Tax Audit Report
and
Financial Statements
of

ANANDAM HEIGHTS DEVELPOERS PRIVATE LIMITED

SRI GANGANAGAR

Financial Year **2023-24**

Assessment Year **2024-25**

Auditors

NEERAJ CHAWLA & CO.

Chartered Accountants

75-Adarsh Nagar

Sri Ganganagar

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

NEERAJ CHAWLA & CO.
Chartered Accountant

75,ADARSH NAGAR,SRI GANGANAGAR
RAJASTHAN 335001
Ph. 9414210450,154-2485250
e-mail : neerajchawlaca@gmail.com

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of
   M / s. ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
   SHREENATH ENCLAVE,NEAR KIRAN FILLING STATION,OPPOSITE KLM HOTEL,CHAK 4 M L,SRI GANGANAGAR,SRI GANGANAGAR
   PAN **AALCA5241P**

   was conducted by us NEERAJ CHAWLA & CO. in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of our audit report dated 24-Aug-2024 along with a copy each of -

   (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2023 to ending on 31-MAR-2024

   (b) the audited Balance Sheet as at 31-MAR-2024; and

   (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For NEERAJ CHAWLA & CO.
Chartered Accountant
(Firm Regn No.: 0007467C)

(NEERAJ CHAWLA)
PARTNER
Membership No: 076563
PAN : AAWFN6019L

Place : SRI GANGANAGAR
Date : 29/09/2024
UDIN : 24076563BKACCE1697

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
02	Address	SHREENATH ENCLAVE,NEAR KIRAN FILLING STATION,OPPOSITE KLM HOTEL ,CHAK 4 M L ,SRI GANGANAGAR,SRI GANGANAGAR
03	Permanent Account Number (PAN)	AALCA5241P
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	No

Name of Act	State	Other	Registration No.	Description (optional)

05	Status	Company
06	Previous year	from 01-Apr-2023 to 31-MAR-2024
07	Assessment year	2024-25
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted
		Third Proviso to sec 44AB : Audited under any other law
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	Yes (section : 115BAA)

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NA	
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
		Sector	Sub Sector	Code
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No	

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No

MEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	SHREENATH ENCLAVE , NEAR KIRAN FILLING STATION , SRI GANGANAGAR, OPPOSITE KLM HOTEL , RAJASTHAN, 335001, INDIA	Cash Book, Ledger, Journal (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Ledger, Journal	
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	No	

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	Mercantile system		
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No	
e)	If answer to (d) above is in the affirmative, give details of such adjustments		

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	These financial statements have been prepared in accordance with the generally accepted accounting principles in India.- These financial statements have been prepared to comply in all material aspects with the income computation and disclosure standards notified on 29th of September, 2016 by CBDT under notification no. S.O. 3079 (E). The financial statements have been prepared on accrual basis under the historical convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
ICDS II - Valuation of Inventories	Inventories are stated at cost or NRV whichever is lower. Cost is determined using the first-in, first-out (FIFO) method.
ICDS III - Construction Contracts	Contract revenue and contract costs associated with the construction contract should be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date
ICDS IV - Revenue Recognition	Sale of goods are recognised upon dispatch or in accordance with the terms of sale and are recorded net of returns, trade discounts and GST.Revenue has been recognised when there was reasonable certainty of its ultimate collection.
ICDS V - Tangible Fixed Assets	Tangible Fixed Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of purchase price and any attributable cost of bringing the assets to its working condition for its intended use. Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.
ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Contingent Liabilities are disclosed when the assessee has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation.

NEERAJ CHAWLA & CO CHARTERED ACCOUNTANTS INDIA

14	a)	Method of valuation of closing stock employed in the previous year.	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**No**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16	Amounts not credited to the profit and loss account, being, -	
	a) the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

	c) escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

	d) any other item of income;	**Nil**

Description	Amount	Remarks if any:

	e) capital receipt, if any.	**Nil**

Description	Amount	Remarks if any:

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	**As Per Annexure "A"**
	a) Description of asset/block of assets.	
	b) Rate of depreciation.	
	c) Actual cost or written down value, as the case may be.	
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
	cc) Adjusted written down value	
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	

NEERAJ CHAWLA & CO. * CHARTERED ACCOUNTANTS * INDIA

	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
	ii)	change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called.	
e)		Depreciation allowable.	
f)		Written down value at the end of the year.	

