



राजस्थान RAJASTHAN

AFFIDAVIT CUM DECLARATION

BL 052529

Affidavit cum Declaration of Sh. Anjani Kumar Aggarwal S/o Mahaveer Prasad R/o House No 6, Tilak Nagar, Sri Ganganagar being Director of M/s Anandam Heights Developers Private Limited for the proposed project "SHREENATH ENCLAVE SECTOR 2(B)" situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001 duly authorized by board vide Board Resolution dated 08.05.2023. M/s Anandam Heights Developers Private Limited through its Director, Sh. Anjani Kumar Aggarwal S/o Mahaveer Prasad R/o House No 6, Tilak Nagar, Sri Ganganagar duly authorized by the promoter do hereby solemnly declare, undertake and state as under: -

1. That our Project Name is Shreenath Enclave Sector 2(B) situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001 is our new project.
2. That we have not accepted any advance / booking from the allottees towards the booking of the plots till date and shall not accept till the time our project gets registered with RERA Authority.
3. That if any contradiction arises in near future the company Anandam Heights Developers Private Limited (Promoter) will be responsible for the same.

Date: - 11-10-23

ATTESTED
Mahadev Prasad Midha
01/11/2023
MAHADEV PRASAD MIDHA
Advocate & Notary
Sri Ganganagar (Raj.)

Deponent
For M/s Anandam Heights Developers Private Limited
For Anandam Heights Developers Pvt.Ltd.

Anjani Kumar Aggarwal
DIRECTOR
Director

Identified by Sh. Sahil Sani
S/o Sh. Anandam Prasad Sani
R/o Sadulshahar
USD-2557 75808646 साहित्य

राहुल मोवल, मुद्रांक विक्रेता, मिर्जेवाला, अनुज्ञा पत्र संत्र 50/2023

मुद्रांक वेल्थ व क्रम संख्या 100/1-23/15

रजिस्टर क्रम संख्या 642 दिनांक 23/1/23

मुद्रांक क्रेता का नाम श्री. राजेश हरिहर रत्नपुत्र

पिता/पति का नाम श्री. वि. रत्नपुत्र

पता अ. 1

प्रयोजन 6/1/23

हस्ते क्रय की दशा में हस्ते का नाम पता 6/1/23

क्रेता/हस्ते के हस्ताक्षर राहुल मोवल मुद्रांक विक्रेता के हस्त राहुल मोवल



मिर्जेवाला, मुद्रांक विक्रेता, अनुज्ञा पत्र संत्र 50/2023

2023/01/23

ATTESTED

2023/01/23
MIRAJWALA
REGISTRAR

2023/01/23



राजस्थान RAJASTHAN

Affidavit cum Declaration

I, Mr. Anjani Kumar Aggarwal, S/o Mahaveer Prasad aged 47 years R/o House No 6, Tilak Nagar, Sri Ganganagar, Rajasthan - 335001 duly authorized by Board Resolution dated 8th May 2023 of the company "Anandam Heights Developers Private Limited" of the said proposed project "SHREENATH ENCLAVE SECTOR 2(B)" do hereby solemnly declare, undertake and state as under:

1. Our designated Bank Account for the project "SHREENATH ENCLAVE SECTOR 2(B)" is as under;

NAME	RERA ACC FOR SHREENATH ENCLAVE SECTOR 2B ANANDAM HEIGHTS DEVELOPERS PVT LTD
BANK	Union Bank of India
BRANCH NAME	Sri Ganganagar
IFSC CODE	UBIN0906549
BANK ACCOUNT NUMBER	065421010000109

2. Further, I declare that any amount withdrawn from the designated Bank Account shall be used only for our project SHREENATH ENCLAVE SECTOR 2(B).

3. Further, I declare that Bank Account shall not be shared for any other real estate project or any other purpose whatsoever.

ATTESTED

Mahadev Prasad Midha
01/11/2023
MAHADEV PRASAD MIDHA
Advocate & Notary
Sri Ganganagar (Raj.)

Anandam Heights Developers Pvt. Ltd.

Deponent

Verification

DIRECTOR

I, Mr. Anjani Kumar Aggarwal, S/o Mahaveer Prasad aged 47 years R/o House No 6, Tilak Nagar, Sri Ganganagar, Rajasthan - 335001 do hereby verify that the contents in Para 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed therefrom.

Verified by me at Sri Ganganagar on this 10th October 2023.

Anandam Heights Developers Pvt. Ltd.

ATTESTED

Mahadev Prasad Midha
01/11/2023
MAHADEV PRASAD MIDHA
Advocate & Notary
Sri Ganganagar (Raj.)

