PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

CIN: U45201DL2004PTC126261 I PAN: AADCP4951H
Flat No.2, Ground Floor Blk -D, Pkt -5, Sector 15,
Rohini, North Delhi, Delhi, Delhi-110089
(E-mail-info@pingdevelopers.in)

BALANCE SHEET AS AT MARCH 31, 2025

(All Figures are in ₹)

S.No	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	1,45,61,000.00	-
	(b) Reserves and surplus	2	3,79,87,95,887.00	-
	(c) Money Received against share warrents			
	Sub total (Equity)		**3,81,33,56,887.00**	-
2	**Share application money pending allotments**			
3	**Non-current liabilities**			
	(a) Long-Term Borrowings	3	50,69,48,661.00	-
	(b) Deffered Tax Liability (Net)		-	-
	(c) Other Long Term Liabilities	4	1,96,09,145.00	
	(d) Long term provision			
	Sub total (Non-Current liabilities)		**52,65,57,806.00**	-
4	**Current liabilities**			
	(a) Short term Borrowings			
	(b) Trade payables	5		
	(A) total outstanding dues of micro enterprises and small enterprises		-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		3,34,64,859.00	-
	(c) Other Current Liabilities	6	3,18,56,293.00	-
	(d) Short Term Provisions	7	-	-
	Sub total (Current liabilities)		**6,53,21,152.00**	-
	Total Equity & Liabilities		**4,40,52,35,845.00**	-
B	ASSETS			
1	**Non-current assets**			
	(a **(i) Property, Plant and Equipment**	8	9,02,34,226.00	-
	(ii) Intangible assets			
	(iii) Capital Work in progress			
	(iv) Intangible Assets under Development			
	(b) Non-current investments	9	3,02,18,722.00	-
	(c) Deferred Tax Assets	10	3,660.00	-
	(d) Long term loans and Advances			-
	(e) Other Non Current Assets			
	Sub total (Non current assets)		**12,04,56,608.00**	-
2	**Current assets**			
	(a) Current Investments			
	(b) Inventories	11	3,34,96,60,000.00	
	(c) Trade receivables	12	65,99,75,088.00	
	(d) Cash and cash equivalents	13	1,01,31,254.00	-
	(e) Short-term loans and advances	14	26,50,12,895.00	-
	(f) Other Current Assets	15	-	-
	Sub total (Current assets)		**4,28,47,79,237.00**	-
	Total Assets		**4,40,52,35,845.00**	-
	Significant Accounting Policies See accompanying Notes to the Financial Statements	1 to 23		

"As per our report of even date"
For Thakur G C A & Co LLP
Chartered Accountants
FRN: N500435

THAKUR G C A & CO LLP ★ CA INDIA New Delhi ★ Chartered Accountants

Chandan Kumar Thakur
(Designated Partner)
M. No. 542827

UDIN:-25542827BMNVNW8465

Place : New Delhi
Date:-30/09/2025

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

CIN: U45201DL2004PTC126261 I PAN: AADCP4951H

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(E-mail-info@pingdevelopers.in)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(All Figures are in ₹)

S.No	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I	Revenue from operations (gross)	16	-	-
	Less: Excise Duty			
	Revenue from operations (net)		-	-
II	Other Income	17	3,75,559.00	-
III	**Total income (I + II)**		**3,75,559.00**	-
IV	**Expenses**			
	(a) Cost of materials consumed	18	98,72,794.00	
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11	-	
	(d) Employee benefits expenses	19	11,32,691.00	
	(e) Finance costs			
	(f) Depreciation and amortisation expenses	8	3,774.00	
	(g) Other expenses	20	5,75,792.00	-
	Total expenses (IV)		**1,15,85,051.00**	-
V	**Profit / (loss) before exceptional items and tax (III - IV)**		**(1,12,09,492.00)**	-
VI	Exceptional items			-
VII	Profit/ (loss) before extraordinary iteam and tax (V - VI)		(1,12,09,492.00)	-
VIII	Extraordinary Iteams			
IX	Profit before Tax (VII-VIII)		(1,12,09,492.00)	-
X	Tax expense			
	(1) Current tax-			
	Current tax/ Income tax adjustments		-	-
	(2) Deferred tax expense		(3,660.00)	
XI	**Profit / (loss) for the period from continuing operations (IX-X)**		**(1,12,05,832.00)**	-
XII	**Profit / (Loss) from discontinuing operations**			-
XIII	**Tax from discontinuing operations**			-
XIV	**Profit/ (Loss) from discontinuing operations**			-
XV	**(Loss) for the Period**			-
XVI	**Other comprehensive income**			
	A (i) Items that will not be reclassified to profit or loss			-
	(ii) Income tax relating to items that will not be reclassified to profit or loss			-
XVII	**Total comprehensive income for the period (XI + XVI)**		**(1,12,05,832.00)**	-
XVIII	Earning Per Share			
	(a) Basic	21	**(7.70)**	-
	(b) Diluted	21	**(7.70)**	-

