



**GAURAV SHIV & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
e-Mail : gauravshivandassociates@gmail.com

**INDEPENDENT AUDITORS' REPORT**

To,

The Members of **GOEL & SONS GOLDEN PARK PRIVATE LIMITED**

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

**Opinion**

We have audited the accompanying financial statements of **GOEL & SONS GOLDEN PARK PRIVATE LIMITED**

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

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31<sup>st</sup>, 2025, and its profit for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matters**

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

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

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

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

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

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

H No. 20, GROUND FLOOR, KH NO. 23/15 MEER VIHAR, MADANPUR DABAS, DELHI-110081

DELHI | MAHARASHTRA | UTTAR PRADESH | PUNJAB | KARNATAKA | TAMILNADU

For Goel And Son's Golden Park Pvt. Ltd

*Kamlesh Jha*  
Authorized Signatory

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

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

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

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

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instance of audit trail feature being tempered with.

**For GAURAV SHIV & ASSOCIATES**  
**Chartered Accountants**  
**FRN : 042711N**

  
**CA GAURAV GUPTA**  
**Proprietor**

**MRN : 465072**

**Place : DELHI**

**Date : 23/08/2025**

**UDIN : 25465072 BM GRWN47A8**

**For Geel And Son's Golden Park Pvt. Ltd.**

  
**Authorised Signatory**

**GOEL & SONS GOLDEN PARK PRIVATE LIMITED**

CIN: U45309DL2022PTC392896  
BALANCE SHEET AS AT 31-March-2025

	Notes	As at 31-March-2025	As at 31-March-2024
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share capital	3.1	4,00,00,000.00	4,00,00,000.00
Reserves and surplus	3.2	17,95,87,800.26	18,02,59,498.10
		<u>21,95,87,800.26</u>	<u>22,02,59,498.10</u>
<b>NON-CURRENT LIABILITIES</b>			
Long-term borrowings	3.3	10,25,42,777.00	18,00,000.00
Deferred tax liabilities (Net)	3.4	-	-
		<u>10,25,42,777.00</u>	<u>18,00,000.00</u>
<b>CURRENT LIABILITIES</b>			
Short-term borrowings	3.5	-	-
Trade payables			
- total outstanding dues of micro and small enterprises			
- total outstanding dues of creditors other than micro and small enterprises	3.6	-	4,180.00
Other current liabilities	3.7	18,63,58,750.00	19,68,43,750.00
Short-term provisions	3.8	8,410.00	8,410.00
		<u>18,63,67,160.00</u>	<u>19,68,56,340.00</u>
		<u>50,84,97,737.26</u>	<u>41,89,15,838.10</u>
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment and intangible assets			
Property, plant and equipment	3.9	-	-
Rural Agricultural Land	3.(9.1)	38,11,78,517.00	38,11,78,517.00
Deferred tax assets (Net)	3.10	-	-
Other non-current assets	3.11	-	2,37,619.10
		<u>38,11,78,517.00</u>	<u>38,14,16,136.10</u>
<b>CURRENT ASSETS</b>			
Inventories	3.12	39,83,052.00	-
Trade receivables	3.13	-	-
Cash and bank balances	3.14	2,88,89,738.90	12,39,035.40
Short-term loans and advances	3.15	8,93,19,150.00	3,17,49,050.00
Other current assets	3.16	51,27,279.36	45,11,616.60
		<u>12,73,19,220.26</u>	<u>3,74,99,702.00</u>
		<u>50,84,97,737.26</u>	<u>41,89,15,838.10</u>

Significant accounting policies 2  
The accompanying notes form an integral part of the financial statements  
As per our report of even date.

For Gaurav Shiv & Associates  
Chartered Accountants  
FRN: 042711N

*Gaurav Gupta*

CA GAURAV GUPTA  
Proprietor  
MRN : 465072  
Place : Delhi

Date : 23-08-2025  
UDIN : 25465072BMGRWN4798

For and on behalf of the Board of Directors  
Goel & Sons Golden Park Pvt. Ltd.

