



KARNANI & CO.

Chartered Accountants

FRN : 005398C
PAN : AAHFK-2945-H

INDEPENDENT AUDITOR'S REPORT

To

The Members of

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

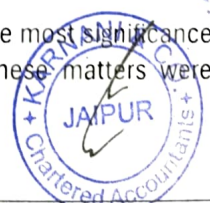
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 read with Rule 7 of the Companies (Accounts) Rules, 2014 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025 and its Profit for the year ended on that date.**

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that in our professional judgement were of the most significance in our audit of the standalone financial statements of the current period. These matters were



Head Office : 3rd Floor, M D Tower, G-15, Nursery Circle, Vaishali Nagar, Jaipur – 302021

Phone : 0141- 2351245, Mobile : 98290-63960, 98290-10172

Web : www.karnanica.com Email : karnani.ca@gmail.com



KARNANI & CO.

Chartered Accountants

FRN : 005398C
PAN : AAHFK-2945-H

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.

We have determined that there are no key audit matters to communicate in our report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

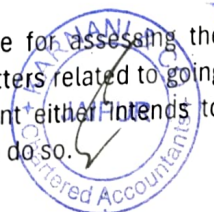
In connection with our audit of the standalone financial statements, our responsibility is to read the information and, in doing so, consider whether the other information is materiality inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or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

Management's Responsibility for the Standalone Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 standalone 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.



Head Office : 3rd Floor, M D Tower, G-15, Nursery Circle, Vaishali Nagar, Jaipur – 302021

Phone : 0141- 2351245, Mobile : 98290-63960, 98290-10172

Web : www.karnanica.com Email : karnani.ca@gmail.com



KARNANI & CO.

Chartered Accountants

FRN : 005398C
PAN : AAHFK-2945-H

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, However we are not 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of



KARNANI & CO.

Chartered Accountants

FRN 005398C
PAN AAHFK-2945-H

the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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 Act, this order is not applicable to the company.

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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



Head Office : 3rd Floor, M D Tower, G-15, Nursery Circle, Vaishali Nagar, Jaipur – 302021

Phone : 0141- 2351245, Mobile : 98290-63960, 98290-10172

Web : www.karnanica.com Email : karnani.ca@gmail.com



KARNANI & CO.

Chartered Accountants

FRN : 005398C
PAN : AAHFK-2945-H

- (e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and.
- (g) With the respect of the others matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the Act.
- (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 has detailed in **Note 1.5(a) of Note 1** to the financial statements, has disclosed the impact of pending litigations on its financial position as on 31st March, 2025.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as on 31st March, 2025.
 - 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 its 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



KARNANI & CO.

Chartered Accountants

FRN : 005398C
PAN : AAHFK-2945-H

- 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 its 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 misstatement.
- v. During the year, the company has not declared and paid any dividend to its shareholders.
- vi. As stated in **Note 1.5(e) of Note 1** to the accompanying standalone financial statements and based on our examination with included test checks, the company, in respect of financial years commencing on 1st April 2023 has not used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility.

Place: Jaipur

Date: 04-09-2025



For KARNANI & CO.
Chartered Accountants

[Amit Mundhra, FCA]
Partner, M.N. 400145
FRN: 005398C
Peer Review Certificate
No. 016855