"As per our report of even date"
For Thakur G C A & Co LLP
Chartered Accountants
FRN: N500435

Chandan Kumar Thakur
(Designated Partner)
M. No. 542827

UDIN:-25542827BMNVNW8465

Place : New Delhi
Date:-30/09/2025

THAKUR G C A & CO LLP ★ CA INDIA New Delhi ★ Chartered Accountants

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(All Figures are in ₹)

	Particulars		Year ended March 31, 2025	Year ended March 31, 2024
A	**Cash flow from operating activities**			
	Net Profit before tax as Satement of Profit and Loss		(1,12,05,832.00)	-
	Adjustments to reconcile profit before exceptional items and extra ordinary items and tax to net cash flow provided by operating activities :			
Add:-	***Expenses Not Requiring Cash:***			
	Depreciation and impairment of property, plant and equipment		3,774.00	-
	Interest & Financial Charges Paid			-
	Deffered Tax		3,660.00	-
	Other			-
		Total	(1,11,98,398.00)	-
Less:-	Profit on sale on Assets			-
	Operating profit before working capital adjustments	Total	**(1,11,98,398.00)**	-
	Working capital adjustments			
	(Increase) / Decrease in Inventories		(3,34,96,60,000.00)	-
	(Increase) /Decrease in trade receivables		(65,99,75,088.00)	-
	(Increase) / Decrease in Short term loans and advances		(26,50,12,895.00)	-
	(Increase) /Decrease in other current assets			-
	Increase / (Decrease) in Short Term Borrowings			-
	Increase / (Decrease) Trade Payble		3,34,64,859.00	-
	Increase / (Decrease) in Other Current Liabilities		3,18,56,293.00	-
	Increase / (Decrease) in Short Term Provision			-
	Cash generated from operations		**(4,22,05,25,229.00)**	-
	Tax expenses			
	Net cash generated from operating activities		**(4,22,05,25,229.00)**	-
B	**Investing activities**			
Add	Sale of Fixed Assets			-
	Sale of Investment			-
	Profit on Sale of Fixed Assets			-
	Interest received			-
Less	Purchase of Fixed Assets		9,02,38,000.00	-
	Purchase of Investment			-
	Net cash flow from / (used in) investing activities		**(9,02,38,000.00)**	-
C	**Financing activities**			
Add	Share Capital		1,45,61,000.00	-
	Capital Reserve		3,79,93,84,827.00	-
	Proceeds from short term borrowings			-
	Proceeds from Long term borrowings		50,69,48,661.00	-
Less	Repayments of Long term borrowings			-
	Repayments of Short term borrowings			-
	Finance cost paid			-
	Net cash flow from / (used in) financing activities		**4,32,08,94,483.00**	-
	Net increase in cash and cash equivalents (A+B+C)		**1,01,31,254.00**	-
	Opening cash & cash equivalents			-
	Closing cash and cash equivalents for the purpose of Cash Flow Statement		**1,01,31,254.00**	-

Notes:

1. The above cash flow statement has been prepared under the indirect method setout in Indian Accounting Standard (Ind AS) 7
2. Figures in brackets indicate cash outflow from respective activities.
3. **Cash and cash equivalents as at the Balance Sheet date consists of :**

(All Figures are in ₹)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Balances with banks :		
HDFC BANK 1101	7,87,194.27	-
ICICI BANK A/C 209	56,06,842.28	-
YES BANK A/C 4201	9,37,217.82	-
Cash on hand	28,00,000.00	-
Total	**1,01,31,254.00**	-

The accompanying notes form an integral part of the financial statements

"As per our report of even date"
For Thakur G C A & Co LLP
Chartered Accountants
FRN: N500435

