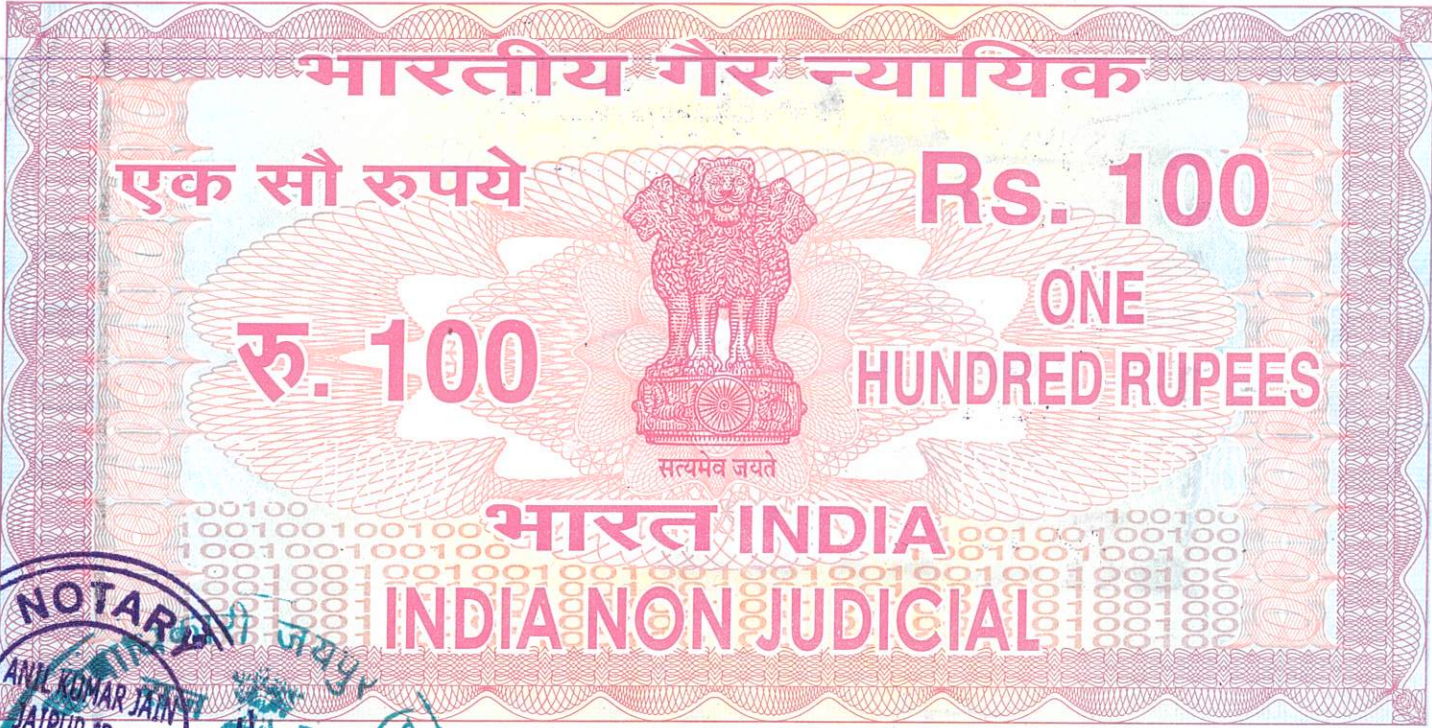




BT 058248

DECLARATION

I, Kamal Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 duly authorized by the Auric Infratech Private Limited who is the promoter of the proposed project "AURIC SWASTIK" situated at Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gila Ki Nangal, Tehsil-Bassi, District-Jaipur, State-Rajasthan do hereby solemnly declare, undertake and state as under:

1. That the aforesaid project is a **new project** and we have not accepted any advance payment and booking from the allottees towards the booking of the Plots/units till date of signing this declaration and even will not take till the time we get our RERA Registration number.

That if any contradiction arises in the future the promoter will be responsible for it.

ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

For AURIC INFRATECH PVT. LTD.

KAMAL DEWAN
Deponent

02 MAR 2024

9 FEB 2024

क्रमांक 15441
 क्षेत्र का नाम Auroic Infotech Pvt Ltd
 प्लॉट का नाम _____
 विपरीत Jeep
 इकाई 100 बरतें अधुना

प्रमाणित है कि
 प्रमाणित किया जा रहा है कि
 धारा 2 के अनुसार

प्रमाणित करने के लिए	
प्रमाणित करने के लिए	
1- सम्बन्धित अवधि का सुनिश्चित	
(धारा 3-क) - 10 वर्ष	10
2- नाम और उसकी बतल के संरक्षण	
(धारा 3-ख) / प्राकृतिक अवधि का	20
आवृत्ति के विवरण - 20 वर्ष	
कुल योग	
प्रमाणित करने के लिए	



RECEIVED

RECEIVED

VERIFICATION

I, Kamal Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 do hereby verify the contents in para No. 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me there from.

For AURIC INFRA TECH PVT. LTD.

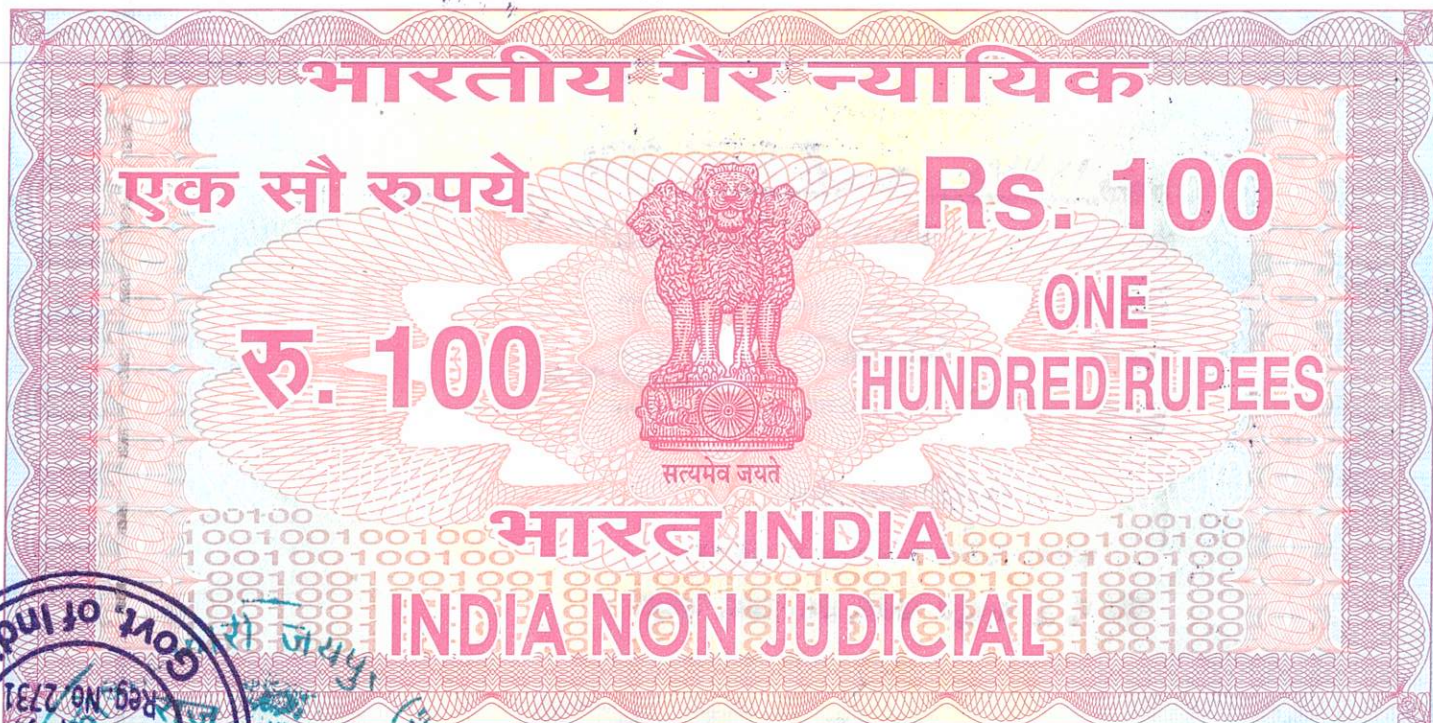

KAMAL DEWAN
Deponent



ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

02 MAR 2024



Affidavit

BT 058250

Kaplan Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 duly authorized by the Auric Infratech Private Limited who is the promoter of the proposed project "AURIC SWASTIK" situated at Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gila Ki Nangal, Tehsil-Bassi, District-Jaipur, State-Rajasthan do hereby solemnly declare, undertake and state as under:

1. Our RERA Designated bank account for the project "AURIC SWASTIK" is:-

NAME	Auric Infratech Private Limited