19 Amounts admissible under sections

Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

20 a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] **Nil**

Description	Amount	Remarks if any:

b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): **Nil**

Name of fund	Month	Amount	Actual Date	Due Date	The actual amount paid

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1 expenditure of capital nature; **Nil**

Particulars	Amount in Rs.	Remarks if any:

2 expenditure of personal nature; **Nil**

Particulars	Amount in Rs.	Remarks if any:

3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; **Nil**

Particulars	Amount in Rs.	Remarks if any:

4 Expenditure incurred at clubs being entrance fees and subscriptions **Nil**

Particulars	Amount in Rs.	Remarks if any:

5 Expenditure incurred at clubs being cost for club services and facilities used. **Nil**

Particulars	Amount in Rs.	Remarks if any:

6 Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) **Nil**

Particulars	Amount in Rs.	Remarks if any:

7 Expenditure by way of any other penalty or fine not covered above **Nil**

Particulars	Amount in Rs.	Remarks if any:

8 Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India **Nil**

Particulars	Amount in Rs.	Remarks if any:

NEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	**Nil**

Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the pay ee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	**Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

viii	Payment to PF/other fund etc. under sub-clause (iv)	
ix	Tax paid by employer for perquisites under sub-clause (v)	
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	**NA**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

d) Disallowance/deemed income under section 40A(3):

A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	**Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	**Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

e)	provision for payment of gratuity not allowable under section 40A(7);	**Nil**
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	**Nil**
g)	particulars of any liability of a contingent nature;	**Nil**

Nature of Liability	Amount	Remarks if any:

h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	**Nil**

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	**Nil**
22 (i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	**Nil**
(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	**Nil**
23	Particulars of payments made to persons specified under section 40A(2)(b).	

NEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
Anjani Kumar Aggarwal	Relative		1158126	Interest		
Anjani Kumar Aggarwal	Director		480000	Remuneration		
Dinesh Kumar Gupta	Director		600000	Remuneration		
Dinesh Kumar Gupta	Relative		92505	Interest		
Hemant Kumar Singhal	Director		720000	Remuneration		
Jai Shanker Seeds Pvt. Ltd.	Relative		87616	Interest		
Prem Rattan Singhal	Relative		46641	Interest		
Ravi Shanker Gupta	Relative		84497	Interest		
Ravi Shanker Gupta	Director		600000	Remuneration		
Rishabh Gupta	Relative		127209	Interest		
Sky Height Realmart Pvt Ltd	Relative		384316	Interest		
SKY HI TOWER	Relative		692172	Interest		
SNE FUNZONE LLP	Relative		114700	Interest		
Suman Gupta	Relative		16494	Interest		
Yash Gupta	Relative		76803	Interest		
Yash Gupta	Director		600000	Remuneration		

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. **Nil**

Section	Description	Amount	Remarks if any:

25 Any amount of profit chargeable to tax under section 41 and computation thereof. **Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a) paid during the previous year; **Nil**

Nature of Liability	Amount	Remarks if any:	Section

b) not paid during the previous year; **Nil**

Nature of Liability	Amount	Remarks if any:	Section

B was incurred in the previous year and was

a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); **Nil**

Nature of Liability	Amount	Remarks if any:	Section

b) not paid on or before the aforesaid date. **Nil**

Nature of Liability	Amount	Remarks if any:	Section

ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. **No**

27 a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. **No**

b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. **NA**

NEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. **No**

Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of considerati on paid	Fair Market value of the shares	Remarks if any:

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. **No**

Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of considerati on received	Fair Market value of the shares	Remarks if any:

29 A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56 **NA**

Nature of Income	Amount	Remarks if any:

29 B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56 **NA**

Nature of Income	Amount	Remarks if any:

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] **No**

Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30 A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? **NA**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

30 B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B **NA**

VEERAJ CHAWLA & CO CHARTERED ACCOUNTANTS INDIA

	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any

30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	**No**

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

31 a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Anjani Kumar Aggarwal	**Sri Ganganagar**		**22650000**	**No**	**13290826**	**Electronic clearing system**	
Jai Shanker Seeds Pvt .Ltd.	**Sri Ganganagar**		**12500000**	**Yes**	**8000000**	**Electronic clearing system**	
Ravi Shanker Gupta	**Sri Ganganagar**		**13230000**	**No**	**7940832**	**Electronic clearing system**	

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- **Nil**

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person , during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

NEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:

Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
Anjani Kumar Aggarwal	**Sri Ganganagar**		**9400000**	**13290826**	**Electronic clearing system**	
Dinesh Kumar Gupta	**SRi Ganganagar**		**1218054**	**1218054**	**Electronic clearing system**	
Jai Shanker Seeds Pvt .Ltd.	**Sri Ganganagar**		**12500000**	**8000000**	**Electronic clearing system**	
Ravi Shanker Gupta	**Sri Ganganagar**		**18940832**	**7940832**	**Electronic clearing system**	
Sanju Aggarwal	**Sri Ganganagar**		**47525**	**47525**	**Electronic clearing system**	
Suman Gupta	**Sri Ganganagar**		**217187**	**218187**	**Electronic clearing system**	