Chandan Kumar Thakur
(Designated Partner)
M. No. 542827

UDIN:-25542827BMNVNW8465

Place : New Delhi
Date: 30/09/2025

THAKUR G C A & CO LLP ★ CA INDIA New Delhi ★ Chartered Accountants

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED
CIN: U45201DL2004PTC126261 I PAN: AADCP4951H
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Notes to Financial Statements

(All Figures are in ₹)

"1" - Share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount in ₹	No. of Shares	Amount in ₹
Equity shares				
Authorised Share Capital	25,00,000	2,50,00,000		
(Equity shares of ₹ 10/- each)			-	-
TOTAL	**25,00,000**	**2,50,00,000**		
Issued , subscribed and paid-up Capital				
1456100 Equity shares of ₹ 10/- each fully paid-up	14,56,100	1,45,61,000	-	-
TOTAL	**14,56,100**	**1,45,61,000**	-	-

(All Figures are in ₹)

1.1. The reconciliation of the number of shares outstanding as at March 31, 2025 and March 31, 2024 is set out below:-

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount in ₹	No. of Shares	Amount in ₹
Authorised Equity shares				
Shares outstanding at the beginning of the year	25,00,000	2,50,00,000		
Add : Shares Issued			-	-
Shares outstanding at the end of the year	**25,00,000**	**2,50,00,000**	-	-
Issued , subscribed and paid-up shares equity shares	No. of Shares	Amount in ₹	No. of Shares	Amount in ₹
At the beginning of the period	14,56,100	1,45,61,000	-	-
Increased during the year			-	-
Outstanding at the end of the period	**14,56,100**	**1,45,61,000**	-	-

1.2. The details of shareholders holding more than 5% shares:-

Classes of shares/ Name of shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares	% holding	No. of shares	% holding
Equity shares of ₹ 10 each fully paid-up				
M/s Ping Developers Private Limited	14,41,539	99.00%		
Mr.Deepak Chhikara	14,561	1.00%		
Total	**14,56,100**	**100.00%**	-	

1.3. The details of Shares held by promoters:-

Classes of shares/ Name of shareholders	As at March 31, 2025			As at March 31, 2024		
Equity shares of ₹ 10 each fully paid-up	No. of shares	% holding	% Change during the year	No. of shares	% holding	% Change during the year
M/s Ping Developers Private Limited	14,41,539	99.00%		-		
Mr.Deepak Chhikara	14,561	1.00%		-		
Total	**14,56,100**	**100.00%**		-		

1.4. - Terms/right attached to equity shares

The company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend if proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting

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

THAKUR G CA & CO LLP Chartered Accountants CA INDIA New Delhi

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

PRABHU SHANTI REAL ESTATE PVT. LTD. DELHI

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

Place : New Delhi
Date:-30/09/2025

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

CIN: U45201DL2004PTC126261 I PAN: AADCP4951H

Rohini, North Delhi, Delhi, Delhi-110089

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Notes to Financial Statements

"2" - Reserves and surplus

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Capital Reserve	3,81,00,01,718.78	
Add: Received during the year		
	3,81,00,01,718.78	-
Surplus/(deficit)		
Balance as per Balance Sheet	-	-
Profit for the year	(1,12,05,832.00)	-
Net surplus/(deficit)	(1,12,05,832.00)	-
TOTAL	3,79,87,95,887.00	-

Note:-The management of the Companies has revalued the inventories and transferred them to the Capital Reserve.

"3" - Long-Term Borrowings

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Secured Loan :-		
AU SMALL FINANCE BANK LIMITED	3,47,94,385.06	
INTEC CAPITAL LIMITED	1,32,43,750.64	
M/S PAISA LO DIGITAL LIMITED	7,22,04,898.35	
MUTHOOT FINCORP LIMITED	20,47,21,476.14	
TAMILNAD MERCANTILE BANK LIMITED	17,46,26,028.88	
Total (a)	49,95,90,539.00	
Unsecured Loan :-		
ASHWANI KUMAR JAIN & SONS (HUF)	7,36,666.50	
Mr. BRAHAM SARUP NAGPAL	5,48,666.50	
Mr. JITENDER KUMAR	9,52,466.50	
Mr. RAHUL MURARKA	7,70,766.50	
Mr. RAJ KUMAR NAGPAL	9,15,972.50	
Mr. SHIV NARAIN SHARMA	7,80,583.50	
Ms. ROSHNI	8,30,666.50	
Mrs. SHWETA AGGARWAL	5,62,666.50	
Mrs. SONIKA	5,61,333.50	
Mr. SUNIL KUMAR PANCHAL	6,98,333.50	
Total (b)	73,58,122.00	
Total (a+b)	50,69,48,661.00	-