UDIN: 25400145BMLCKX5094

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

BALANCE SHEET AS AT 31st MARCH, 2025

				[Amount in Rs. Lacs]	
S.N.	Particulars	Note No.	Figures as at 31.03.2025	Figures as at 31.03.2024	
I	EQUITY & LIABILITIES				
(1)	Shareholder's Funds				
	(a) Share Capital	2	25.00	25.00	
	(b) Reserves & Surplus	3	46.43	36.38	
	(c) Money Received against share warrants		-	-	
	Total (1)		71.43	61.38	
(2)	Share Application Money pending allotment		-	-	
(3)	Non Current Liabilities				
	(a) Long Term Borrowings	4	75.30	-	
	(b) Deferred Tax Liabilities (Net)		-	-	
	(c) Other Long Term Liabilities		-	-	
	(d) Long Term Provisions		-	-	
	Total (3)		75.30	-	
(4)	Current Liabilities				
	(a) Short Term Borrowings		-	-	
	(b) Trade Payables	5	-	-	
	(A) Total outstanding dues of Micro Enterprise & Small Enterprise		-	-	
	(B) Total outstanding dues of creditors other than Micro Enterprise & Small Enterprise		80.37	37.17	
	(c) Other Current Liabilities	6	231.81	142.50	
	(d) Short Term Provisions	7	2.38	2.41	
	Total (4)		314.56	182.08	
	TOTAL EQUITY & LIABILITIES		461.29	243.46	
II	ASSETS				
(1)	Non Current Assets				
	(a) Property, Plant, Equipments & Intangible Assets				
	(i) Property, Plant & Equipment		-	-	
	(ii) Intangible Assets		-	-	
	(iii) Capital Work in Progress		-	-	
	(iv) Intangible Assets under Development		-	-	
	Total (1)(a)		-	-	
	(b) Non Current Investments		-	-	
	(c) Deferred Tax Assets (Net)		-	-	
	(d) Long Term Loans & Advances		-	-	
	(e) Other Non Current Assets		-	-	
	Total (1)(b) to (e)		-	-	
(2)	Current Assets				
	(a) Current Investments		-	-	
	(b) Inventories	8	138.65	196.91	
	(c) Trade Receivables		-	-	
	(d) Cash and Cash Equivalents	9	3.37	4.79	
	(e) Short Term Loans and advances	10	319.27	41.77	
	(f) Other Current Assets		-	-	
	Total (2)		461.29	243.46	
	TOTAL ASSETS		461.29	243.46	
	Significant Accounting Policies	1			

Note: See accompanying notes which are forming part of the Financial Statements

For and on behalf of the board

[Dal Chand Gupta]

Director

DIN : 01796134

Date: 04-09-2025

Place: Jaipur

[Prajjval Gupta]

Director

DIN : 09800008

As per our report of even date

FOR KARNANI & CO.

Chartered Accountants

[Anil Mundhra, F.C.A.]

Partner, M.N. 400145



SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile : 9649876634
Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

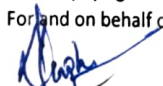
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2025

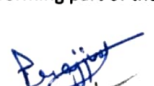
[Amount in Rs lacs]

S.N.	Particulars	Note No.	Figures as at 31.03.2025		Figures as at 31.03.2024	
1	REVENUE					
	Revenue from Operations	11	273.52		83.88	
2	Other Income		-	273.52	-	83.88
3	TOTAL REVENUE (I + II)			273.52		83.88
4	EXPENDITURE					
	Purchases and Development Expense	12	162.99		189.40	
	(Increase)/Decrease in Inventory	13	58.25		(160.28)	
	Employee benefits expenses	14	34.00		41.06	
	Finance Costs	15	0.18		0.31	
	Depreciation and amortization expenses		-		-	
	Other Expenses	16	4.60	260.02	6.35	76.82
	TOTAL EXPENSES			260.02		76.82
5	Profit before exceptional and extraordinary items (3-4)			13.50		7.06
6	Exceptional Items			-		-
7	Profit before extraordinary items (5-6)			13.50		7.06
8	Extraordinary Items			-		-
9	Profit before Tax (7-8)			13.50		7.06
10	Tax Expense	17				
	(i) Current Tax		3.44		1.85	
	(ii) Deferred Tax		-	3.44	-	1.85
11	Profit (Loss) for the priod from continuing operations (9-10)			10.06		5.20
12	Profit (Loss) from discontinuing operations			-		-
13	Tax Expense of discontinuing operations			-		-
14	Profit (Loss) from discontinuing operations after tax (12-13)			-		-
15	Profit (Loss) for the Period (11+14)			10.06		5.20
16	Earnings per equity share	18				
	(i) Basic EPS			4.02		2.08
	(ii) Diluted EPS			4.02		2.08

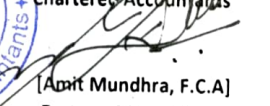
Note: See accompanying notes which are forming part of the Financial Statements

For and on behalf of the board


[Dal Chand Gupta]
Director
DIN : 01796134


[Prajival Gupta]
Director
DIN : 09800008



As per our report of even date
FOR KARNANI & CO.
Chartered Accountants

[Amit Mundhra, F.C.A]
Partner, M.N. 400145

Date: 04-09-2025
Place: Jaipur

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

Note No 1: Summary Of Significant Accounting Policies and Other Explanatory Notes to Financial Statements for the year ended 31" March 2025

1.1 Corporate Information:

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED was incorporated in 08-08-20013 and is engaged in the business of dealing in immovable property. The company has its registered office at Jaipur.