Deponent
DIRECTOR

Identified by Sh. *Sahil*
S/o Sh. *Anandam Heights Pvt. Ltd.*
40 Sadulshahar
UJD-25777808246

साहिल

राहुल गोयल, मुद्रांक विक्रेता, मिर्ज़ावाला, अनुज्ञा पत्र सं. 50/2023

मुद्रांक वेल्ड व क्रम संख्या 100/

रजिस्ट्रार क्रम संख्या 642 दिनांक 22/9/23

मुद्रांक क्रेता का नाम श्री. इताराम शर्मा

पिता/पति का नाम श्री. रामेश्वर शर्मा

पता अ. 5

प्रयोजन कै. गिरि. 8

हस्ते क्रय की दशा में हस्ते का नाम पता कै. गिरि. 8

लेता/हस्ते के हस्ताक्षर अ. 5 मुद्रांक विक्रेता का अ. 5



अ. 5

अ. 5

अ. 5

अ. 5

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

Email id aahdpl51@gmail.com

Contact No. 9414246142

DECLARATION

In reference to our project "SHREENATH ENCLAVE SECTOR 2(B)" situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001. It is declared that the "NOC FOR ENVIRONMENT", "NOC FOR FIRE", "NOC FOR AIRPORT AUTHORITY OF INDIA" is not applicable as of now on the said project. If required in near future, the same shall be obtained and provided at the earliest.

Date: 11-10-2023

Place: Sri Ganganagar

FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

For Anandam Heights Developers Pvt.Ltd.

ANJANI KUMAR AGGARWAL

DIRECTOR

Director

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

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DECLARATION

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Date:11-10-2023

Place: Sri Ganganagar

FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

For Anandam Heights Developers Pvt.Ltd.



DIRECTOR

ANJANI KUMAR AGGARWAL

Director

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

Email id aahdpl51@gmail.com

Contact No. 9414246142

DECLARATION FOR NO CRIMINAL RECORD

In reference to our project "SHREENATH ENCLAVE SECTOR 2(B)" situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001. It is declared that no criminal case is pending against the company or any director of the company, neither anyone of them have been convicted in any criminal case in the past.

There is no litigation pending against the land and the Project in any court.

Date:11-10-2023

Place: Sri Ganganagar

FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

For Anandam Heights Developers Pvt.Ltd.



DIRECTOR
ANJANI KUMAR AGGARWAL

Director

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

Email id aaahdpl51@gmail.com

Contact No. 9414246142

DECLARATION OF NO ENCUMBRANCE

In reference to our project "SHREENATH ENCLAVE SECTOR 2(B)" situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001. It is declared that the project land is free from all encumbrances and is not mortgaged with any Bank / Financial Institution.

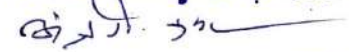
The RERA Authority shall be intimated for any change in the encumbrance in relation to the said project takes place.

Date:11-10-2023

Place: Sri Ganganagar

FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

For Anandam Heights Developers Pvt.Ltd.



DIRECTOR
ANJANI KUMAR AGGARWAL

Director

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

Email id aahdpl51@gmail.com

Contact No. 9414246142

DECLARATION

In reference to our project "SHREENATH ENCLAVE SECTOR 2(B)" situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001. It is declared that we have not yet appointed any Contractor, H-VAC Consultants, Real Estate Agent or any other Consultants other than CA, Architect and Engineer as on date. The details of CA, Engineer, Architect had already been updated on portal. As and when we will appoint any other consultants for the project we will inform RERA authority accordingly before completion of project.

Date:11-10-2023

Place: Sri Ganganagar

FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

For Anandam Heights Developers



DIRECTOR

ANJANI KUMAR AGGARWAL

Director

FORM-A

[see rule 3(2)]

**APPLICATION FOR REGISTRATION OF
PROJECT**

To

The Real Estate Regulatory

Authority Rajasthan, Jaipur

Sir,

We hereby apply for the grant of registration of our project "**SHREENATH ENCLAVE SECTOR 2(B)**" situated at **Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001.**

1. The requisite particulars are as under: -

- (i) Status of the applicant, whether individual / company / proprietorship firm / society / trust / limited liability partnership / competent authority:

Company

(ii) *(In case of Firm / society / trust / company / limited liability partnership / competent authority etc.)*

- (a) Name: **ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED**
- (b) Address: **D-55 JYOTI MARG BAPU NAGAR JAIPUR**
- (c) Copy of Registration Certificate as firm / society / trust / company / limited liability partnership / competent authority etc.: **Copy Attached**
- (d) Main Objects : **Copy Attached**
- (e) Name, photograph and address of Directors: **Details Attached**