Note:-The National Company Law Tribunal ("the NCLT") has directed to the management of the Companies to pay 67% of the total claim admitted of the secured financial creditors and 50% of the total claim admitted of the unsecured financial creditors.

"4" - Other Long Term Liabilities

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Amount received from Homebuyer	1,96,09,144.91	-
	-	
Total	1,96,09,145.00	-

Note:- The management of the Companies has no policies to record sales in the reporting period, therefore, amounts received from homebuyers/ allottees are recorded as non-current liabilities.

THAKUR G C A & CO LLP ★ Chartered Accountants ★ INDIA New Delhi

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

"5" - Trade Payables

Figures For the Current Reporting Period ended on 31st March, 2025:- (All Figures are in ₹)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME*	-		-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	3,34,64,858.68	-	-	-	3,34,64,859.00
Total	3,34,64,859.00	-	-	-	3,34,64,859.00

Figures For Previous Reporting Period ended on 31st March, 2024 (All Figures are in ₹)

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

* The Company has so far not received information from vendors regarding their status under the Micro, Small and Medium Enterprises (Development) Act, 2006 and hence disclosure relating to amounts unpaid as at the year-end. Therefore, we were unable to find the applicable interest and their disallowance under the section 43B(h) of the Income Tax Act, 1961.

Note:-The NCLT has directed to the management of the Companies to pay 20% of the total claim admitted of previous dues.

"6" - Other Current Liabilities (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
GST Payable	3,26,496.50	-
Service Tax Payable	15,51,510.00	
Sales Tax Payable	52,43,756.00	
TDS Payable	30,78,380.00	
Provident Fund Payable	2,70,935.00	
Salary Payable	10,38,768.00	
CIRP Cost Payable**	1,33,22,753.00	
AADITYA SINGH (on behalf of CIRP)	7,54,797.00	
Balance with RP (Yes Bank)	11,29,649.82	
Subhe Singh (Imprest)	29,188.00	
Ping Developers Pvt Ltd (Holding Company)	50,35,059.50	
Audit Fees Payable	75,000.00	
Total	3,18,56,293.00	-

** The management of the Companies has confirmed that the CIRP cost will be paid for the above-mentioned amount only, while the NCLT has directed paying CIRP cost Rs. 2,55,14,629/- only through the approved resolution plan.

"7" - Short Term Provisions (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
	-	-
	-	
	-	
Total	-	-

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

Place : New Delhi
Date:-30/09/2025

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"8" DEPRECIATION CALCULATION AS PER THE COMPANIES ACT FOR THE YEAR ENDED MARCH 31, 2025:-

As per WDV Method

(All Figures are in ₹)

S.No.	Assets	WDV as on 01-04-2024	Addition during the year	Dep. Amount during the year (₹)	Delition/ Adjustment	Net block as on 31-03-2025 (₹)	Net Block as on 31-03-2024 (₹)
1	Land (Outside Priject)	-	9,00,00,000.00	-	-	9,00,00,000.00	-
2	Office Equipemnt	-	2,38,000.00	3,774.00	-	2,34,226.00	
		-		-	-	-	
		-	**9,02,38,000.00**	**3,774.00**	**-**	**9,02,34,226.00**	**-**

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

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Director
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Sandeep Singh Nakai
Director
DIN - 10802061

Place : New Delhi
Date:-30/09/2025

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(All Figures are in ₹)