*Sunil Goel*

Director  
SUNIL GOEL  
(DIRECTOR)  
(DIN NO. 09480855)

For Goel & Son's Golden Park Pvt. Ltd.

*Umang Saini*

Director  
UMANG SAINI  
(DIRECTOR)  
(DIN NO. 09480854)

For Goel And Son's Golden Park Pvt. Ltd.

*Kant*

Authorised Signatory

**GOEL & SONS GOLDEN PARK PRIVATE LIMITED**  
**CIN: U45309DL2022PTC392896**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-March-2025**

	Notes	Year Ended 31-March-2025	Year Ended 31-March-2024
<b>INCOME</b>			
Revenue from operations	3.17	-	-
Other income	3.18	5,446.40	1,70,352.00
<b>Total income</b>		<b>5,446.40</b>	<b>1,70,352.00</b>
<b>EXPENSES</b>			
Cost of materials consumed	3.19	-	-
Employee benefits expense	3.20	-	-
Depreciation and amortization expense	3.9	-	-
Other expenses	3.21	6,77,144.24	1,49,594.90
<b>Total expense</b>		<b>6,77,144.24</b>	<b>1,49,594.90</b>
<b>Profit before tax</b>		<b>(6,71,697.84)</b>	<b>20,757.10</b>
<b>Tax expense</b>			
Current tax		-	8,410.00
Deferred tax		-	-
		-	<b>8,410.00</b>
<b>Profit after tax</b>		<b>(6,71,697.84)</b>	<b>12,347.10</b>
<b>Earnings per equity share [Basic and Diluted]</b>			
Basic		(0.17)	0.00
Diluted		(0.17)	0.00

Significant accounting policies  
The accompanying notes form an integral part of the financial statements

As per our report of even date.

For Gaurav Shiv & Associates  
Chartered Accountants  
FRN : 042711N

CA GAURAV GUPTA  
Proprietor  
MRN : 465072  
Place : Delhi

Date : 23-08-2025  
UDIN : 25465072BHGRWN4798

For and on behalf of the Board of Directors

For Goel & Son's Golden Park Pvt. Ltd. For Goel & Son's Golden Park Pvt. Ltd.

*(Signature)*

SUDH GOEL  
(DIRECTOR)  
(DIN NO. 09480855)

*(Signature)*

UMANG SAINI  
(DIRECTOR)  
(DIN NO. 09480854)

Director

For Goel And Son's Golden Park Pvt. Ltd.

*(Signature)*

Authorised Signatory

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

The previous year figures have been regrouped / reclassified, wherever necessary, to conform with the current year presentation.

	As at 31-March-2025	As at 31-March-2024			
<b>3.1 SHARE CAPITAL</b>					
Authorised capital 40,00,000 equity shares of Rs. 10 each.	4,00,00,000.00	4,00,00,000.00			
Issued, subscribed and paid-up capital 40,00,000 equity shares of par value Rs. 10 each, fully paid up	4,00,00,000.00	4,00,00,000.00			
	<u>4,00,00,000.00</u>	<u>4,00,00,000.00</u>			
a) Reconciliation of equity shares outstanding as at the beginning and as at the end of the year					
Number of equity shares at the beginning of the reporting period	40,00,000	40,00,000			
Add: Number of equity shares issued during the period					
Total number of equity shares at the end of the reporting period	<u>40,00,000</u>	<u>40,00,000</u>			
b) The details of shareholders holding more than 5% equity shares					
(i) SUNIL GOEL					
Number of Shares held	20,00,000	20,00,000			
% of shares held	50.00%	50.00%			
(ii) UMANG SAINI					
Number of Shares held	20,00,000	20,00,000			
% of shares held	50.00%	50.00%			
c) Terms, rights & preferences attached to equity shares					
Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. There is no restriction on distribution of dividend. However, same is subject to the approval of the shareholders in the Annual General Meeting.					
d) Bonus shares or shares for consideration other than cash					
The company has not issued any bonus share, shares for the consideration other than cash and has not undertaken any buy-back of shares since its incorporation.					
e) Shareholding of Promoters					
Promotor Name	Shares held at Mar 31, 2025		Shares held at Mar 31, 2024		Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
(i) Sunil Goel	20,00,000	50.00%	20,00,000	50.00%	
(ii) Umang Saini	20,00,000	50.00%	20,00,000	50.00%	
			As at 31-March-2025	As at 31-March-2024	
<b>3.2 RESERVES &amp; SURPLUS</b>					
Securities Premium					
Opening balance					
Add: Shares issued at premium during the year					
Closing balance					
Surplus as per statement of Profit and loss					
Opening balance					
Add: Net profit/(loss) for the year					
Add: Capital Reserve (Tax Free Gain)					
Net Surplus at the end of the year					
			18,02,59,498.10	(86,324.00)	
			(6,71,697.84)	12,347.10	
			<u>17,95,87,800.26</u>	<u>18,03,33,475.00</u>	
			<u>17,95,87,800.26</u>	<u>18,02,59,498.10</u>	