1.2 Basis of preparation of Financial Statements

These financial statements are prepared in accordance with Indian generally accepted accounting principles (GAAP) which Includes mandatory accounting standards as prescribed under section 133 of companies Act, 20213 (Act') read with the companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. The financial statements have been prepared on a going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. The accounting policies have been consistently applied by the company.

1.3 Summary of Significant accounting policies& related disclosures

(a) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized in current and future periods.

(b) Inventories

Inventories under raw materials, work in progress and consumables are valued at cost and finished goods and other items are valued at cost and net realizable value whichever is less. Cost of inventories comprises of all costs of purchases, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Valuation of the inventories has been certified by the management.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

(c) **Cash Flow Statement**

Since the company is a Small Company as defined in The Companies Act 2013, the company has been exempted from presenting the cash flow statement in its financial statements. Hence the cash flow statement has not been prepared.

(d) **Events Occurring After The Balance Sheet Date**

Events occurring after the balance sheet date are those significant events, both favorable and unfavorable, that occur between the balance sheet date and the date on which the financial statements are approved by the board of directors.

There are no such significant events have occurred after the balance sheet date up to the date of approval by the board of directors.

(e) **Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.**

The net profit or loss from ordinary activities have been disclosed in the profit and loss account.

The extra-ordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and therefore not expected to recur frequently or regularly. The profit or loss from extraordinary items have been disclosed separately in the statement of profit and loss.

Any income or expenditure relating to the prior period has also been disclosed in the profit and loss account

There are no changes in accounting policies made during the year by the company.

(f) **Construction Contracts**

The company is not engaged in the business of construction contracts, hence the disclosure requirements relating to the accounting standard 7 is not applicable in the case of the company.

The net profit or loss from ordinary activities and extraordinary activities have been disclosed in the profit and loss account. Any income or expenditure relating


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

(g) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. "The following specific recognition criteria must also be met before revenue is recognized:

- i) Sale of goods: Revenue from the sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The Company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.
- ii) Sale of Services: Revenue in respect of contracts for services is recognized as and when the services are rendered and the related costs are incurred.
- iii) Interest Income: Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.
- iv) Export benefits/incentive: Export entitlements under duty drawback scheme are recognized in the statement of profit and loss when the right to receive credit as per the terms of the scheme is established in respect of the exports made.

(h) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price and any directly attributable cost for bringing the asset to its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Expenditure on account of restoration/ the existing asset beyond its previously assessed standard of performance/ estimated modification/ alteration in plant and machinery, which increases the future benefit from useful life is capitalized. Insurance spares/ stand by equipment's is capitalized as part of respective principal assets.

(i) Depreciation and Amortization

There is no fixed asset held by the company during the year. So no depreciation is charged to profit & loss account.

(j) Foreign currency transactions

The functional currency of the company is INR (Indian National Rupees).


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

i) Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

ii) Conversion

Foreign currency monetary items are converted using the exchange rate prevailing at the reporting date. Non-monetary items which are measured in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

iii) Exchange differences

Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

(k) Government Grants and Subsidies

Government grants are accounted for where there is reasonable certainty that the ultimate collection will be made. Government grant in nature of investment subsidy is credited to Capital Reserve. Other grants in nature of revenue and operations are credited to profit and loss account or reduced from the relevant expenditure. However the company has not received any grant during the year.

(l) Investments

- a. Long term investments are carried at cost. Any decline, other than temporary, in the value of the long term investments, the carrying amount is reduced separately for each individual investment.
- b. Current investments are carried at the lower of the cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investment.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

(m) Employee Benefits

i) Short term employee benefits

Short term benefits to employees have been charged as expense in the profit and loss account of the year in which respective services are rendered by the employee.

ii) Long term employee benefits

Long term benefits to employees have not been recognized as the same are not applicable in the case of company.

(n) Borrowing Costs

Borrowing costs directly attributable to the acquisition / construction of the qualifying assets are capitalized as part of the cost of the asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

(o) Segmental Reporting

The company primarily operates in single business and geographical segment. There are no reportable segments of business as defined under the Accounting standard 17 issued by Institute Of Chartered Accountants Of India.

(p) Related Party Transactions

The company has entered into the following transactions with the related parties as defined under the Companies Act 2013.