S.No	Name and address	Designation	Photo
1	Yash Gupta S/o Ravi Shankar Gupta R/o 3-E-1 Jawahar Nagar Sri Ganganagar	Director	
2.	Rishabh Gupta S/o Dinesh Kumar Gupta R/o 51-G Block, Ward No.26 Sri Ganganagar	Director	
3.	Prem Rattan Singhal S/o Durga Prasad Singhal R/o 4-D-02 Jawahar Nagar Sri Ganganagar	Director	
4.	Ajay Singhal S/o Shyam Lal Singhal R/o 4-D-2 Jawahar Nagar Sri Ganganagar	Director	
5.	Anjani Kumar Aggarwal S/o Mahabir Prashad Chachan R/o House No. 6 Tilak Nagar VTC Sri Ganganagar	Director 	

6.	Hemant Kumar Singal S/o Shyam Lal Singal R/o R D-8 Ridhi Sidhi Enclave – 1 Sri Ganganagar	Director	
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(iii) PAN Number of the promoter: **AALCA5241P (Copy Attached)**

(iv) Name and address of the bank or banker with which account in terms of sub- clause (D) of clause (I) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained at **Union Bank Of India Sri Ganganagar**

(v) Details of project land: **Land is situated at Chak 4 M.L. Square No. 47 Killa No. 20(part), 21 & Square No. 68 Killa No. 1, 10, 11, 20, 21 Tehsil & District Sri Ganganagar (Raj.) 335001.**

(vi) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending etc.

A) Shreenath Enclave :- INPROGRESS

B) Shreenath Homes :- INPROGRESS

C) Shreenath Homes Sector 2 :- INPROGRESS

D) Shreenath Enclave Sector 03 :- INPROGRESS

E) Shreenath Homes Sector-2 :- INPROGRESS

(vii) Agency to take up external development works Self Development: **-All work shall be completed by the promoter**

(viii) **PAYMENT DETAILS**

(ix) Any other information the applicant may like to furnish:- **N/A**

2. We enclose the following documents in triplicate, namely:-

- (i) authenticated copy of the PAN card of the promoter: **Copy Attached**
- (ii) audited balance sheet of the promoter for the preceding financial year: **Copy Attached.**
- (iii) copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **Copy Attached**
- (iv) the details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **Search Report Copy Attached**
- (v) where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **Not Applicable**
- (vi) an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Copy Attached**
- (vii) the sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **Copy Attached**
- (viii) the plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **Documents Attached**
- (ix) the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Copy Attached**
- (x) proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Copy Attached**
- (xi) the number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: **Not Applicable**
- (xii) the number and areas of garage for sale in the project: **Not Applicable**

For Anandam Heights Developers Pvt. Ltd.



DIRECTOR

(xiii) the number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **Not Applicable**

(xiv) the names and addresses of his real estate agents, if any, for the proposed project: **Not Applicable**

(xv) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: **Not Applicable**

(xvi) a declaration in Form-B. **Copy Attached**

(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

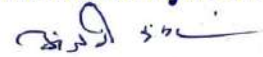
3. We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made thereunder, namely:-

(i) As attached

4. We solemnly affirm and declare that the particulars given in herein are correct to our knowledge and belief.

Yours faithfully,

For M/s Anandam Heights Developers Private Limited
For Anandam Heights Developers Pvt. Ltd.



DIRECTOR

Anjani Kumar Aggarwal
Director

Date: October 11, 2023

Place: Sri Ganganagar

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

CIN:-U70101RJ2013PTC042070

D-55 JYOTI MARG BAPU NAGAR JAIPUR RJ 302015 IN

Email id aahdpl51@gmail.com

Contact No. 9414246142

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE BOARD OF DIRECTORS OF ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED HELD ON MONDAY 8th DAY OF MAY 2023 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT D-55 JYOTI MARG BAPU NAGAR JAIPUR.

"RESOLVED THAT Shri Anjani Kumar Aggarwal, Director of the Company be and is hereby authorized to sign, submit, execute all deeds including all necessary papers, letters, forms, etc. to be submitted by the company in connection with "authorizing the personnel of the company for the proceedings of registration of the project "SHREENATH ENCLAVE SECTOR 2" situated at Killa No. 1, 2, 3, 4(part), 7 to 10(each part) Square No. 47 & Killa No. 7 to 10(each part), 14(part), 19(part), 20(part), 11, 12, 13 Square No. 47 & Killa No. 20(part), 21 Square No. 47, Killa No. 1, 10, 11, 20, 21 Square No. 68 & Killa No. 19(part), 22 Square No. 47, Killa No. 2, 9, 12, 19(part), 22 Square No. 68 Chak 4 M.L. Tehsil & District Sri Ganganagar (Raj.) 335001. with RERA". The acts done by him shall be binding on the company, until the same is withdrawn by giving a written notice thereof."