For Goel And Son's Golden Park Pvt. Ltd.

*(Signature)*  
Authorised Signatory

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
 3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

\*\* Disclosure for Capital Reserve (Tax Free Gain) for FY 2023-24

	Amount
Sale Consideration	42,12,00,000.00
Less: Cost of acquisition	24,08,66,525.00
Net profit transfer to reserve and surplus	<u>18,03,33,475.00</u>

The land sold qualifies as Rural Agricultural Land and is therefore excluded from the definition of a 'Capital Asset' under Section 2(14)(iii) of the Income-tax Act, 1961.

Accordingly, the gain on sale is exempt from capital gains tax.

The net gain of ₹18,03,33,475.00 has been transferred to "Capital Reserve - Exempt Gain" under the head Reserves and Surplus in the Balance Sheet.

No portion of this gain has been routed through the Profit and Loss Statement, as the gain is capital in nature and tax-exempt.

Necessary documentary evidence supporting the classification of the land as rural agricultural land is maintained for verification, including land revenue records, location certificates, and registration documents.

### 3.3 LONG-TERM BORROWINGS

	Current	
	As at 31-March-2025	As at 31-March-2024
Term Loan (Unsecured)*		
Goel & Son's Developers Pvt Ltd.		
From Director	17,00,000.00	17,00,000.00
Unsecured Loan		1,00,000.00
Advanced Against Property	8,08,42,777.00	
	2,00,00,000.00	
	<u>10,25,42,777.00</u>	<u>18,00,000.00</u>

\* All unsecured term loan carry interest rate in range of 7.85% to 8.15% p.a. and are repayable after March 31, 2025.

	As at 31-March-2025	As at 31-March-2024
3.4 DEFERRED TAX LIABILITIES (NET)		
Deferred tax liabilities arising on account of		
- Accumulated depreciation		

### 3.5 SHORT-TERM BORROWINGS

	As at 31-March-2025	As at 31-March-2024
Unsecured loans		
Current maturities of long-term debt		
From related parties*		
From others**		

\* Unsecured loans from related parties are interest free and repayable on demand.

\*\*Unsecured loans from others is repayable on demand and with an interest in range upto 15% p.a.

**For Goel And Son's Golden Park Pvt. Ltd.**

*Kanishk*  
**Authorised Signatory**

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

	As at 31-March-2025	As at 31-March-2024
<b>3.6 TRADE PAYABLES*</b>		
- total outstanding dues of Micro and Small Enterprises**	-	-
- total outstanding dues of creditors other than micro and small enterprises	-	4,180.00
	-	4,180.00

\* Subject to confirmation and reconciliation

\*\* Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them by the Company. Based on information available with the Company, there are no overdue principal amounts/ interest payable amounts for delayed payments to such vendors at the balance sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly, there is no interest paid or outstanding interest in this regard in respect of payments made during the year or brought forward from previous years.