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year — **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

NEERAJ CHAWLA & CO. CHARTERED ACCOUNTANTS INDIA

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year — **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : — **Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. — **No**

c) Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. — **No**

d) Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. — **No**

e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. — **No**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). — **Nil**

Section	Amount	Remarks if any:

34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: — **Yes**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
JPRA07243F	194A	Interest other than Interest on securities	3643888	3643888	3643888	364390	0	0	0
JPRA07243F	194C	Payments to contractors	19980065	19980065	19980065	200755	0	0	0

NEERAJ CHAWLA & CO * CHARTERED ACCOUNTANTS * INDIA

JPRA07243F	194H	Commission or brokerage	198500	198500	198500	9925	0	0	0
JPRA07243F	192	Salary	3000000	720000	720000	144000	0	0	0
JPRA07243F	194J	Fees for professional or technical services	95000	95000	95000	9500	0	0	0
JPRA07243F	194Q	TDS on Purchase of Goods	13735995	4904968	4904968	4905	0	0	0

b) Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details — **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
JPRA07243F	24Q	31/May/2024	27/May/2024	Yes	
JPRA07243F	26Q	30/Sep/2023	10/Oct/2023	Yes	
JPRA07243F	26Q	31/Oct/2023	30/Oct/2023	Yes	
JPRA07243F	26Q	31/Jan/2024	31/Jan/2024	Yes	
JPRA07243F	26Q	31/May/2024	25/May/2024	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: — **NA**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any

NA

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.

NA

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.

NA

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.

NA

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 — **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. — **No**

NEERAJ CHAWLA & CO CHARTERED ACCOUNTANTS INDIA

38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	**No**
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**No**

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**220567000**			**184752182**	
Gross profit/turnover		**220567000**	**0**		**184752182**	**0**
Net profit/turnover	**46217102**	**220567000**	**20.95**	**17324288**	**184752182**	**9.38**
Stock-in-trade/turnover		**220567000**	**0**		**184752182**	**0**
Material consumed/finished goods produced						

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. **Nil**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42 a Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B **NA**

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction on which are not reported	Remarks if any:

43 a Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286 **NA**

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44 Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022) **Yes**

Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
84214500	**34416841**	**4862091**	**39278932**	**78557864**	**44935568**

NEERAJ CHAWLA & CO CHARTERED ACCOUNTANTS INDIA

For NEERAJ CHAWLA & CO.
Chartered Accountant
(Firm Regn No.: 0007467C)

(NEERAJ CHAWLA)
PARTNER
Membership No: 076563
PAN : AAWFN6019L

Place : SRI GANGANAGAR
Date : 29/09/2024
UDIN : 24076563BKACCE1697

Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Plant andMachinery	15%	25,70,945	0	0	25,70,945	30,16,961	0	0	0	0	8,38,186	47,49,720	0
Furniture andfitting	10%	9,11,274	0	0	9,11,274	0	0	0	0	0	91,127	8,20,147	0
Computer	40%	1,10,904	0	0	1,10,904	0	0	0	0	0	44,362	66,542	0
Total		**35,93,123**	**0**	**0**	**35,93,123**	**30,16,961**	**0**	**0**	**0**	**0**	**9,73,675**	**56,36,409**	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CAR	30,16,961	0	30,16,961	28/06/2023	28/06/2023
	Total	**30,16,961**	**0**	**30,16,961**		

NEERAJ CHAWLA & CO * CHARTERED ACCOUNTANTS *

ANANDAM
SHREENATH
KLM HOTEL,
GANGANAGAR
CIN

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

(F.Y. 2023-2024)