"RESOLVED FURTHER THAT a true copy of this resolution be submitted to the authorities signed by all the director of the company"

Date: 08-05-2023

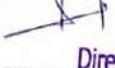
FOR ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

Place: Sri Ganganagar


YASH GUPTA
Director
Anandam Heights Developers Private Limited


RISHABH GUPTA
Director
Anandam Heights Developers Private Limited


AJAY SINGHAL
Director
Anandam Heights Developers Private Limited


HEMANT KUMAR SINGHAL
Director
Anandam Heights Developers Private Limited


PREM RATTAN SINGHAL
Director
Anandam Heights Developers Private Limited


ANJANI KUMAR AGGARWAL
Director

**Audit Report
and
Balance Sheet
of**

ANANDAM

Financial Year

2021-22

Assessment Year

2022-23

Auditors

NEERAJ CHAWLA & CO.

Chartered Accountants

75-Adarsh Nagar

Sri Ganganagar

Ph. 0154 - 2485250, Mob. 94142-10450, email :
neerajchawlaca@gmail.com

**NEERAJ CHAWLA
AND COMPANY**

Chartered Accountants



75, ADARSH NAGAR, SRI
GANGANAGAR 335001
neerajchawlaca@gmail.com
9414210450

INDEPENDENT AUDITOR'S REPORT

To the Members of **ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

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

Information other than the financial statements and auditors' report thereon

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

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

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

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

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls don't apply to the company as per exemption provided by MCA in circular GSR 583(E) hence no reporting has been done in this respect.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,

whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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

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

Place:-SRI
GANGANAGAR
Date: 04/09/2022
UDIN:
22076563BBOXKC7522

For NEERAJ CHAWLA AND COMPANY
Chartered Accountants
FRN: 0007467C

Sd/-

NEERAJ CHAWLA

(PROPRIETOR)

Membership No. 076563



Annexure 'A'

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

We report that:

- (i)
 - (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 - (B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii)
 - (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
 - (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other

parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
 - (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
 - (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on

short term basis have been used for long term purposes by the company.

- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2022. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2022. Accordingly, clause 3(ix)(f) is not applicable.
- (x)
 - (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi)
 - (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
 - (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
 - (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv)
 - (a) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business;
 - (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with

him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-SRI
GANGANAGAR
Date: 04/09/2022

For NEERAJ CHAWLA AND COMPANY
Chartered Accountants
FRN: 0007467C

NEERAJ CHAWLA

(PROPRIETOR)
Membership No. 076563

Balance Sheet as at 31st March 2022

₹ in thousand

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	150.00	150.00
Reserves and surplus	2	17,348.28	6,518.94
Money received against share warrants		-	-
		17,498.28	6,668.94
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	3	-	-
Other long term liabilities		-	-
Long-term provisions	4	-	-
Current liabilities			
Short-term borrowings	5	8,582.02	81,495.49
Trade payables	6	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		4,025.97	6,928.25
Other current liabilities	7	92,558.11	26,803.40
Short-term provisions	4	3,730.19	2,288.84
		1,08,896.28	1,17,515.97
TOTAL		1,26,394.57	1,24,184.91
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		2,415.18	984.30
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	3	66.42	35.47
Long-term loans and advances	9	-	-
Other non-current assets		-	-
		2,481.60	1,019.76
Current assets			
Current investments		-	-
Inventories	10	91,560.17	1,12,493.47
Trade receivables	11	-	7,635.74
Cash and cash equivalents	12	5,746.88	509.18
Short-term loans and advances	9	19,276.27	2,524.12
Other current assets	13	7,329.65	2.64
		1,23,912.97	1,23,165.15
TOTAL		1,26,394.57	1,24,184.91

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NEERAJ CHAWLA AND COMPANY

Chartered Accountant
(FRN: 0007467C)



NEERAJ CHAWLA
PROPRIETOR
Membership No.: 076563
Place: SRI GANGANAGAR
Date: 04/09/2022
UDIN :
22076563BBOXKC7522