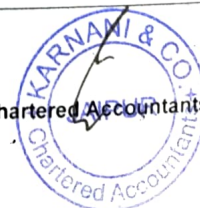
Details of Related Parties

Description of Relationship	Names of Related Parties
Key Managerial Persons	Shri Dal Chand Gupta, Director
	Shri, Prajval Gupta, Director
	Rahul Gupta, Director (Resigned during the year)
	Ayushman Gupta, Director
	Barkha Gupta, Director
	Vijay Kumar Gupta, Director
Relatives of Key Managerial Persons	Poonam Gupta
	Shashi Gupta
	Sunita Gupta
	Ashok Kumar Gupta
Entities over which key management	


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008

[Chartered Accountants]



SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

personnel and their relatives are able to exercise significant influence/ control	Shree Shyam Bhavya Builders Pvt Ltd
Note : Related Parties are identified by the management	

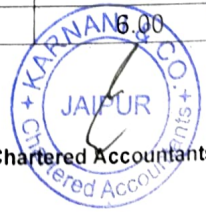
Details of related party transactions during the year ended 31 March, 2025 and balances outstanding as at 31 March, 2025

[Amount in Rs. Lacs]

Particulars	Amount as on 31-03-2025	Amount as on 31-03-2024
Transactions	-	
Remuneraion		
Dal Chand Gupta	6.00	6.00
Prajval Gupta	6.00	6.00
Rahul Gupta	0.00	6.00
Vijay Kumar Gupta	6.00	6.00
Ayushman Gupta	1.00	0.00
Barkha Gupta	4.80	0.00
Salary		
Shashi Gupta	5.00	12.00
Ashok Kumar Gupta	0.00	3.50
Sunita Gupta	1.20	0.00
Rent Paid		
Dal Chand Gupta	1.80	1.80
Balance outstanding		
Long Term Borrowings		
Dal Chand Gupta	15.00	0.00
Vijay Kumar Gupta	60.30	0.00
Short Term Advances		
Rahul Gupta	3.5	3.50
Trade Payables		
Dal Chand Gupta	-	-
Salary Payables		
Dal Chand Gupta	6.80	1.00
Prajval Gupta	6.80	0.80
Poonam Gupta	0.00	6.00


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

Shashi Gupta	3.30	1.70
Sunita Gupta	1.20	0.00
Vijay Kumar Gupta	0.00	5.30
Ayushman Gupta	1.00	0.00
Barkha Gupta	4.80	0.00

(q) Leases

The company has not entered into any Finance Lease arrangement during the period. The company recognizes the Operating Lease payments as an expense in the profit and loss account on a straight-line basis over the lease term.

The company has entered into operating lease agreements for its office premises. These leases have a term of 11 months and include options for renewal with below details.

[Amount in Rs. Lacs]

Particulars	Amount as at 31-03-2025	Amount as at 31-03-2024
Operating Lease payments recognized in the Profit and Loss account for the period	2.00	1.80
Sub Lease payments received recognized in the Profit and Loss account for the period	Nil	Nil

(r) Earnings per Share (EPS)

Basic/ diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) and after reducing the dividend obligation (including dividend distribution tax) on preference shares by the weighted average number of equity shares outstanding during the year.

(s) Taxes on Income

The tax expense is the aggregate of current year tax and deferred tax charged or credited to the profit and loss statement for the year.

- Current tax is the provision made for income tax liability on the profits for the year in accordance with the applicable tax laws.
- Deferred tax is recognized on timing differences, being the difference resulting from the recognition of items in the financial statements and in estimating its current income tax provisions.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

- iii) Deferred tax liability is measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

(t) **Discontinuing Operations**

The company has assessed its operations and confirms that there are no discontinuing operations as defined under Accounting Standard (AS) 24, "Discontinuing Operations," issued by the Institute of Chartered Accountants of India (ICAI)

(u) **Intangible Assets**

Intangible assets are identifiable non-monetary assets without physical substance. The company recognizes an intangible asset if it is probable that the expected future economic benefits attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. The Intangible assets are stated at cost less amortization less impairment, if any. Cost comprises the purchase price and other directly attributable costs

(v) **Impairment of Assets**

The objective of AS-28 is to ensure that the assets of an organization is carried at no more than its recoverable amounts. If the carrying amounts exceeds the recoverable amount, then "loss on impairment of assets" needs to be recognized in the books.

There are no losses from impairment of assets to be recognized in the financial statements.