"8"Calculation of Depreciation as per Income Tax Act as on 31st March 2025:-

Assets	Particulars	Rate	WDV as on 01.04.2024 (a)	Addition during		Disposal (c)	Total after Disposal (d)	Depreciation (e)			WDV as on 31.03.2025	WDV as on 31.03.2024
				> 180 days	< 180 days			> 180 days + Opening WDV	< 180 days	Total		
Land (outside Project)	Land	0%		9,00,00,000.00	-	-	9,00,00,000.00	-	-	-	9,00,00,000.00	
Air Conditioner	Plant & Machinery	15%	-		1,93,000.00	-	1,93,000.00	-	14,475.00	14,475.00	1,78,525.00	
Hiltti	Plant & Machinery	15%	-		37,500.00	-	37,500.00	-	2,812.50	2,812.50	34,687.50	
Monoblock Pump	Plant & Machinery	15%	-		7,500.00	-	7,500.00	-	562.50	562.50	6,937.50	
Total			-	9,00,00,000.00	2,38,000.00	-	9,02,38,000.00	-	17,850.00	17,850.00	9,02,20,150.00	-

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
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Place : New Delhi
Date:-30/09/2025

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Notes to Financial Statements

"9" - Non-current investments

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Fixed Deposit		
Punjab National Bank FD	2,60,97,899.00	
Union Bank of India FD	41,20,823.00	
Total	**3,02,18,722.00**	-

"10" - Deferred Tax Assets (Net)

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Deffered Tax Assets	3,660.00	
Total	**3,660.00**	-

"11" - Inventories

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening Stock	3,34,96,60,000.00	
Closing Stock	3,34,96,60,000.00	
Total	-	-

Note - The Stock has been valued on the basis of valuer report vide vide Ref. No. RJ / SA / SPL / 25-26 dated 17/08/2025 and same has reorded in capital reserve also

"12" - Trade Receivable

Figures For the Current Reporting Period ended on 31st March, 2025:-

(All Figures are in ₹)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	65,99,75,087.99		-	-	65,99,75,088.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful					
Others	-	-	-	-	-
Total	**65,99,75,088.00**	-	-	-	**65,99,75,088.00**

Figures For Previous Reporting Period ended on 31st March, 2024

(All Figures are in ₹)

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

"13" - Cash and cash equivalents

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with banks :		
HDFC BANK-1101	7,87,194.27	-
ICICI BANK A/C 209	56,06,842.28	
YES BANK A/C 4201	9,37,217.82	
Cash in hand	28,00,000.00	
Total	**1,01,31,254.00**	-

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PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

"14" - Short-term loans and advances

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Advance for Raw Material and Others:-		
BHAGWATI TILES	5,09,16,322.00	
Bijendar Singh Lather (ADVANCE)	20,70,00,000.00	
KONE ELEVATOR INDIA PVT. LTD.	42,14,576.00	
PREMIER SALES CORPORATION	34,925.00	
RCG ENTERPRISES PVT LTD	1,27,725.00	
Advance for Expenses:-		
R.P. LOCKS COMPANY	26,018.00	
SAKSHI SALES CO	4,00,000.00	
TDS Receivable:-		
TDS Receivable FY 17-18	2,92,378.87	
TDS Receivable FY 18-19	2,32,079.60	
TDS Receivable FY 19-20	2,68,369.60	
TDS Receivable FY 20-21	2,09,369.00	
TDS Receivable FY 21-22	2,37,412.80	
TDS Receivable FY 22-23	3,22,130.00	
TDS Receivable FY 23-24	3,55,375.20	
TDS Receivable-FY 24-25	3,76,213.74	
Total	**26,50,12,895.00**	-

"15" - Other Current Assets

(All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Total	-	-

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

Place : New Delhi
Date:-30/09/2025

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PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

CIN: U45201DL2004PTC126261 I PAN: AADCP4951H
Flat No.2, Ground Floor Blk -D, Pkt -5, Sector 15,
Rohini, North Delhi, Delhi, Delhi-110089
(E-mail-info@pingdevelopers.in)

Notes to Financial Statements

"16" - Revenue from operations (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
	-	-
Total	-	-

"17" - Other Incomes (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Interest Income	3,75,558.80	-
Total	3,75,559.00	-

"18" - Cost of materials consumed (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Purchase of Material	98,72,794.25	-
TOTAL	98,72,794.00	-

"19" - Employees benefits expense (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Salary	11,32,691.00	-
Total	11,32,691.00	-

"20" - Other expense (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Payment to Auditors:-		
- Audit Fees	75,000.00	-
- Bank Charge	2,164.70	-
- Govt fee	135.00	-
- Office Maintenance Exp.	4,340.00	-
- Repair & Maintenance	8,825.00	-
- Misc.Expenses	4,85,326.94	-
Total	5,75,792.00	-