For and on behalf of the Board of Directors


YASH GUPTA
Director
DIN: 08415913


RISHABH GUPTA
Director
DIN: 08415960

Statement of Profit and loss for the year ended 31st March 2022

₹ in thousand

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	14	✓ 2,16,547.67	93,938.96
Less: Excise duty		-	-
Net Sales		2,16,547.67	93,938.96
Other income	15	✓ 1,777.26	37.23
Total Income		2,18,324.93	93,976.19
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		✓ 33,651.28	53,000.15
Changes in inventories	16	20,933.30	(24,124.38)
Employee benefit expenses	17	3,575.40	3,054.21
Finance costs	18	✓ 5,831.89	8,293.96
Depreciation and amortization expenses	19	✓ 584.20	304.61
Other expenses	20	1,38,927.71	43,688.23
		2,03,503.78	84,216.77
Total expenses		14,821.15	9,759.42
Profit before exceptional, extraordinary and prior period items and tax		-	-
Exceptional items		14,821.15	9,759.42
Profit before extraordinary and prior period items and tax		-	-
Extraordinary items		-	-
Prior period item		14,821.15	9,759.42
Profit before tax		-	-
Tax expenses	21	3,730.19	2,288.84
Current tax		(30.96)	(31.95)
Deferred tax		-	-
Excess/short provision relating earlier year tax		11,121.92	7,502.53
Profit(Loss) for the period		-	-
Earning per share-in ₹	22		
Basic			
Before extraordinary Items		741.46	500.17
After extraordinary Adjustment		741.46	500.17
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS 23

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For NEERAJ CHAWLA AND
COMPANY

Chartered Accountant
(FRN: 0007467C)

NEERAJ CHAWLA
PROPRIETOR
Membership No: 076563
Place: SRI GANGANAGAR
Date: 04/09/2022
UDIN :
22076563BBOXKC7522

For and on behalf of the Board of
Directors


YASH GUPTA
Director
DIN: 08415913


RISHABH GUPTA
Director
DIN: 08415960

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

₹ in thousand

	PARTICULARS	31st March 2022	31st March 2021
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	14,821.15	9,759.42
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	584.20	304.61
	Finance Cost	5,831.89	-
	Interest received	(1,763.11)	(36.65)
	Other Inflows / (Outflows) of cash	-	(120.50)
	Operating profits before Working Capital Changes	19,474.13	9,906.88
	Adjusted For:		
	(Increase) / Decrease in trade receivables	7,635.74	(7,635.74)
	Increase / (Decrease) in trade payables	(2,902.28)	12,864.70
	(Increase) / Decrease in inventories	20,933.30	(24,124.38)
	Increase / (Decrease) in other current liabilities	63,465.88	-
	(Increase) / Decrease in Short Term Loans & Advances	(16,752.15)	-
	(Increase) / Decrease in other current assets	(7,327.01)	-
	Cash generated from Operations	84,527.61	(8,988.53)
	Income Tax (Paid) / Refund	-	(2.64)
	Net Cash flow from Operating Activities(A)	84,527.61	(8,991.17)
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(2,015.09)	(1,231.54)
	Interest Received	1,763.11	36.65
	Cash advances and loans made to other parties	-	(2,274.25)
	Net Cash used in Investing Activities(B)	(251.97)	(3,469.14)
C.	Cash Flow From Financing Activities		
	Finance Cost	(5,831.89)	-
	Increase in / (Repayment) of Short term Borrowings	(72,913.47)	12,741.31
	Other Inflows / (Outflows) of cash	(292.58)	-
	Net Cash used in Financing Activities(C)	(79,037.94)	12,741.31
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	5,237.70	281.00
E.	Cash & Cash Equivalents at Beginning of period	509.18	228.18
F.	Cash & Cash Equivalents at End of period	5,746.87	509.18
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	5,237.70	281.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NEERAJ CHAWLA AND COMPANY

Chartered Accountant

(FRN: 0007467C)

For and on behalf of the Board of Directors

NEERAJ CHAWLA
PROPRIETOR
Membership No.: 076563
Place: SRI GANGANAGAR
Date: 04/09/2022

UDIN :
22076563BBOXKC7522

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

YASH GUPTA
Director
DIN: 08415913

RISHABH GUPTA
Director
DIN: 08415960

Notes to Financial statements for the year ended 31st March 2022

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

Note No. 1 Share Capital

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
500000 (31/03/2021:500000) Equity shares of Rs. 10.00/- par value	5,000.00	5,000.00
Issued :		
15000 (31/03/2021:15000) Equity shares of Rs. 10.00/- par value	150.00	150.00
Subscribed and paid-up :		
15000 (31/03/2021:15000) Equity shares of Rs. 10.00/- par value	150.00	150.00
Total	150.00	150.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in thousand