Balance Sheet as at 31st March 2024

₹ in rupees

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,50,000.00	1,50,000.00
Reserves and surplus	2	6,48,07,857.29	3,01,04,058.85
Money received against share warrants		-	-
		6,49,57,857.29	**3,02,54,058.85**
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	4,96,56,332.42	1,68,06,702.00
Trade payables	6		
(A) Micro enterprises and small enterprises		-	-
(B) Others		2,50,34,818.85	89,19,478.20
Other current liabilities	7	7,36,52,061.60	11,78,35,270.00
Short-term provisions	4	1,16,31,920.00	17,610.00
		15,99,75,132.87	**14,35,79,060.20**
TOTAL		**22,49,32,990.16**	**17,38,33,119.05**
ASSETS			
Non-current assets			
Property,Plant and Equipment	8		
Property,Plant and Equipment		46,69,459.00	31,06,224.00
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	3	2,43,713.00	1,22,894.00
Long-term loans and advances	9	-	-
Other non-current assets		-	-
		49,13,172.00	**32,29,118.00**
Current assets			
Current investments		-	-
Inventories	10	2,74,62,380.00	7,75,44,490.00
Trade receivables	11	-	-
Cash and cash equivalents	12	1,75,35,400.18	1,29,23,277.49
Short-term loans and advances	9	16,03,47,132.98	7,31,79,733.56
Other current assets	13	1,46,74,905.00	69,56,500.00
		22,00,19,818.16	**17,06,04,001.05**
TOTAL		**22,49,32,990.16**	**17,38,33,119.05**

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

As per our report of even date
For NEERAJ CHAWLA & CO.
Chartered Accountant
(FRN: 0007467C)

NEERAJ CHAWLA
PARTNER
Membership No.: 076563
UDIN :
24076563BKACCF8225
Place: SRI GANGANAGAR
Date: 24/08/2024

For and on behalf of the Board of Directors

ANJANI KR AGGARWAL
Director
DIN : 01944171

RISHABH GUPTA
Director
DIN: 08415960

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

₹ in rupees

Statement of Profit and loss for the year ended 31st March 2024

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations		22,05,67,000.00	18,47,52,182.00
Less: Excise duty		-	-
Net Sales		**22,05,67,000.00**	**18,47,52,182.00**
Other income	15	22,09,041.47	78,62,992.00
Total Income		**22,27,76,041.47**	**19,26,15,174.00**
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		1,37,35,995.00	5,97,32,774.00
Changes in inventories	16	5,00,82,110.00	1,40,15,676.76
Employee benefit expenses	17	81,48,487.00	78,43,958.00
Finance costs	18	38,17,050.00	16,83,848.00
Depreciation and amortization expenses	19	14,53,726.00	7,91,135.00
Other expenses	20	9,93,21,571.63	9,12,23,493.76
Total expenses		**17,65,58,939.63**	**17,52,90,885.52**
Profit before exceptional, extraordinary and prior period items and tax		**4,62,17,101.84**	**1,73,24,288.48**
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		**4,62,17,101.84**	**1,73,24,288.48**
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		**4,62,17,101.84**	**1,73,24,288.48**
Tax expenses			
Current tax	21	1,16,31,920.00	44,16,647.00
Deferred tax		(1,20,819.00)	(56,470.00)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		**3,47,06,000.84**	**1,29,64,111.48**
Earning per share			
Basic	22		
Before extraordinary Items		2,313.73	864.27
After extraordinary Adjustment		2,313.73	864.27
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 & CO.
Chartered Accountant
(FRN: 0007467C)

NEERAJ CHAWLA
PARTNER
Membership No.: 076563
UDIN :
24076563BKACCF8225
Place: SRI GANGANAGAR
Date: 24/08/2024

For and on behalf of the Board of Directors

ANJANI KR AGGARWAL
Director
DIN : 01944171

RISHABH GUPTA
Director
DIN: 08415960

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Notes to Financial statements for the year ended 31st March 2024

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
500000 (31/03/2023:500000) Equity shares of Rs. 10.00/- par value	50,00,000.00	50,00,000.00
Issued :		
15000 (31/03/2023:15000) Equity shares of Rs. 10.00/- par value	1,50,000.00	1,50,000.00
Subscribed and paid-up :		
15000 (31/03/2023:15000) Equity shares of Rs. 10.00/- par value	1,50,000.00	1,50,000.00
Total	**1,50,000.00**	**1,50,000.00**

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

Equity shares

₹ in rupees

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	15,000	1,50,000.00	15,000	1,50,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	**15,000**	**1,50,000.00**	**15,000**	**1,50,000.00**

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 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Ajay Singhal	5,000	33.33	5,000	33.33
Equity	Prem Rattan Singhal	2,500	16.67	2,500	16.67
Equity	Rishabh Gupta	2,500	16.67	2,500	16.67
Equity	Yash Gupta	2,500	16.67	2,500	16.67
Equity	Dinesh Kumar Gupta	1,250	8.33	1,250	8.33
Equity	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 rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	3,01,04,058.85	1,73,48,277.20
Add: Profit for the year	3,47,06,000.84	1,29,64,111.48
Less: Income Tax	-	(2,08,329.83)
Less:Interest on Late Payment of TDS	(2,202.40)	-
Closing Balance	**6,48,07,857.29**	**3,01,04,058.85**
Balance carried to balance sheet	**6,48,07,857.29**	**3,01,04,058.85**