"21" - Earning Per Share (All Figures are in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Statement	(1,12,05,832.00)	-
Less: Dividend to Preferential Shareholders including CDT	-	-
Net Profit attributable to Equity Share	(1,12,05,832.00)	-
Weighted Average No of Equity Shares	14,56,100.00	-
Earning Per Share (E.P.S.) (A/B)	(7.70)	-

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

Place : New Delhi
Date:-30/09/2025

THAKUR G CA & CO LLP ★ Chartered Accountants ★ INDIA New Delhi

PRABHU SHANTI REAL ESTATE PVT. LTD. DELHI

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

CIN: U45201DL2004PTC126261 I PAN: AADCP4951H

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Notes to Financial Statements

"22"Ratios

Ratios	Numerator	Denominator	Current Reporting Period as at 31st March 2025	Previous reporting period as at 31st March 2024	% of Change
Current Ratio	Current Assets	Current Liabilities	65.60		65.60
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.16		0.16
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	(0.02)		(0.02)
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	(0.00)		(0.00)
Inventory Turnover Ratio	COGS	Average Inventory	0.00		0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	-		-
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.00	-	0.00
Net capital turnover ratio	Sales	Workimg capital (CA-CL)	-	-	-
Net profit ratio	Net Profit	Sales	-	-	-
Return on Capital employed	Earnings before interest and tax	Capital Employed	(0.00)	-	(0.00)
Return on investment	Net Profit	Investment	(0.37)	-	(0.37)

For PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

THAKUR G A & CO LLP Chartered Accountants CA INDIA New Delhi

Deepak Chhikara
Director
DIN - 10351148

Sandeep Singh Nakai
Director
DIN - 10802061

PRABHU SHANTI REAL ESTATE PVT. LTD. DELHI

Place : New Delhi
Date:-30/09/2025

PRABHU SHANTI REAL ESTATE PRIVATE LIMITED
(CIN: U45201DL2004PTC126261 I PAN: AADCP4951H)

Flat No.2, Ground Floor Blk -D, Pkt -5, Sector 15,
Rohini, North Delhi, Delhi, Delhi-110089
(E-mail-info@pingdevelopers.in)

Note 23: - Notes forming part of the Financial Statements as at and for the year ended March31, 2025

Corporate Information: PRABHU SHANTI REAL ESTATE PRIVATE LIMITED ("the Company") having **CIN-U46632DL2023PTC421169** is a Private Limited company domiciled in India and incorporated on **07TH May, 2024** under the provisions of the Companies Act, 2013 and has its registered office at **Flat No.2, Ground Floor Blk -D, Pkt -5, Sector 15, Rohini, North Delhi, Delhi, Delhi-110089.**

The company is engaged in a business of to carrying on the business as builders, General Construction, property developers, Engineering Contractors, Civil, mechanical and labour contractors, building and erection engineers, consultants, dealers in, importers, exporters and other items in connection therewith or incidental thereto.

Acquire company from the Hon'ble National Company Law Tribunal (NCLT)

*The acquisition of **M/s PRABHU SHANTI REAL ESTATE PRIVATE LIMITED (CIN-U45201DL2004PTC126261)** (the "Subsidiary") by the **M/s PING DEVELOPERS PRIVATE LIMITED** (the "Holding" Company) pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT), **CHIEF JUSTICE (RETD.) RAMALINGAM SUDHAKAR HON'BLE PRESIDENT AND SHRI AVINASH K SRIVASTAVA HON'BLE MEMBER (TECHNICAL)**, vide **IA No. 48 OF 2024 IN COMPANY PETITION NO. (IB) 477 OF 2017** its order dated 24.10.2024. As per the terms of the approved Resolution Plan, the holding Company has acquired control of the Subsidiary Company on the 24th day of June, 2024.*

*Pursuant to the "Clean Slate" principle under the Insolvency and Bankruptcy Code (IBC), all pre-acquisition claims, litigations, and statutory dues of the Resolution Plan stand extinguished **except** specially mentioned in the approved resolution plan. Consequently, the financial statements reflect the assets and liabilities of the Subsidiary at their fair values as determined under Ind AS 103 (Business Combinations). Our opinion is not modified in respect of this matter.*

1) Significant Accounting Policies:

i. Basis of preparation and presentation

a) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) read with the Rule 3 of the Companies (Indian Accounting