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	15,000	150.00	15,000	150.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	15,000	150.00	15,000	150.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Ajay Singhal	5,000	33.33	5,000	33.33
Equity [NV: 10.00]	Prem Rattan Singhal	2,500	16.67	2,500	16.67
Equity [NV: 10.00]	Rishabh Gupta	2,500	16.67	2,500	16.67
Equity [NV: 10.00]	Yash Gupta	2,500	16.67	2,500	16.67
Equity [NV: 10.00]	Dinesh Kumar Gupta	1,250	8.33	1,250	8.33
Equity [NV: 10.00]	Ravi Shanker Gupta	1,250	8.33	1,250	8.33
	Total :	15,000	100.00	15,000	100.00

Note No. 2 Reserves and surplus

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	6,518.94	(863.10)
Add: Profit for the year	11,121.92	7,502.53
Less: Charity and Donations	-	(111.55)
Less: Interest on Late Payment of TDS	(1.42)	(8.95)
Less: Interest on IT Paid	(291.16)	-
Closing Balance	17,348.28	6,518.93
Balance carried to balance sheet	17,348.28	6,518.93

Note No. 3 Deferred Tax

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Deferred tax assets		
Deferred tax	66.42	35.47
Gross deferred tax asset	66.42	35.47
Net deferred tax assets	66.42	35.47
Net deferred tax liability	-	-

Note No. 4 Provisions

₹ in thousand

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision	-	3,730.19	3,730.19	-	2,288.84	2,288.84
	-	3,730.19	3,730.19	-	2,288.84	2,288.84
Total	-	3,730.19	3,730.19	-	2,288.84	2,288.84

Note No. 5 Short-term borrowings

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Loans and Advances from related parties		
Loans directors Unsecured	6,048.39	45,000.93
Loans and advances from others unsecured	2,401.69	34,999.81
	8,450.08	80,000.74
Other Loans and advances		
Other Loan unsecured	131.93	1,494.75
	131.93	1,494.75
	-	-
Total	8,582.02	81,495.49

Note No. 6 Trade payables

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others		
Sundry Creditors	4,025.97	6,928.25
	4,025.97	6,928.25
Total	4,025.97	6,928.25

Note No. 7 Other current liabilities

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		
TDS Payable	717.84	629.06
Salary payable	489.20	1,021.50
Advance Receipts against Plots	91,343.83	23,760.02
Audit fees payable	7.25	21.00
Shankar seeds pvt. ltd.	-	1,371.82
	92,558.11	26,803.40
Total	92,558.11	26,803.40



D-55, JYOTI MARG, BAPU NAGAR, JAIPUR-302015
 CIN : U70101RJ2013PTC042070
 Ph No : 9772848888
 Email : aahdpl51@gmail.com

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Particulars														₹ in thousand	
Assets		Gross Block						Accumulated Depreciation/ Amortisation				Net Block			
		Useful Life (in Years)	Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2022	Balance as at 31st March 2021	
A	Tangible assets														
	Own Assets														
	Machinery	15.00	200.94	354.00	-	-	-	-	554.94	23.95	52.10	-	76.05	176.99	
	Furniture and Fixture	10.00	41.70	143.71	-	-	-	-	185.41	10.37	33.37	-	43.74	31.34	
	Office Equipments	10.00	3.20	545.36	-	-	-	-	548.56	0.08	89.92	-	89.99	3.13	
	Water Cooler	10.00	29.50	-	-	-	-	-	29.50	5.13	6.31	-	11.44	24.37	
	Motorcycle	8.00	65.70	60.02	-	-	-	-	125.72	5.27	27.66	-	32.93	60.44	
	Car	8.00	355.00	-	-	-	-	-	355.00	90.83	82.51	-	173.34	264.17	
	Tractor	8.00	605.10	912.00	-	-	-	-	1,517.10	181.23	292.32	-	473.56	423.87	
Total (A)			1,301.14	2,015.09	-	-	-	-	3,316.23	316.84	584.20	-	901.05	984.30	
P.Y Total			69.60	1,231.54	-	-	-	-	1,301.14	12.23	304.61	-	316.84	57.37	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Note No. 9 Loans and advances

₹ in thousand

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Capital Advances				
Unsecured, considered good	-	666.96	-	151.57
	-	666.96	-	151.57
Loans and advances to related parties				
Unsecured, considered good	-	18,109.31	-	2,372.55
	-	18,109.31	-	2,372.55
Other loans and advances				
Unsecured, considered good(Head)	-	500.00	-	-
	-	500.00	-	-
Total	-	19,276.27	-	2,524.12

Note No. 10 Inventories

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
WIP	91,560.17	1,12,493.47
Total	91,560.17	1,12,493.47

Note No. 11 Trade receivables

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	-	-
Unsecured, Considered Good	-	7,635.74
Doubtful	-	-
Total	-	7,635.74

(Current Year)

₹ in thousand

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	-	-	-	-
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

(Previous Year)

