN: 23097878BGRTYJ3801

TOO SOMAMITA YADAY

TOO COMPANY SECRETARY

THEM NO - 469614

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H as yang - 122505

Notes to the Financial Statements as at 31.03.2023

(in Thousand) (in Thousand) **PARTICULARS** 31.03.2023 31.03.2022 Note: 1 Share Capital: **Authorised Share Capital** 250,000.00 110,000.00

Note: Authorised Share Capital and Paid Up share capital as on 31-08-2022 is Rs. 25 Cr.

Issued, Subscribed & Paidup Share Capital

250,00,000 equity shares of Rs. 10/- each PY 110,00,000 equity shares of Rs. 10/- each 250,000.00

110,000.00

Total 250,000.00 110,000.00 Quantitative Reconciliation of Shares Outstanding No. of Shares Outstanding at the Begining of the Year 11,000,000.00 2,000,000.00 Add: No. of Shares Issued 9,000,000.00 14,000,000.00 No. of Shares Outstanding at the end of Reporting Period 25,000,000.00 11,000,000.00

Detail of chareholders holidag more than 5% chares

	31.03.	31.03.2023		022
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sandeep Aggarwal	18,750,000.00	75.00	8,250,000.00	75.00
Rajeev Aggarwal	6,250,000.00	25.00	2,750,000.00	25.00

NOTE 1A. SHARES HELD BY PROMOTORS

	Current Reporting	Period		
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
	Sandeep Aggarwal	18750000.00	75.00%	127.27%
2	Rajeev Aggarwal	6250000.00	25.00%	127.27%
	TOTAL	25,000,000	100.00%	

	Previous reporting	Period		
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Sandeep Aggarwal	8,250,000	75.00%	0.00%
2	Rajeev Aggarwal	2,750,000	25.00%	0.00%
	TOTAL	11,000,000	100.00%	

NOTE- 1R STATEMENTS OF CHANCES IN FOURTY

	Current Reportin	g Period		
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting periood	Changes in Equity Share Capital during the current year	reporting period
11,000,000		11,000,000	14,000,000	25,000,000
I	revious reportin	g Period		
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the previous reporting periood	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
2,000,000	-	2,000,000	9,000,000	11,000,000

Terms/Rights attached to Equity and Preference shares

The Company has one class of Equity shares Having par value of Rs 10 per share. Each holder of Equity shares is entitled to one vote per share.

About Dividend Distribution

In the event of liquidation of company, the holders of equity shares will be entitled to remaining assets of the company, after distribution of all prefrential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder



PARTICULARS		(in Thousand) 31.03.2023	(in Thousand) 31.03.2022
		31.03.2023	31.03.2022
Note: 2 Reserves and Surplus			
reserves and Surplus			
Share Premium			
Opening Balance			
Add: Addition during the year			-
Closing Balance	Total (A)		7 <u>4</u> 7
I. Surplus			
Opening Balance		2,378.82	38,471.19
Less : Debit Note Wrongly issued/Adjustment		-	-
Add: Addition During the Year		5,408.08	2,485.64
Less: Capitalised		-	(38,578.00
Closing Balance	Total (B)	7,786.91	2,378.82
		7,786.91	2,378.82
Note: 3			
Long Term Borrowings			
Secured Loan			
From Banks*			10204100000
- KVB Bank Car Loan- Fortuner			306.53
- Loan from Bank of India		13,927.87	14,576.97
- KVB Car Loan Harrier		1,200.00	
- Union Bank Car Loan- Fortuner		2,423.84	-
- Union Bank Car Loan- Innova		1,743.35	-
Unsecured Loan			
From Directors			
- Rajeev Aggarwal		22,118.09	3,824.69
- Sandeep aggarwal		6,129.04	2,932.19
		-1,	
Company			
- as per list		229,079.70	80,753.95
	Total	276,621.89	102,394.33
	Total	210,021.00	102,004.00
Note: 4			
Short Term Borrowings			
Unsecured Loan - Related Party		182,409.09	9,380.70
As per List		,	-,
	Total	182,409.09	9,380.70
Note: 4			
Trade Payable			
Due to micro and small enterprises		- 65 207 72	45,209.2
Due to creditors other than micro and small enterprises		65,287.73 47,500.00	856,904.2
Amount Payable to land owners	Total	112,787.73	902,113.44
	Total	112,707.73	302,113.4