(w) **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

Particulars	As on 31-03-2025	As on 31-03-2024
Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	0.00	0.00
(b) Guarantees excluding financial guarantees	0.00	0.00
(c) Other moneys for which the company is contingently liable	0.00	0.00
Other Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
(b) Uncalled liability on shares and other investments partly paid	0.00	0.00
(c) Others	0.00	0.00

Details of Provisions during the year

[Amount in Rs. Lacs]

Nature of Provision	Opening Balance	Used / Reversed during the year	Provision made during the Year	Closing Balance
Audit Fee Provision	0.30	-	0.35	0.65
Provision for tax	2.76	2.76	1.76	1.76
Total	3.06	2.76	2.11	2.41

1.4 Additional Regulatory Information:

(a) Title deeds of immovable properties not held in the name of company

There are no such immovable properties where the title deeds are not registered in the name of the company except in the case of lease agreement where company is lessee.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

(b) Fair Value of Property Investments

The company has not obtained any valuation report from the registered valuer as defined under rule 2 of companies (Registered Valuer and Valuation) Rules, 2017 as the same is not required.

(c) Revaluation of Property Plant and Equipment

During the year the company has not conducted any revaluation of property, plant and equipment.

(d) Revaluation of Intangible Assets

During the year the company has not conducted any revaluation of intangible assets.

(e) Loans and Advances to Related Parties

The company has granted the following loans and advances to the related parties.

Loans without specifying the terms of repayment (Amount in Rs. Lacs)

Type of Borrower	Out of Loan Outstanding	Percentage of total loans and advances in nature of loans
Promoters	0.00	0.00%
Directors	0.00	0.00%
KMPs	0.00	0.00%
Related Parties	3.50	1.10%

(f) Capital-work-in-progress (CWIP)

No project of the company is under process.

(g) Intangible assets under Development:

No intangible assets of the company is under development during the year.

(h) Details of Benami Property held:

No proceedings were initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under during the current financial year.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

(i) Borrowings from banks or financial institutions on the basis of security of current assets:

The company has not taken any working capital and term loan facilities from banks against the security of current and non-current assets. The company is not required to submit any quarterly returns and statements to the bank in this regard.

(j) Willful Defaulter:

The Company had not been declared willful defaulter by any bank or Financial Institutions or other lender during the current year.

(k) Relationship with Struck off Companies:

Company did not have any relationships with any struck off company and also not entered into any transaction with any of the struck off companies.

(l) Registration of charges or satisfaction with Registrar of Companies:

There are no such charges which is yet to be registered or satisfied with the Registrar of Companies.

(m) Compliance with number of layers of companies:

Company did not have any holding or subsidiary companies during the current year. Thus it has complied with the rules prescribed for the number of layers of the companies

(n) Compliance with approved Scheme(s) of Arrangements:

During the year, company did not enter into scheme approved in terms of section 230 to 237 and hence effect of same is not required to be given to books of accounts.

(o) Undisclosed Income:

There is no undisclosed income declared by the company during the year.

(p) Corporate Social Responsibility (CSR):

The Company was not covered under section 135 of the companies act during the year.

(q) Details of Crypto Currency or Virtual Currency:

The company did not trade or invest in any Crypto or virtual currency during the current financial year.

(r) Utilization of Borrowed funds and share premium:

The company has not advanced loaned or invested any funds to any other person(s) or entity (ies), including foreign entity (ies) during the current year. The company has not provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

Add.: F-364, JAMES COLONY, SECTOR-3, VIDHYADHAR NAGAR, JAIPUR-302023

CIN: U45201RJ2013PTC043436

Email: dcgupta427@gmail.com Mobile: 9649876634

1.5 Other Disclosures

- (a) *Pending Litigations against the company*- There are no litigations filed against the company and hence there is no impact on the financial position of the company.
- (b) Figures of previous year have been rearranged and regrouped wherever found necessary.
- (c) In the opinion of board of directors of the company the current assets and loans and advances have a value on realization in the ordinary course of the business approximately the amount at which they are stated.
- (d) The balance of banks, trade receivables, trade payables, short term and long term advances, short term and long term borrowings are subject to confirmation and reconciliations from respective parties.
- (e) The Ministry of Corporate Affairs (MCA) has issued a notification (Companies (Accounts) Amendment Rules, 2021) which is effective from 1st April, 2023, states that every company which uses accounting software for maintaining its books of accounts shall use only the accounting software where there is a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all the transactions recorded in the software. The company has not used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility .

1.6 Compliance with related provisions of MSME Act 2006:

In accordance with the provisions of the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006, the entity has received confirmation from a few suppliers/creditors regarding their MSME status. The entity has verified and ensured that all amounts payable to such suppliers/creditors have been paid within the time limits specified under Section 15 of the Act, based on the confirmations received from the suppliers.

During the reporting period, the entity has adhered to these requirements, ensuring that there are no overdue payments to MSME-registered suppliers. The interest for delayed payments to such Creditors, if any, has neither been determined nor paid, as per mutual understanding with the creditors

Additionally, trade payables have been classified accordingly, to the extent of the information is available to the entity, between MSME and others, as per the requirements of the regulations


Dal Chand Gupta
Director
DIN:01796134


Prajval Gupta
Director
DIN:09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

[Amount in Rs. Lacs]

2 Share Capital

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Authorised				
2,50,000 (Previous Year 2,50,000) Equity Shares of Rs 10/- each		25.00		25.00
		25.00		25.00
Issued, Subscribed & Paid Up				
2,50,000 (Previous Year 2,50,000) Equity Shares of Rs 10/- each		25.00		25.00
TOTAL		25.00		25.00

2.1 Reconciliation of shares outstanding at the beginning and at the end of the reporting period

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
	No of Shares	Value of Shares	No of Shares	Value of Shares
Equity Shares				
At the Beginning of the period	250000	25.00	250000	25.00
Issued during the year for cash consideration	0	-	0	-
Issued during the year as bonus shares	0	-	-	-
Outstanding at the end of the period	250000	25.00	250000	25.00

2.2 Terms and Rights attached to Equity Shares

The company has only one class of equity shares having face value per share of Rs. 10 each. Each shareholder is entitled to one vote per equity share.

2.3 Details of Shares held by each shareholder holding more than 5% of share capital

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
	No of Shares	% held	No of Shares	% held
Equity Shares				
Dal Chand Gupta	125000	50.00%	68750	27.50%
Nirmal Kumar Sharma	0	0.00%	25000	10.00%
Vijay Kumar Gupta	125000	50.00%	156250	62.50%

2.4 Change in Shareholding of Promoters

Promoters	As at 31.03.2025		
	No of Shares held	% of total shares	% Change during the year
Dal Chand Gupta	125000	50.00%	22.50%
Nirmal Kumar Sharma	0	0.00%	-10.00%
Vijay Kumar Gupta	125000	50.00%	-12.50%

[Dal Chand Gupta]
Director, DIN : 01796134

[Prajval Gupta]
Director, DIN : 09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dkgupta427@gmail.com, Mobile : 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

[Amount in Rs. La

Promoters	As at 31.03.2024		
	No of Shares held	% of total shares	% Change during the year
Dal Chand Gupta	68750	27.50%	0.00%
Nirmal Kumar Sharma	25000	10.00%	0.00%
Vijay Kumar Gupta	156250	62.50%	0.00%

3 Reserve and Surplus

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Balance in Profit & Loss Account				
(a) At the Beginning of the period		36.38		31.17
(b) Add: Profit during the year	10.06		5.20	
(c) Less: Transitional Depreciation	-		-	
(d) Outstanding at the end of the period (a+b-c)		46.43		36.38
TOTAL		46.43		36.38

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Balance in Securities Premium Account				
(a) At the Beginning of the period		-		-
(b) Add: Additions during the period	-		-	
(c) Less: Appropriations during the year Utilised for issue of Bonus Shares	-		-	
(d) Outstanding at the end of the period (a+b-c)		-		-
TOTAL RESERVES & SURPLUS		46.43		36.38

4 Long Term Borrowings

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Long Term Loans from Directors		75.30		-
TOTAL		75.30		-


[Dal Chand Gupta]
Director, DIN : 01796134


[Prajval Gupta]
Director, DIN : 09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

[Amount in Rs. La

6 Other Current Liabilities

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Advance From customers		231.81		142.50
TOTAL		231.81		142.50

7 Short Term Provisions

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Short term Provisions				
Audit Fees payable	0.45		0.65	
Provision For Income Tax	1.93	2.38	1.76	2.41
TOTAL		2.38		2.41


[Dal Chand Gupta]
Director, DIN : 01796134


[Prajval Gupta]
Director, DIN : 09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

(Amount in Rs. La.