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Note No. 3 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred tax assets		
Deferred tax	2,43,713.00	1,22,894.00
Gross deferred tax asset	**2,43,713.00**	**1,22,894.00**
Net deferred tax assets	**2,43,713.00**	**1,22,894.00**
Net deferred tax liability	**-**	**-**

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision	-	1,16,31,920.00	1,16,31,920.00	-	17,610.00	17,610.00
	-	**1,16,31,920.00**	**1,16,31,920.00**	**-**	**17,610.00**	**17,610.00**
Total	**-**	**1,16,31,920.00**	**1,16,31,920.00**	**-**	**17,610.00**	**17,610.00**

Note No. 5 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Loans Repayable on Demands - From banks		
Canara Bank- Innova Loan	23,04,837.86	-
	23,04,837.86	**-**
Loans and Advances from related parties		
Loans directors Unsecured	2,27,57,322.20	73,87,725.00
Loans and advances from others unsecured	82,54,849.00	94,18,977.00
Loans directors Unsecured	1,63,39,323.36	-
	4,73,51,494.56	**1,68,06,702.00**
Total	**-**	**-**
	4,96,56,332.42	**1,68,06,702.00**

Note No. 6 Trade payables

₹ in rupees

Particulars	As at 31st March 2024	As at31st March 2023
(B) Others		
Sundry Creditors	2,50,34,818.85	89,19,478.20
Total	**2,50,34,818.85**	**89,19,478.20**
	2,50,34,818.85	**89,19,478.20**

Note No. 7 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
TDS Payable	5,35,657.00	2,58,391.00
Salary payable	22,33,213.00	8,12,537.00
Advance Receipts against Plots	7,07,00,235.60	11,66,61,206.00
Audit fees payable	21,000.00	-
ELECTRICITY bILL pAYABLE	1,61,956.00	1,03,136.00
	7,36,52,061.60	**11,78,35,270.00**
Total	**7,36,52,061.60**	**11,78,35,270.00**

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Note No. 9 () Loans and advances

₹ in rupees

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	-	39,500.00	-	-
	-	**39,500.00**	-	-
Other loans and advances				
Unsecured, considered good(Head)	-	16,03,07,632.98	-	7,24,81,698.56
Advance to Supplier	-	-	-	6,75,035.00
Advance with Staff	-	-	-	23,000.00
	-	**16,03,07,632.98**	-	**7,31,79,733.56**
Total	-	**16,03,47,132.98**	-	**7,31,79,733.56**

Note No. 10 Inventories

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
WIP	2,74,62,380.00	7,75,44,490.00
Total	**2,74,62,380.00**	**7,75,44,490.00**

Note No. 12 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
CA With Schedule Bank	1,73,14,929.18	1,22,15,689.49
Total	**1,73,14,929.18**	**1,22,15,689.49**
Cash in hand		
Cash in hand	2,20,471.00	7,07,588.00
Total	**2,20,471.00**	**7,07,588.00**
Total	**1,75,35,400.18**	**1,29,23,277.49**

Note No. 13 Other current assets

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Electricity Security	-	39,500.00
TCS	25,430.00	-
Advance For Land	1,15,00,000.00	69,17,000.00
Advance Income Tax	21,00,000.00	-
TDS	10,49,475.00	-
Total	**1,46,74,905.00**	**69,56,500.00**

Revenue from operations

₹ in rupees

Particulars	31st March 2024	31st March 2023
Other operating revenues	22,05,67,000.00	18,47,52,182.00
Net revenue from operations	**22,05,67,000.00**	**18,47,52,182.00**

Note No. 15 Other income

₹ in rupees

Particulars	31st March 2024	31st March 2023
Interest Income	21,13,049.00	77,40,854.00
Other non-operating income		
Rounded off	23.47	-
Discount	95,969.00	1,22,138.00
	95,992.47	**1,22,138.00**
Total	**22,09,041.47**	**78,62,992.00**

CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2024	31st March 2023
PURCHASE OF STOCK IN TRDAE	1,37,35,995.00	5,97,32,774.00
Total	**1,37,35,995.00**	**5,97,32,774.00**