		(in Thousand)	(in Thousand)
PARTICULARS		31.03.2023	31.03.2022
Note: 5			
Other Current Liabilities			
Advance Recd. From Customer		36,846.89	43,123.00
Security Deposits		1,847.51	12,156.74
Cheque in Reconcilation		160,220.57	5,172.05
Others Payable			
-Statutory Dues		12,825.62	11,629.15
-Auditors		54.36	54.36
-Others		4,232.68	2,921.83
-Cancellation Payable		4,755.69	35,589.88
-Advance from others		1,008,931.85	284,312.85
	Total	1,229,715.18	394,959.87
Note: 6			
Short-Term Provisions			
Provision for Income Tax		3,713.86	2,762.22
	Total	3,713.86	2,762.22
Note: 8			
Non-Current Investment			*
Goverdhan Land		5,896.06	5,896.06
Era Group		12,250.00	12,250.00
	Total	18,146.06	18,146.06
Note: 0			
Note: 9			
Current Investment			
Dream House Infrastructure LLP		19,800.00	19,800.00
Gajanand Finance and Investment Private Limited		9,000.00	9,000.00
Fixed Deposit for BG		4,167.91	3,906.70
FD .		37,137.06	19,801.00
	Total	70,104.97	52,507.70
	10001		
Note: 10			
Inventories			
(As Taken, Valued & Certified by the Management)			
Project in Progress		1,681,192.89	1,177,888.51
	Total	1,681,192.89	1,177,888.51
	Total	1,001,102.00	1, 11 1,000.01
Note: 11			
Trade Receivables			
(Unsecured Considered goods)			
(i) Outstanding more than 6 months		mosmostoen	11 2 A 12 C 12 C 12 C 12 C 12 C 12 C 12
(ii) Others		1,947.46	3,086.08
	Total	1,947.46	3,086.08



		(in Thousand)	(in Thousand)
PARTICULARS		31.03.2023	31.03.2022
Note: 12			
Cash & Cash Equivalents			
Cash in Hand		3,445.88	1,980.91
Balance with Scheduled Banks in current accounts		4,551.95	11,871.28
	Total	7,997.83	13,852.19
Note: 13	14		
Short Term Loan and Advances			
Advance to Suppliers/Contractors/Others		214,020.83	186,628.12
Security Refundable		682.29	632.29
Advance to Employee		127.56	72.83
	TOTAL	214,830.68	187,333.23
Note: 14			
Other Current Assets			
GST Receivable		13,715.92	12,053.45
Tds And TCS Recievable		650.55	178.14
Interest Receivable		213.95	50.63
Others		50 3 3 30	13,461.63
	TOTAL	14,580.42	25,743.84
Note: 15			
Revenue From Operations		50,246.90	26,606.24
Sale of Flats		50,240.90	20,000.24
Less Sales Discount on account of GST	Total	50,246.90	26,606.24
Note: 46			
Note: 16 Other Income			
Interest Received		3,838.06	1,817.16
Profit on Sale of Assets		1,817.71	-
Other Income		129.43	206.76
\$75.0076.000.0072000.000	Total	5,785.19	2,023.92