Trade payables ageing as at 31-March-2025:-

Outstanding for following periods from date of transaction	Micro, Small and Medium Enterprises (MSME)	Others	Disputed dues - MSME	Disputed dues - Others	Total
Unbilled due	-	-	-	-	-
Less than 1 year	-	-	-	-	-
1-2 years	-	-	-	-	-
2-3 years	-	-	-	-	-
More than 3 years	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Trade payables ageing as at 31-March-2024:-

Outstanding for following periods from date of transaction	Micro, Small and Medium Enterprises (MSME)	Others	Disputed dues - MSME	Disputed dues - Others	Total
Unbilled due	-	-	-	-	-
Less than 1 year	-	-	-	-	-
1-2 years	-	-	-	-	-
2-3 years	-	-	-	-	-
More than 3 years	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

	As at 31-March-2025	As at 31-March-2024
<b>3.7 OTHER CURRENT LIABILITIES</b>		
Audit Fees Payable	45,000.00	30,000.00
Legal Fees Payable	5,000.00	5,000.00
Milan Uniyal	6,48,750.00	6,48,750.00
Sunil Goel Imprest	10,000.00	10,000.00
Advance from others	18,56,50,000.00	19,61,50,000.00
	<u>18,63,58,750.00</u>	<u>19,68,43,750.00</u>

	As at 31-March-2025	As at 31-March-2024
<b>3.8 SHORT-TERM PROVISIONS</b>		
Provision for Income tax	8,410.00	8,410.00
	<u>8,410.00</u>	<u>8,410.00</u>

For Goel And Son's Golden Park Pvt. Ltd.

*Kamlesh*  
Authorized Signatory



GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
 3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

	As at 31-March-2025	As at 31-March-2024			
3.(9.1) Rural Agricultural Land					
Rural Agricultural Land	38,11,78,517.00	38,11,78,517.00			
	<u>38,11,78,517.00</u>	<u>38,11,78,517.00</u>			
<b>3.10 DEFERRED TAX ASSETS (NET)</b>					
Deferred tax assets arising on account of					
- Accumulated depreciation	-	-			
- Expense disallowed under Income Tax	-	-			
	<u>-</u>	<u>-</u>			
<b>3.11 OTHER NON-CURRENT ASSETS</b>					
Fixed deposits (Sweep in credit)	-	2,14,519.60			
Interest Accrued on Fdr	-	23,099.50			
	<u>-</u>	<u>2,37,619.10</u>			
<b>3.12 INVENTORIES</b>					
Land, plots and construction work-in-progress*	39,83,052.00	-			
	<u>39,83,052.00</u>	<u>-</u>			
* As certified & confirmed by the management					
<b>3.13 TRADE RECEIVABLES*</b>					
Secured, considered good	-	-			
Unsecured, considered good	-	-			
Doubtful	-	-			
	<u>-</u>	<u>-</u>			
* Subject to confirmation and reconciliation					
Trade Receivable ageing as at 31-March-2025:-					
Outstanding for following periods from date of transaction	Undisputed Trade Receivables - considered good	Undisputed Trade Receivables - considered doubtful	Disputed Trade Receivables - considered good	Disputed Trade Receivables - considered doubtful	Total
Not Due	-	-	-	-	-
Less than 6 months	-	-	-	-	-
6 months -1 year	-	-	-	-	-
1-2 years	-	-	-	-	-
2-3 years	-	-	-	-	-
More than 3 years	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trade Receivable ageing as at 31-March-2024:-					
Outstanding for following periods from date of transaction	Undisputed Trade Receivables - considered good	Undisputed Trade Receivables - considered doubtful	Disputed Trade Receivables - considered good	Disputed Trade Receivables - considered doubtful	Total
Not Due	-	-	-	-	-
Less than 6 months	-	-	-	-	-
6 months -1 year	-	-	-	-	-
1-2 years	-	-	-	-	-
2-3 years	-	-	-	-	-
More than 3 years	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

For Goel And Son's Golden Park Pvt. Ltd.