BANK	Karur Vysya Bank
BRANCH	Jaipur
IFSC CODE	KVBL0004501
BANK A/C NUMBER	4501135000007539

2. Further, I declare that any amount withdrawn from the designated bank account shall be used only for our project "AURIC SWASTIK".
3. Further, I declare that bank account shall not be shared for any other Real Estate project or any other purpose whatsoever.

02 MAR 2024

ATTESTED
Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

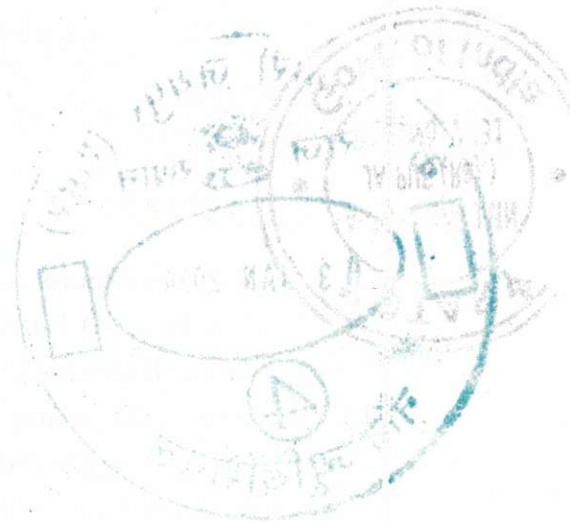
For AURIC INFRATECH PVT. LTD.

KAMAL DEWAN
Deponent

15443 29 FEB 2024
क्रेता का नाम Amic Infotech Pvt Ltd
विक्रय का नाम
निवासी Jaipur
मुद्रांक 100 बांसी 210447

प्रमाणित किया गया
रकम निवेश करार नं. 08/18
कॉड नं. 2, नमूने काले, जय राज, जयपुर

निवेशक द्वारा जारी किया गया 100 के अन्तर्गत	
समस्त राशि पर प्रमाणित अधिभार	
+ अनुपारम्भ अवधि के अन्तर्गत निवेशकों के	
(धारा 3-क) - 10 अंश	= 10
+ भाव और उसकी बटल के संयोजन के अन्तर्गत	
(धारा 3-ख) / प्राथमिक अस्थाओं पर	= 10
आवृत्तियों के विचारों से - 20 अंश	
कुल योग	= 20
समाप्त	



ATTESTED
JAI RAM KUMAR JAIN
Ministry (Govt. of India)
Jaipur (Raj)

29 MAR 2024

VERIFICATION

I, Kamal Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 do hereby verify the contents in para No. 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me there from.



02 MAR 2024

ATTESTED
Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

For AURIC INFRATECH PVT. LTD.