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Sandeep Singh Nakai

PRABHU SHANTI REAL ESTATE PVT. LTD. DELHI

Standard) (Amended) Rules, 2016 and other relevant accounting principles generally accepted in India.

b) **Basis of Preparation**

The financial statements have been prepared on the historical cost basis except for certain financial assets and liabilities (including derivative instruments, refer accounting policy regarding financial instruments) and assets for defined benefit plans that are measured at fair value and less cost of sale wherever require. The methods used to measure fair values are discussed further in notes to financial statements.

c) The financial statements are presented in Indian rupees (₹) and all values are rounded to the nearest one and shown all the figures in the financial statement in thousands in term of amount, except if otherwise stated.

ii. **Current versus non-current classification**

The company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it satisfies any of the following criteria: -

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting date, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle liability for at least twelve months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

A liability is treated as current when it satisfies any of the following criteria: —

- Expected to be settled in the company's normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after the reporting date; or
- The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.

The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

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iii. **Property, Plant and Equipment**

Property, plant and equipment are tangible items that are held for use in the production or supply for goods and services, rental to others or for administrative purposes and are expected to be used during more than one period.

The cost of an item of property, plant and equipment shall be recognized as an asset if and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The cost of an asset includes the purchase cost of material, including import duties and non-refundable taxes, and any directly attributable costs of bringing an asset to the location and condition of its intended use. Interest on borrowings used to finance the construction of qualifying assets are capitalized as part of the cost of the asset until such time that the asset is ready for its intended use.

Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

The carrying amount of the replaced part is derecognized. All other repair and maintenance costs are recognized in the Statement of Profit and Loss as incurred.

The present value of the expected cost for the decommissioning of an asset after its use, if any, is included in the cost of the respective asset if the recognition criteria for a provision are met.

Assets identified and technically evaluated as obsolete are retired from active use and held for disposal are stated at the lower of its carrying amount and fair value less cost to sell.

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

The Company has not acquired the fixed assets during the reporting period.

iv. **Depreciation and Amortization**

The classification of plant and machinery into continuous and non-continuous process is done as per generally followed by the Companies Act, 2013 and depreciation thereon, there were no technical certification is provided accordingly. Depreciation commences when the assets are available for their intended use. Depreciation is calculated using the WDV method to allocate their cost, net of their residual values, over their estimated useful lives.

The management has estimated the useful lives and residual values of all property, plant and equipment and adopted useful lives as stated in Schedule II along with residual values of 5%.

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Sandeep Singh Nakai

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The Company has used the following useful lives to provide depreciation on its fixed assets:

Assets	Useful Lives
Office Equipment	5 Years

Each item of PPE individually costing INR 5,000/- or less is depreciated over a period of one year from the date the said assets is available for use.

v. Revenue Recognition

Revenue is recognized only when the keys are handed over. This is the standard for most residential "off-plan" sales and speculative builds.

- Control typically transfers at Handover or Closing.
- Indicators of control include legal title transfer, physical possession, and the buyer assuming the significant risks/rewards of ownership.

vi. Expenses

All expenses are accounted for on accrual basis.

vii. Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset even if that right is not explicitly specified in an arrangement.

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

(i) As a lessee

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases in which case lease expenses are charged to profit or loss on the basis of actual payments to the lessors.

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(ii) As a lessor

Lease income from operating leases where the company is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

viii. Provision for Current and Deferred Tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the specified period. Income tax expense represents the sum of the tax currently payable and deferred tax.

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Sandeep Singh Nakai

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ix. **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cheques on hand, balance with banks on current accounts and short term, highly liquid investments with an original maturity of three months or less and which carry insignificant risk of changes in value.

x. **Non-current assets (or disposal group) held for sale and discontinued operations:**

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount would be recovered principally through a sale/distribution rather than through continuing use and a sale/distribution is considered highly probable.

Actions required to complete the sale/distribution should indicate that it is unlikely that significant changes to the sale/ distribution would be made or that the decision to sell/distribute would be withdrawn. Management must be committed to sale/distribution within one year from the date of classification.

Immediately before the initial classification of the assets (and disposal groups) as held for sale, the carrying amount of the assets (or all the assets and liabilities in the disposal groups) are measured in accordance with their applicable accounting policy.