8 Inventories

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Inventories				
Stock of Land		138.65		196.91
[Valued at Cost]				
TOTAL		138.65		196.91

9 Cash and Cash Equivalents

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Balance With Banks				
Union Bank of India	0.16		0.16	
HDFC Bank	1.85		1.94	
ICICI Bank	1.00	3.01	-	2.10
Cash In Hand				
Cash In Hand		0.36		2.68
TOTAL		3.37		4.79

10 Short Term Advances

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Advance to Land Owners	93.00		10.00	
Advances to Suppliers & Employees	4.47		19.97	
Loans and Advances for value to be received	221.80		11.80	
	-	319.27	-	41.77
TOTAL		319.27		41.77

11 Revenue from Operations

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Revenue from Operations				
Revenue from Sale of Land		273.52		83.88
TOTAL		273.52		83.88

12 Purchases and Development Expense

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Material Purchases & Development Expenses		32.71		
Land Purchases		130.28		189.40
TOTAL		162.99		189.40

[Dal Chand Gupta]
Director, DIN : 01796134

[Prajval Gupta]
Director, DIN : 09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

[Amount in Rs. La

13 Increase/Decrease in Inventory

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Stock & WIP at the Beginning of the year	196.91		36.62	
Opening Stock	196.91		36.62	
Stock & WIP at The end of the Year	138.65		196.91	
Closing Stock	138.65	58.25	196.91	(160.28)
(Increase)/Decrease in Inventory		58.25		(160.28)

14 Employee Benefit Expenses

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Employee Benefit Expenses				
Salaries Wages & Staff Welfare Expenses		10.20		17.06
Director's Remuneration		23.80		24.00
TOTAL		34.00		41.06

15 Finance Cost

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Interest Paid				
Interest on Income Tax		0.18		0.31
TOTAL		0.18		0.31

16 Other Expenses

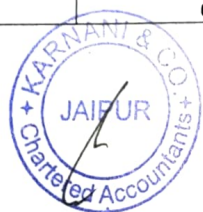
PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Administrative, Selling & Distribution Expenses				
Auditors Remuneration	0.45		0.35	
Advertisement expenses	0.29		0.59	
Bank Charges	0.00		0.01	
Consultancy Fees	0.53		-	
Office Exp	0.54		1.82	
Electric Expenses	0.18		0.62	
Postage & Courier	0.02		0.02	
Rent Expenses	2.00		1.80	
ROC Expenses	0.11		-	
Telephone Expenses	0.30		0.54	
Travelling Expenses	0.18	4.60	0.59	6.35
TOTAL		4.60		6.35

16.1 Details of Auditor's Remuneration

	As at 31.03.2025		As at 31.03.2024	
Audit Fees		0.45		0.35
TOTAL		0.45		0.35


[Dal Chand Gupta]
Director, DIN : 01796134


[Prajval Gupta]
Director, DIN : 09800008


[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634
Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

[Amount in Rs. La

17 Current Tax Expense and Deferred Tax

Tax expense is the aggregate of current year tax and deferred tax charged or credited to the profit and loss account.

i) Current tax is the provision made for the income tax liability on the profits for the year in accordance with the applicable tax laws.

ii) Deferred tax is recognised on timing differences, being the differences resulting from the recognition of items in the financial statements and in estimating its current income tax provisions

iii) Deferred tax asset & liability are measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

As required by the accounting standard - 22, "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, Deferred Tax Liabilities and Assets is calculated and provided for in the following manner.

PARTICULARS	As at 31.03.2025	
A. Deferred Tax Liability		
WDV As per Income Tax Act	-	
WDV As per Companies Act	-	
Difference	-	
Tax Effect of Timing Differences @ 25.168%		-
DTL Created in earlier years		-
DTL Created / (Reversed) during the year		-
B. Deferred Tax Assets		
Timing Differences of Preliminary Expenses	-	
Tax Effect of Timing Differences @ 30.90%	-	-
DTA (Created) / Reversed during the year		-
C. Net Deferred Tax Expenses [A + B]		-

18 Earning Per Share

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Earning Per share from Continuing Operations				
<i>Basic & Diluted</i>				
Net Profit/ (Loss) from Continuing Operations after tax		10.06		5.20
Weighted average number of equity shares		2,50,000		2,50,000
Face Value per Equity Share		10.00		10.00
Earning Per Share Basic & Diluted		4.02		2.08