₹ in thousand

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	7,635.74	-	-	-	-	7,635.74
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note No. 12 Cash and cash equivalents

₹ in thousand



Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
CA With Schedule Bank	5,013.90	243.93
Total	5,013.90	243.93
Cash in hand		
Cash in hand	732.99	265.25
Total	732.99	265.25
Total	5,746.88	509.18

Note No. 13 Other current assets

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
TDS	2.64	2.64
Advance Tax/TDS 2021-22	3,841.62	-
Accrued Interest	1.20	-
Cheques Received but not cleared	234.18	-
Advance For Land	3,000.00	-
Electricity Security	250.00	-
Total	7,329.65	2.64

Note No. 14 Revenue from operations

₹ in thousand

Particulars	31st March 2022	31st March 2021
Other operating revenues		
Sale of plot	2,16,547.67	93,938.96
	2,16,547.67	93,938.96
Net revenue from operations	2,16,547.67	93,938.96

Note No. 15 Other income

₹ in thousand

Particulars	31st March 2022	31st March 2021
Interest Income	1,763.11	36.65
Other non-operating income		
Rounded off	-	0.58
Discount	14.15	-
	14.15	0.58
Total	1,777.26	37.23

Note No. 16 Changes in inventories

₹ in thousand

Particulars	31st March 2022	31st March 2021
Inventory at the end of the year		
Work-in-Progress	91,560.17	1,12,493.47
	91,560.17	1,12,493.47
Inventory at the beginning of the year		
Work-in-Progress	1,12,493.47	88,369.09
	1,12,493.47	88,369.09
(Increase)/decrease in inventories		
Work-in-Progress	20,933.30	(24,124.38)
	20,933.30	(24,124.38)

Note No. 17 Employee benefit expenses

₹ in thousand

Particulars	31st March 2022	31st March 2021
Salaries and Wages		
Salary and wages	3,575.40	2,864.00
	3,575.40	2,864.00
Staff welfare Expenses	-	190.21



Total	3,575.40	3,054.21
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Note No. 18 Finance costs

₹ in thousand

Particulars	31st March 2022	31st March 2021
Interest	5,831.89	8,293.96
Total	5,831.89	8,293.96

Note No. 19 Depreciation and amortization expenses

₹ in thousand

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	584.20	304.61
Total	584.20	304.61

Note No. 20 Other expenses

₹ in thousand

Particulars	31st March 2022	31st March 2021
Director's remuneration	600.00	400.00
Bank charges	9.87	5.63
Advertising expenses	200.00	133.30
Electricity expenses	538.09	454.62
Audit fees	21.00	21.00
Rent	-	66.00
Telephone expenses	-	8.70
Miscellaneous expenditure	1,37,154.16	42,598.99
Other expenditure	77.90	-
Legal consultancy fees	41.25	-
Security expenses	79.44	-
Promotional expenses	206.00	-
Total	1,38,927.71	43,688.23

Note No. 21 Current tax

₹ in thousand

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	3,730.19	2,288.84
Total	3,730.19	2,288.84

Note No. 5(a) Short-term borrowings: Loans directors Unsecured

₹ in thousand

Particulars	As at 31st March 2022 Amount	As at 31st March 2021 Amount
Ajay Singhal	3,462.14	14,551.81
Hemant Kumar Singal	-	4,621.44
Prem Rattan Singhal	544.12	4,139.78
Anjani Kumar Aggarwal	511.94	5,177.90
Rishabh Gupta	954.13	9,869.38
Yash Gupta	576.06	6,640.62
Total	6,048.39	45,000.93

Note No. 5(b) Short-term borrowings: Loans and advances from others unsecured

₹ in thousand

Particulars	As at 31st March 2022 Amount	As at 31st March 2021 Amount
Mukesh Singhal	0.29	4,132.59
Dinesh Kumar Gupta	1,099.33	19,157.85
Hari Om Singhal	598.26	553.44



Sarita Aggarwal	160.00	2,160.00
Suman Gupta	196.02	2,749.60
Ravi Shanker Gupta	347.79	5,512.89
Sushma Aggarwal	-	733.44
Total	2,401.69	34,999.81

Note No. 5(c) Short-term borrowings: Other Loan

₹ in thousand

Particulars	As at 31st March 2022 Amount	As at 31st March 2021 Amount
NH62 Infra Developers Pvt. Ltd	-	1,494.75
Jai Shanker Seeds Pvt Ltd	131.93	-
Total	131.93	1,494.75