Non-current assets (or disposal groups) held for sale/for distribution to owners are subsequently measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits and financial assets which are specifically exempt from this requirement.

Non-current assets including those that are part of a disposal group (PPE and intangible assets) once classified as held for sale/ distribution to owners are neither depreciated nor amortized. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Non-current assets (including assets of a disposal group) classified as held for sale are presented separately from the other assets in the Balance sheet. The liabilities of a disposal group classified as held for sale/distribution are presented separately from other liabilities in the Balance sheet.

A disposal group qualifies as discontinued operation if it is a component of equity that has either being disposed of or is classified as held for sale, and that represents a separate major line of business or geographical area of operations, or is part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations or is a subsidiary exclusively with a view to resale.

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Discontinued operations are excluded from the results of continuing operations and are presented separately as a single amount as profit or loss after tax from discontinued operations in the Statement of Profit and Loss and Comparative information is restated accordingly.

All notes to the financial statements mainly include amounts for continuing operations, unless stated otherwise.

xi. Cash Flow Statement

Cash flows are stated using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of incomes and expenses associated with investing or financing flows. The cash flows from operating, investing and financing activities of the Company are segregated.

xii. Earnings Per Share

Basic earnings per share are computed by dividing the net profit/(loss) after tax (Including the post-tax effect of extra ordinary items, if any) but before other comprehensive income, attributable to the equity shareholders, by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share are computed by dividing the net profit/(loss) after tax (Including the post-tax effect of extra ordinary items, if any) but before other comprehensive income adjusting the after tax effect of interest and other financing costs associated with dilutive potential equity shares, attributable to the equity shareholders, by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could be issued on the conversion of all dilutive potential equity shares.

2) Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standards (Ind AS) requires management of the company to make judgments, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities (Including disclosure of contingent liabilities) at the end of the reporting period.

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.

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Sandeep Singh Nakai

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

The areas involving critical judgement are as follows:

i. **Depreciation / amortisation and useful lives of property plant and equipment / intangible assets**

Property, plant and equipment / intangible assets are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortisation for future periods is revised if there are significant changes from previous estimates.

ii. **Provisions**

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

iii. **Defined Benefit Obligations**

The costs of providing pensions and other post-employment benefits are charged to the Statement of Profit and Loss in accordance with Ind AS 19 'Employee benefits' over the period during which benefit is derived from the employees' services. The costs are assessed on the basis of assumptions selected by the management. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates.

iv. **Income Taxes**

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

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Sandeep Singh Nakai

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI

Deferred tax assets are recognised for unused losses (carry forward of prior years' losses) and unused tax credit to the extent that it is probable that taxable profit would be available against which the losses could be utilised. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

3) Payments to Auditors

Particulars	As at 31.03.2025	As at 31.03.2024
	(₹)	(₹)
Audit Fees	75,000/-	0/-
Total	**75,000/-**	**0/-**

4) Related Party Disclosures as required under Ind AS 24: -

a)	Related Parties	Name of Party
i.	Holding Company	PING DEVELOPERS PRIVATE LIMITED
ii.	Subsidiary Company	NIL
iii	Associate Company	NIL
iv	Key Management Personnel	MR. DEEPAK CHHIKARA (Director w.e.f. 11/10/2023) MR. SANDEEP SINGH NAKAI (Director w.e.f. 08/10/2024)

b) Transaction with Related Parties

Name of Party	Nature of Transaction	Opening balance	Dr.	Cr.	Closing balance
Ping Developers Pvt Ltd. (the "Holding Company")	Business Transaction	0	50,45,000/-	1,00,80,059.50/-	50,35,059.50/- Cr.

"As per our report of even date"

For Thakur G C A & Co LLP
Chartered Accountants
(Firm's Registration No. N500435)

THAKUR G C A & CO LLP ★ Chartered Accountants ★ CA INDIA New Delhi

Chandan Kumar Thakur
(DesignatedPartner)
(Membership No. 542827)

For and on behalf of the Board of Directors
PRABHU SHANTI REAL ESTATE PRIVATE LIMITED

Mr. Deepak Chhikara
Director
DIN – 10351148

Mr. Sandeep Singh Nakai
Director
DIN - 10802061

PRABHU SHANTI REAL ESTATE PVT. LTD. ★ DELHI ★

Place: -New Delhi
Date: -30/09/2025