Note No. 16 Changes in inventories

₹ in rupees

Particulars	31st March 2024	31st March 2023
Inventory at the end of the year		
Finished Goods	2,74,62,380.00	7,75,44,490.00
	2,74,62,380.00	**7,75,44,490.00**
Inventory at the beginning of the year		
Finished Goods	7,75,44,490.00	-
Work-in-Progress	-	9,15,60,166.76
	7,75,44,490.00	**9,15,60,166.76**
(Increase)/decrease in inventories		
Finished Goods	5,00,82,110.00	(7,75,44,490.00)
Work-in-Progress	-	9,15,60,166.76
	5,00,82,110.00	**1,40,15,676.76**

Note No. 17 Employee benefit expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	81,48,487.00	78,43,958.00
	81,48,487.00	**78,43,958.00**
Total	**81,48,487.00**	**78,43,958.00**

Note No. 18 Finance costs

₹ in rupees

Particulars	31st March 2024	31st March 2023
Interest		
Interest on long-term loans from banks	1,73,162.00	-
Interest on short-term loans from others	36,43,888.00	16,83,848.00
	38,17,050.00	**16,83,848.00**
Total	**38,17,050.00**	**16,83,848.00**

Note No. 19 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	14,53,726.00	7,91,135.00
Total	**14,53,726.00**	**7,91,135.00**

Note No. 20 Other expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Director's remuneration	30,00,000.00	15,00,000.00
Bank charges	14,198.31	9,518.76
Advertising expenses	-	27,01,571.00
Electricity expenses	15,58,537.00	8,32,047.39
Audit fees	21,000.00	-
Miscellaneous expenditure	9,12,02,452.75	8,25,87,931.13
Other expenditure	30,100.00	-
Legal consultancy fees	14,380.00	25,000.00
LOSS on Sale	-	1,657.00
Insurance expenses	936.00	-
Diesel & Petrol Exp.	34,16,517.57	35,65,768.48
Professional expenses	63,450.00	-
Total	**9,93,21,571.63**	**9,12,23,493.76**

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Note No. 21 Current tax ₹ in rupees

Particulars	31st March 2024	31st March 2023
Current tax pertaining to current year	1,16,31,920.00	44,16,647.00
Total	**1,16,31,920.00**	**44,16,647.00**

Deferred tax ₹ in rupees

Particulars	31st March 2024	31st March 2023
Deferred Tax	(1,20,819.00)	(56,470.00)
Total	**(1,20,819.00)**	**(56,470.00)**

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

	As at 31st March 2024	As at 31st March 2023
Particulars	**Amount**	**Amount**
Ajay Singhal	54,58,668.00	50,48,610.00
Hemant Kumar Singal	2,61,591.00	-
Prem Rattan Singhal	6,44,860.00	6,02,883.00
Anjani Kumar Aggarwal	1,45,13,139.20	40,779.00
Rishabh Gupta	11,71,665.00	10,57,177.00
Yash Gupta	7,07,399.00	6,38,276.00
Total	**2,27,57,322.20**	**73,87,725.00**

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

	As at 31st March 2024	As at 31st March 2023
Particulars	**Amount**	**Amount**
Dinesh Kumar Gupta	83,254.00	12,18,054.00
Suman Gupta	14,845.00	2,17,187.00
Ravi Shanker Gupta	23,06,047.00	79,40,832.00
Suraj Tantia	52,71,849.00	-
Jai Shankar Seeds Pvt. Ltd.	5,78,854.00	-
Saju Aggarwal	-	42,904.00
Total	**82,54,849.00**	**94,18,977.00**

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

Particulars	31st March 2024	31st March 2023
AAA Computer	-	3,250.00
Aggarwal Agencies	4,70,977.00	4,30,964.00
Akash Singhal Broker	-	3,32,500.00
Amrik Sanitary Works	2,54,290.00	95,698.00
Anil Kumar (Mr Aggarwal)	50,000.00	50,000.00
Ayush Trading Company	-	16,550.00
Balaji Traders	1,45,515.00	70,856.00
Chhote Lal	69,000.00	-
Durga Prasad Nanak Chand	-	3,18,540.00
Gallant Security Service	1,60,004.00	1,50,581.00
Goldy Bijlee House	57,714.00	2,06,813.00
Goswami Int Udyog	51,94,360.00	-
Gurdev Singh	5,94,000.00	-
J MAHENDRA & BROS	7,200.00	-
J.T. Spun Pipe Industries	-	1,42,403.00
Kiran Filling Station	47,868.00	33,877.00
Labh Singh & Sons	3,840.00	6,550.00
Nagar Vikas Nyas SGNR	-	14,83,000.00