Note No. 6(a)(a) Trade payables: (B) Others: Sundry Creditors

₹ in thousand

Particulars	31st March 2022	31st March 2021
Balaji Traders	0.59	-
Vijay Iron Store	16.99	-
Sri Ram Steel Works	19.87	-
Kiran Filling Station	27.78	14.92
Siddhi Vinayak	42.75	-
J.T. Spun Pipe Industries	47.50	39.12
Shree Ganapati Traders	64.38	64.17
Gallant Security Service	78.89	-
Usman Khera Filling Station	123.63	-
Bhagwati Sanitary House	185.81	-
Bansal Bricks Udhog	404.70	-
Manish Kumar	635.22	-
Dilip Kumar Dudi	972.46	972.46
Parveen Thekedar	1,194.04	1,194.04
Party Payable	211.37	-
AL Green Nursery	-	55.95
Anil Kumar (Mr Aggarwal)	-	50.00
Ankit Goyal Cont.	-	124.00
Ayush Trading Company	-	82.50
Balaji Enterprises	-	12.43
Bhavesh Enterprises	-	29.40
Daily Needs	-	25.50
Goswami Int Udyog	-	1,325.00
Gupta Iron Store	-	68.08
Gupta Steel	-	50.62
Jai Shree Traders	-	29.02
Labh Singh and Sons	-	22.34
Shiv Int Udyog	-	151.80
Shiva Traders	-	404.83
Shree Balaji Int Udyog	-	2,043.07
Sohan Lal Eng	-	169.00
Total	4,025.97	6,928.25

Note No. 9(a) Loans and advances : Other loans and advances:

Unsecured, considered good(Head)

₹ in thousand

Particulars	As at 31st March 2022	
	Long-term	Short-term
Dinesh Saneja	-	500.00
Total	-	500.00

Note No. 12(a) Cash and cash equivalents: Balance with banks: CA With
Schedule Bank

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
AHDPL MOD A/c NO. 40847592427	178.00	-
AHDPL MOD A/c No. 40860996524	353.00	-
State Bank of India-38755788240	17.78	7.70
State Bank of India-38755789979	5.99	2.32
State Bank of India-65165616440	10.70	222.91
Union Bank of India-065421010000026	3,280.49	-
Union Bank of India-065421010000027	510.56	-
Union Bank of India-380101010120980	347.20	-
Union Bank of India-380101010120981	310.18	-
State Bank of India 1677	-	11.00
Total	5,013.90	243.93

Note No. 20(a) Other expenses: Miscellaneous expenditure

₹ in thousand

Particulars	31st March 2022	31st March 2021
Vehicle Repair & Maintenance Expenses	12.78	90.54
Repair & Maintenance Expenses	360.97	57.71
Development Activities Expenses	1,36,780.41	42,450.74
Total	1,37,154.16	42,598.99

Note No. 22 Earning Per Share

₹ in thousand

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
Basic				
Profit after tax (A)	11,121.92	7,502.53	11,121.92	7,502.53
Weighted average number of shares outstanding (B)	15,000	15,000	15,000	15,000
Basic EPS (A / B)	741.46	500.17	741.46	500.17
Diluted				
Profit after tax (A)	11,121.92	7,502.53	11,121.92	7,502.53
Weighted average number of shares outstanding (B)	15,000	15,000	15,000	15,000
Diluted EPS (A / B)	741.46	500.17	741.46	500.17
Face value per share	10.00	10.00	10.00	10.00

Note number: 24 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.14	1.05	8.57	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.49	12.22	-95.99	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.92	1.12	-17.86	
(e) Inventory turnover ratio	Turnover	Average Inventory	2.12	0.84	152.38	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	56.72	12.30	361.14	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	6.14	7.65	-19.74	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	14.42	16.63	-13.29	
(i) Net profit ratio	Net Profit	Net Sales	0.05	0.08	-37.50	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.79	0.20	295.00	

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Interest Received				
Interest Paid	3660495.00	2171395.00	5314389.00	2979566.00
Remuneration Paid	600000.00	-	400000.00	-
Purchase				
Rent Paid				
Other Payment				

14. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

15. Previous year figures have been regrouped/rearranged wherever necessary.
In terms of Our Separate Audit Report of Even Date Attached.

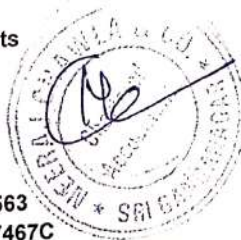
For NEERAJ CHAWLA AND COMPANY

Chartered Accountants

(NEERAJ CHAWLA)
PROPRIETOR
Membership No. 076563
Registration No. 0007467C

Place:- SRI GANGANAGAR

Date: - 04/09/2022



For ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED



YASH GUPTA

Director

DIN : 08415913



RISHABH GUPTA

Director

DIN : 08415960