		(in Thousand)	(in Thousand)
PARTICULARS		31.03.2023	31.03.2022
Note 17			
Cost of Project-79			
Cost of Construction/Projects			
Opening Balance		1,177,888.51	
Add: Incurred during the year		1,117,000,01	
Land Cost		95.695.17	1,126,894.47
Govt Charges		353,475.77	48,688.40
Purchase Of Material		1,833.78	479.36
Construction Expenses			178.20
Employee Cost		22,833.83	
		4,384.40	52.61
Financial Charges			4 =0= 40
Other Expenses		25,072.58	1,595.46
Depreciation		8.87	1 177 000 51
		1,681,192.89	1,177,888.51
Less : Inventory at the end of year		1,681,192.89	1,177,888.51
Cost of Project charged to Profit & Loss A/c	Total	-	
Cost of Project-82			
Cost of Construction/Projects			
Opening Balance		•	
Add: Incurred during the year			
Land Cost			
Govt Charges		846.50	
Purchase Of Material		4,354.55	2,735.67
Construction Expenses		15,250.81	6,372.62
Employee Cost		4,763.64	1.905.06
Financial Charges		785.17	59.38
Other Expenses		8.307.05	6.682.72
Depreciation		2,267.07	1,472.65
Depreciation		36,574.79	19,228.10
Less : Inventory at the end of year		30,374.79	19,220.10
Cost of Project charged to Profit & Loss A/c	Total	36,574.79	19,228.10
Note: 18			
Employee Benefit Expenses			1 1000000000000000000000000000000000000
Salary & Wages		10,589.85	2,878.00
EPF and ESI Employer Share		28.11	58.88
Stipend		1,123.64	-
Staff Welfare		264.72	86.29
		12,006.31	3,023.17
Less : Allocated to Cost of Project		9,148.04	1,905.06
***************************************		2,858.27	1,118.11
Note: 19			
Financial Costs		1	a Correct
Interest on Car Loan		128.33	59.38
Interest on Secured loan		1,150.90	236.97
Interest Paid to Customers		656.84	141
Interest on UnSecured loan		687.22	1,627.17
Bank & other Financial Charges		447.56	15.27
		3,070.86	1,938.79
Less : Allocated to Cost of Project		785.17	59.38
	Total	2,285.69	1,879.41
		Y The second sec	
Note 20			
Depreciation & Amortization Expenses		90202002	
Depreciation of tangible asset		3,342.42	2,525.32
		3,342.42	2,525.32
Less : Allocated to Cost of Project		2,275.93	1,472.6
Ecos : / illocated to coot of 1 roject		1,066.49	1,052.67



PARTICULARS		(in Thousand) 31.03.2023	(in Thousand) 31.03.2022
Note:21		31.03.2023	31.03.2022
Other Expenses			
Admin Charges		6.58	
Architect Fees		297.73	
Audit Fees		20.64	30.00
Business Promotion		244.56	114.34
Cartage and Freight		72.93	6.85
Commission Bank Guarantee (WIP)		2,825.52	0.00
Common area Maintenance Charges		198.65	198.65
Computer and Networking Exp		80.63	27.99
Consumable Exp		4,023.75	893.34
Conveyance Expenses		67.86	131.72
Courier and Postage		4.32	2.25
DG Rent		147.25	2.20
Donation		1,301.25	
Electricity Charges-Site		185.68	203.13
Electricity Charges-Office		403.80	229.73
Festival exp		235.54	0.05
Guest House Rent		263.00	456.00
Int on TDS		2.00	430.00
Hire Charges		8.00	7.50
Late fees of GST		147.80	23.62
Int on GST		585.77	23.02
Legal & Professional Expenses			316.61
		6,843.81	
Loading and unloading Marketing & Promotional Exp		2.61 8,810.86	0.03
			3,686.54
Office Expenses		235.70	20.98
Printing & Stationary		51.11	38.71
Printing and Designing		122.20	297.02
Rates & Taxes		75.00	2.00
Roc expenses		1,286.21	825.06
Repair and Maintenance			12.20
Security Services		1,300.92	213.81
Site Expenses		71.76	-
STP Charges		-	36.00
Short and excess		348.16	(20.66
Insurance Exp		176.10	-
Software expenses		30.00	35.31
Telephone Exp		120.09	108.57
Tour and Travelling Expenses		873.73	125.00
Vehicle Running & Maintenance		1,104.59	457.77
GST Inputs		6,541.79	2,047.94
		39,117.91	10,528.06
Less : Allocated to Cost of Project		33,379.63	8,330.79
	Total	5,738.28	2,197.27