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

New Brar Enterprises	-	3,500.00
New Goswami Int Udyog	36,40,769.00	-
Paradise Landscape Consultant And Develo	1,50,100.00	-
Parveen Thekedar	11,94,038.00	11,94,038.00
Pharwaha Automation Engineers	(4,00,000.00)	1,19,128.00
Phool Chand Mill Store	2,40,491.42	6,31,897.00
Pooja Goyal Remuneration	-	6,00,000.00
R.L.Powertech Private Limited	1,36,015.20	1,36,015.20
RB TRADERS	12,352.00	-
RK Nursery & Landscape Designing (P) Ltd	80,000.00	3,69,000.00
Sai Baba Ksk	43,71,697.23	-
Satyam Iron Store	37,079.00	-
Shiv Shankar Shakti Prefabs Pvt. Ltd	-	8,25,700.00
Shri Balaji Sales Corporation	70,894.00	1,11,096.00
Staff Anita Devi Kansal	4,00,000.00	-
Staff Sandeep Kumar	13,000.00	-
Staff Sarvan Kumar	19,000.00	-
Sundry Creditor Payble	94,00,000.00	-
Usman Khera Filling Station	-	2,13,500.00
Vijay Iron Store	75,626.00	57,538.00
Vikas Decor	-	9,704.00
Vinayak Enterprises	6,05,775.00	6,08,275.00
Western Security System	-	98,505.00
Yash Gupta (Director Remuneration)	-	6,00,000.00
JAI HANUMAN ELECTRICAL CORPORATION	(9,38,519.00)	-
Pathey Kann Sansthan	(905.00)	-
Quark Automations	(4,67,725.00)	-
Shree Decor	(1,271.00)	-
STAFF KHUSHBU GOYAL	(2,40,000.00)	-
Twinkle Luminaires Pvt. Ltd	(4,18,366.00)	-
Total	**2,50,34,818.85**	**89,19,478.20**

Note No. 9(a) (a) Loans and advances : Other loans and advances:
Unsecured, considered good(Head)

₹ in rupees

Particulars	As at 31st March 2024	
	Long-term	Short-term
Glendora Country Club Pvt Ltd.	-	50,20,872.00
NH-62 INFRA DEVELEOPERS PVT LTD.	-	10,47,66,881.98
SNE BREWERY	-	18,57,431.00
SNE FOOD ZONE LLP	-	53,84,125.00
SNE INFRA DEVELOPERS PVT LTD.	-	4,28,61,260.00
VIJAY GOYAL	-	4,17,063.00
Total	**-**	**16,03,07,632.98**

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

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
State Bank of India-38755788240	17,780.00	17,780.00
State Bank of India-38755789979	4,693.46	5,991.46
State Bank of India-65165616440	2,71,499.93	87,64,667.73
UBI HOMES SECTOR 3 380101010121119	2,36,937.85	-
UBI HOMES SECTOR 3 380101010121120	1,02,015.29	-
Union Bank of India 380101010121093	854.36	-
Union Bank of India 380101010121094	277.26	-
Union Bank of India-065421010000026	994.55	-

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED
SHREENATH ENCLAVE, NEAR KIRAN FILLING STATION, OPPOSITE KLM HOTEL, SRI GANGANAGAR, CHAK 4 M L, SRI GANGANAGAR-335001
CIN : U70101RJ2013PTC042070
Ph No : 9772848888
Email : aahdpl51@gmail.com

Union Bank of India-065421010000027	50,07,475.65	41,650.35
Union Bank of India-065421010000066	185.19	7,05,600.61
Union Bank of India-065421010000067	246.47	3,03,206.46
Union Bank of India-380101010120979 Home	2,40,000.00	-
Union Bank of India-380101010120980 Home	11.54	0.70
Union Bank of India-380101010120981 Home	42,565.43	91,565.78
Union Bank of India-380101010121062	160.71	15,99,658.48
Union Bank of India-380101010121063	824.03	6,85,567.92
UNION BANK SECTOR 11 065421010000117	797.05	-
UNION BANK SECTOR 11 065421010000118	401.16	-
Union Bank Sector 11A 065421010000123	826.27	-
Union Bank Sector 11A 065421010000124	841.54	-
Union Bank Sector 2 065421010000080	12,825.70	-
Union Bank Sector 2 065421010000081	65.87	-
UNION BANK SECTOR 2A 065421010000106	23,09,998.90	-
UNION BANK SECTOR 2A 065421010000107	7,702.84	-
Union Bank Sector 2B 065421010000109	47,53,415.09	-
Union Bank Sector 2B 065421010000110	3,116.67	-
Union Bank Sector 2C 065421010000112	42,95,493.44	-
Union Bank Sector 2C 065421010000113	2,922.93	-
Total	**1,73,14,929.18**	**1,22,15,689.49**