*Kan Singh*  
 Authorised Signatory

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
 3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

	As at 31-March-2025	As at 31-March-2024
<b>3.14 CASH AND BANK BALANCES</b>		
Cash and cash equivalents		
Balance with banks		
- In current account	2,87,34,258.90	10,83,555.40
Cash on hand	1,55,480.00	1,55,480.00
	<u>2,88,89,738.90</u>	<u>12,39,035.40</u>
Other bank balances		
Deposit with maturity more than 3 months but less than 12 months	-	-
	<u>2,88,89,738.90</u>	<u>12,39,035.40</u>
<b>3.15 SHORT-TERM LOANS AND ADVANCES</b>		
Unsecured, considered good, unless otherwise stated		
Balance with revenue authorities		
Rera Govt Fees(Project Related Advance)	53,94,000.00	53,94,000.00
Advance paid to Customers		47,00,000.00
Ram Niwas		1,45,00,000.00
Ajay Goel	90,55,050.00	55,050.00
Rajesh Kumar	4,71,00,000.00	71,00,000.00
Loan to Director	19,70,100.00	
Advance paid to Supplier		
Loans & Advances	<u>2,58,00,000.00</u>	
	<u>8,93,19,150.00</u>	<u>3,17,49,050.00</u>
<i>* Being expenses incurred on ongoing projects in Gurgaon &amp; Delhi (Refer Note 3.29)</i>		
<b>3.16 OTHER CURRENT ASSETS</b>		
Interest accrued on fixed deposits		
Preliminary expenses	1,95,540.00	2,93,310.00
TDS/Advance Tax	42,12,000.00	42,18,306.60
GST Receivable	7,19,739.36	
	<u>51,27,279.36</u>	<u>45,11,616.60</u>

**For Goel And Son's Golden Park Pvt. Ltd.**

*Kamlesh*  
**Authorised Signatory**

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
 3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

	For the Year Ended 31-March-2025	For the Year Ended 31-March-2024
<b>3.17 REVENUE FROM OPERATIONS*</b>		
Sale of Land	-	-
<b>3.18 OTHER INCOME</b>		
Interest on fixed deposit	5,426.40	14,872.00
Interest on income Tax Refund	20.00	-
Commission Income	-	1,55,480.00
	<u>5,446.40</u>	<u>1,70,352.00</u>
<b>3.19 COST OF MATERIAL CONSUMED</b>		
Opening stock of material & consumables for services rendered	-	-
Add: Purchases during the year for services rendered	39,83,052.00	-
Less: Closing stock material & consumables for services rendered	<u>(39,83,052.00)</u>	<u>-</u>
<b>3.20 EMPLOYEE BENEFITS EXPENSE</b>		
Salary, wages and allowances	-	-
Staff welfare expenses	-	-
<b>3.21 OTHER EXPENSES</b>		
Bank Charge	8,000.00	-
Director Town & Country Planning	4,98,000.00	-
MCA Challan (Govt Fees)	10,820.00	4,808.26
Professional charges	24,020.00	24,880.00
Preliminary expenses written off	97,770.00	97,770.00
-Statutory audit	15,000.00	15,000.00
Office Expenses	22,059.00	7,136.64
General Exp.	1,475.24	-
	<u>6,77,144.24</u>	<u>1,49,594.90</u>
<b>3.22 EARNINGS PER EQUITY SHARE (BASIC &amp; DILUTED)</b>		
Profit attributable to equity shareholders	-	-
Total equity shares outstanding	-	-
Weighted average no. of equity shares outstanding [basic and diluted]	-	-
Nominal value of equity share (Rs.)	-	-
Earnings per share per share of Rs. 10 each (Rs.) [basic and diluted]	-	-

**For Goel And Son's Golden Park Pvt. Ltd.**

*Kamliya*  
**Authorised Signatory**

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
 3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

3.23 RELATED PARTY DISCLOSURES AS PER ACCOUNTING STANDARD -18 (AS-18)

The related party relationships have been determined on the basis of the requirements of the Accounting Standard (AS) - 18 'Related Party Disclosures'.