[Dal Chand Gupta]
Director, DIN : 01796134



[Prajval Gupta]
Director, DIN : 09800008



[Chartered Accountants]

SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

5 Trade Payables

[Amount in Rs.
Lacs]

PARTICULARS	As at 31.03.2025		As at 31.03.2024	
Trade Payables MSME				
Trade Payables for Supplies & Expenses		-		-
Trade Payables Others				
Trade Payables for Supplies & Expenses		80.37		37.17
TOTAL		80.37		37.17

The company has not received the required information from suppliers regarding the status under the Micro, Small and Medium Enterprises Development Act, 2006. Hence disclosures, if any, relating to amount unpaid as at the end of the year end together with interest paid/ payable as required under the said act have not been made.

5.2 Trade Payables Ageing Schedule

Sr No	PARTICULARS	As at 31.03.2025				
		Outstanding for following periods from due date of payment				
		Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	54.60	22.00	-	3.77	80.37
(iii)	Disputed Dues MSME	-	-	-	-	-
(iv)	Disputed Dues Others	-	-	-	-	-
	TOTAL	54.60	22.00	-	3.77	80.37

Sr No	PARTICULARS	As at 31.03.2024				
		Outstanding for following periods from due date of payment				
		Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	27.30	-	-	9.87	37.17
(iii)	Disputed Dues MSME	-	-	-	-	-
(iv)	Disputed Dues Others	-	-	-	-	-
	TOTAL	27.30	-	-	9.87	37.17

[Dal Chand Gupta]
Director, DIN : 01796134

[Prajval Gupta]
Director, DIN : 09800008



SHREE KHATU SHYAM COLONIZERS PRIVATE LIMITED

CIN : U45201RJ2013PTC043436, Email : dcgupta427@gmail.com, Mobile - 9649876634

Registered Office : F-364, James Colony, Sector - 3, Vidhyadhar Nagar, Jaipur 302023

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 31st MARCH, 2025

Note 19 - Financial Ratios

[Amount in Rs. Lacs]

PARTICULARS	As at 31.03.2025		As at 31.03.2024		% Change	Reasons for variance
Current Ratio						
Numerator - Current Assets	461.29		243.46			
Denominator - Current Liabilities	314.56	1.47	182.08	1.34	9.68%	N.A.
Debt Equity Ratio						
Numerator - Debt	75.30		-			
Denominator - Equity	71.43	1.05	61.38	-	N.A.	N.A.
Debt Service Coverage Ratio						
Numerator - EBITDA	13.68		7.36			
Denominator - Principle + Interest	28.04	0.49	27.91	0.26	84.92%	Due to increase in profitability
Return on Equity Ratio						
Numerator - PAT	10.06		5.20			
Denominator - Equity	71.43	0.14	61.38	0.08	66.08%	Due to increase in profitability
Inventory Turnover Ratio						
Numerator - Turnover	273.52		83.88			
Denominator - Inventory	138.65	1.97	196.91	0.43	363.09%	Due to increase in turnover
Trade Receivables Turnover Ratio						
Numerator - Credit Sales	-		-			
Denominator - Receivables	-	N.A.	-	-	N.A.	N.A.
Trade Payables Turnover Ratio						
Numerator - Credit Purchases	162.99		189.40			
Denominator - Trade Payables	80.37	2.03	37.17	5.10	-60.20%	Due to increase in trade payables
Net Capital Turnover Ratio						
Numerator - Total Sales	273.52		83.88			
Denominator - Working Capital	146.73	1.86	61.38	1.37	36.40%	Due to Increase in Working Capital
Net Profit Ratio						
Numerator - PBT	13.50		7.06			
Denominator - Sales	273.52	0.05	83.88	0.08	-41.33%	Due to decrease in Net Profit percentage
Return on Capital Employed						
Numerator - PBIT	13.68		7.36			
Denominator - Capital Employed	146.73	0.09	61.38	0.12	-22.29%	Due to decrease in Net Profit percentage
Return on Investment						
Numerator - Income from Investment	-		-			
Denominator - Investment	-	-	-	-	N.A.	N.A.

For and on behalf of the board

[Dal Chand Gupta]
Director
DIN : 01796134

[Prajval Gupta]
Director
DIN : 09800008

As per our report of even date

FOR KARNANI & CO.

Chartered Accountants



[Amit Mundhra, F.C.A]
Partner, M.N. 400145

Date: 04-09-2025

Place: Jaipur