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

₹ in rupees

Particulars	31st March 2024	31st March 2023
Computer Repair & Maintenance Expenses	7,744.00	34,565.00
Repair & Maintenance Expenses	9,665.00	7,99,417.00
Development Activities Expenses	9,09,86,390.75	8,07,16,952.13
Govt. Fees	-	70,000.00
OFfice & Administration Exp.	1,98,653.00	9,66,997.00
Total	**9,12,02,452.75**	**8,25,87,931.13**

Note No. 22 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	3,47,06,000.84	1,29,64,111.48	3,47,06,000.84	1,29,64,111.48
Weighted average number of shares outstanding (B)	15,000	15,000	15,000	15,000
Basic EPS (A / B)	2,313.73	864.27	2,313.73	864.27
Diluted				
Profit after tax (A)	3,47,06,000.84	1,29,64,111.48	3,47,06,000.84	1,29,64,111.48
Weighted average number of shares outstanding (B)	15,000	15,000	15,000	15,000
Diluted EPS (A / B)	2,313.73	864.27	2,313.73	864.27
Face value per share	10.00	10.00	10.00	10.00

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED

Note on Significant Accounting Policies & Notes on Financial Statements

1. Basis of accounting:-

   These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

   The financial statements have been prepared under the historical cost convention on accrual basis. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current – Non Current classification of assets and liabilities.

2. Use of Estimates

   The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

   Revenue are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods/ rendering of services to customers. The Company presents revenues net of indirect taxes in its statement of profit and loss.

4. Property, Plant & Equipment :-

   Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

   Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects under which assets are not ready for their intended use are shown as Capital Work-in- Progress.

5. Depreciation :-

   Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

   Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. Preliminery Expenses :-

Preliminary Expenses are capitalized and w/off in 5 installment

7. Provisions and contingencies & Contingent Liability

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

8. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

9. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

10. The Company is in process of obtaining confirmation of Balance in respect of Trade Receivables, Trade Payables, Loans and Advances etc. Necessary adjustment, if any, will be made on receipts and reconciliation of such balance. In view of above, such balances are stated as per Books of Accounts only.

11. The retirement benefits are accounted for as and when liability becomes due for payment.

12. Inventories are valued as Lower of cost(FIFO) or net realizable value

13. There is no foreign currency revenue or transaction as per AS-11, hence company is not required to disclosed the same.

14. All the figures are rounded off to nearest hundreds, thousands, lakhs or millions or decimals thereof

15. The company has not declared willful defaulter by any bank or financial institution or any other lender.

16. 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.

NEERAJ CHAWLA & CO. Chartered Accountants SRI GANGANAGAR

17. Previous year figures have been regrouped/rearranged wherever necessary.

18. Payments to Auditors:

Auditors Remuneration	**2023-2024**	**2022-2023**
Audit Fees	21000.00	21000.00
Total	**21000.00**	**21000.00**

19. Related Party disclosure as identified by the company and relied upon by the auditors

Name of Related Party	Relation	**Amount**	**Nature of transaction**
Anjani Kumar Aggarwal	Director	1158126	Interest
Anjani Kumar Aggarwal	Director	480000	Remuneration
Dinesh Kumar Gupta	Director	600000	Remuneration
Dinesh Kumar Gupta	Director	92505	Interest
Hemant Kumar Singhal	Director	720000	Remuneration
Jai Shanker Seeds Pvt. Ltd.	Associate Concern	87616	Interest
Prem Rattan Singhal	Director	46641	Interest
Ravi Shanker Gupta	Director	84497	Interest
Ravi Shanker Gupta	Director	600000	Remuneration
Rishabh Gupta	Director	127209	Interest
Sky Height Realmart Pvt Ltd	Associate Concern	384316	Interest
SKY HI TOWER	Associate Concern	692172	Interest
SNE FUNZONE LLP	Associate Concern	114700	Interest
Suman Gupta	Wife of Director Sh. Ravi Shanker Gupta	16494	Interest
Yash Gupta	Director	76803	Interest
Yash Gupta	Director	600000	Remuneration

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

In terms of Our Separate Audit Report of Even Date Attached.

For NEERAJ CHAWLA & CO.
Chartered Accountants

(NEERAJ CHAWLA)
PARTNER
Membership No. 076668

Place:- SRI GANGANAGAR

For **ANANDAM HEIGHTS DEVELOPERS PRIVATE LIMITED**

RISHABH GUPTA
Director

DIN : 08415960