S.NO	Name	Relation	Transaction Type	Amount
1	Ajay Goel	Son of Director	Loan & Advances Loan Taken & Repayment	Loan Receivable at the end of the year: Rs. 90,55,050/-
2	Umang Saini	Director	Unsecured Loan Taken & Repayment	Loan Receivable at the end of the year: Rs. 16,50,100/-
3	GOEL & SONS DEVELOPERS PVT LTD	Entities in which KMP or their relatives are interested	Unsecured Loan Taken & Repayment	Loan Payable at the end of the year: Rs. 17,00,000/-
4	Sunil Goel	Director	Loan & Advances Loan Taken & Repayment	Loan Receivable at the end of the year: Rs. 3,20,000/-

	For the Year Ended 31-March-2025	For the Year Ended 31-March-2024
3.24 CIF VALUE OF IMPORTS (on accrual basis)		
Capital goods	-	-
Consumables	-	-
3.25 EXPENDITURE/INCOME IN FOREIGN CURRENCY (on accrual basis)		
Foreign travelling	-	-
Fee and subscription	-	-

**For Goel And Son's Golden Park Pvt. Ltd.**

*Kamdeep*  
**Authorised Signatory**

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)  
3. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-March-2025

3.26 CONTINGENT LIABILITIES AND COMMITMENTS: There are no contingencies as at the balance sheet date(Previous year Nil).

3.27 SEGMENT REPORTING

The Company's exclusive business is providing contractual construction services and as such in the opinion of the management there is no reportable segment as per the Accounting Standard - 17 on 'Segment Reporting'.

3.28 In the opinion of the board of directors, current assets, loans and advances have a value on realization which is not less than the amount at which they are stated in the balance sheet, if realised in the ordinary course of business & provisions of all known liabilities have been adequately made in the accounts.

3.29 Inventories - Land Held for Development

As at the balance sheet date, the inventories include rural agricultural land acquired and held by the company for the purpose of future plotting and development

3.30 ADDITIONAL REGULATORY INFORMATION

\*\*\*\*\* Return on capital employed has decreased on account of capital blockage for initial phase of land plotting project setup

b. Title deeds of Immovable Property held are in name of the Company.

c. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

d. The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.

e. The Company does not have any transactions with struck-off companies

f. The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.

g. The Company does not have layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.

h. The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall;

(i) 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  
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

i. The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;

(i) 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  
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

j. The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 ( such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

k. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

As per our report of even date

For Gaurav Shiv & Associates  
Chartered Accountants  
FRN : 042711N

CA GAURAV GUPTA  
Proprietor  
MRN : 465072  
Place : Delhi

For and on behalf of the Board of Directors

For Goel & Son's Golden Park Pvt. Ltd.

Goel & Son's Golden Park Pvt. Ltd.

SUNIL GOEL  
(DIRECTOR)

UMANG SANGHVI  
(DIRECTOR)

Director

(DIN NO. 09480855)

(DIN NO. 09480854)

Director

Date : 23-08-2025  
UDIN : 25965072BMGRWN4798

For Goel And Son's Golden Park Pvt. Ltd.

Kamlesh

Authorised Signatory

GOEL & SON'S GOLDEN PARK PRIVATE LIMITED (CIN: U45309DL2022PTC392896)

CIN: U45309DL2022PTC392896

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

3.9 PROPERTY, PLANT AND EQUIPMENT

Particulars	Land	Furniture & Fixture	Computers	Office Equipments	Plant & Machinery	(in Rs )
						Total
Gross Carrying Value						
At April 1, 2023	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Deletion/ adjustments	-	-	-	-	-	-
At March 31, 2024	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-
Deletion/ adjustments	-	-	-	-	-	-
At March 31, 2025	-	-	-	-	-	-
Accumulated Depreciation						
At April 1, 2023	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-
Deletion/ adjustment	-	-	-	-	-	-
At March 31, 2024	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-
Deletion/ adjustment	-	-	-	-	-	-
At March 31, 2025	-	-	-	-	-	-
Net carrying value as at March 31, 2025	-	-	-	-	-	-
Net carrying value as at March 31, 2024	-	-	-	-	-	-

For Goel And Son's Golden Park Pvt. Ltd

*Kam bijya*

Authorised Signatory