KAMAL DEWAN
Deponent

AURIC INFRATECH PRIVATE LIMITED

Office Communication Address: Building No. 1, 2nd Floor, Queens House, Queens Road,
Near Vijay Dwar, Vaishali Nagar, Jaipur, Rajasthan-302021
CIN NO-U45400HR2011PTC043416

DECLARATION CUM UNDERTAKING

I, Kamal Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 duly authorized by the Auric Infratech Private Limited who is the promoter of the proposed project “**AURIC SWASTIK**” situated at Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gilakinangal, Tehsil-Bassi, District-Jaipur, State-Rajasthan do hereby solemnly declare that:

1. There is no statutory liability on us to obtain Airport NOC, Fire NOC and Environment NOC for the aforesaid project.
2. Water Permission for the aforesaid project is not obtained yet, we shall intimate the RERA as and when the desired permission/connection is obtained from the appropriate authority.

We hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing material has been concealed there from.

For **AURIC INFRATECH PRIVATE LIMITED**

For AURIC INFRATECH PVT. LTD.

KAMAL DEWAN
(Authorized Signatory)

AURIC INFRATECH PRIVATE LIMITED

Office Communication Address: Building No. 1, 2nd Floor, Queens House, Queens Road,
Near Vijay Dwar, Vaishali Nagar, Jaipur, Rajasthan-302021
CIN NO-U45400HR2011PTC043416

DECLARATION CUM UNDERTAKING

I, Kamal Dewan Son of Mr. Gyarsi Lal Dewan R/o Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006 duly authorized by the Auric Infratech Private Limited who is the promoter of the proposed project “**AURIC SWASTIK**” situated at Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gila Ki Nangal, Tehsil- Bassi, District-Jaipur, State-Rajasthan do hereby solemnly declare and undertake:

1. No criminal case is pending against me or any other directors; neither have we been convicted in any criminal case in the past. There is no litigation pending against the land and the Project in any court.
2. There is no Encumbrance and Dispute on the aforesaid Project and the project is free from all encumbrances and charge.

We hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing material has been concealed there from.

For AURIC INFRATECH PRIVATE LIMITED

For AURIC INFRATECH PVT.LTD.


KAMAL DEWAN Signatory
(Authorized Signatory)

AURIC INFRATECH PRIVATE LIMITED

Office Communication Address: Building No. 1, 2nd Floor, Queens House, Queens Road,
Near Vijay Dwar, Vaishali Nagar, Jaipur, Rajasthan-302021
CIN NO-U45400HR2011PTC043416

DECLARATION CUM UNDERTAKING

In reference to our project “**AURIC SWASTIK**” situated at Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gila Ki Nangal, Tehsil- Bassi, District-Jaipur, State-Rajasthan.

I/We hereby declare that we have appointed Er. Shiv Dayal Verma as Structural/Civil Engineer, Ar. Amit Sharma as Architect and CA Alka Gupta as our Chartered Accountant and we have not yet appointed HVAC Consultants or any other Consultants as on date. If we appoint any Consultant before the completion of the project, we will inform RERA authority accordingly.

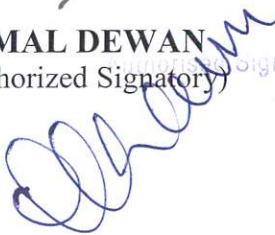
I/We hereby declare that whatever has been stated above is true to the best of my/our knowledge, correct and nothing material has been concealed there from.

For **AURIC INFRATECH PRIVATE LIMITED**

For AURIC INFRATECH PVT. LTD.

KAMAL DEWAN

(Authorized Signatory)



BOARD RESOLUTION

EXTRACT OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF AURIC INFRATECH PVT LTD HELD ON 17th JULY, 2017 AT 11.00 AM AT REGISTERED OFFICE OF THE COMPANY.

"RESOLVED THAT Consent Of The Board Be Hereby Accorded To Get The Registration Of The Company Under Real Estate (Regulation And Development) Act, 2016 (RERA).

"RESOLVED THAT Mr. Kamal Dewan Director Of The Company Be And Is Hereby Authorize, To Do All Such Acts, Deeds, Matters And Things As May Be Necessary Or Incidental To Give Effect To The Above And To Delegate All Or Any One Or More Of The Aforesaid Power To Any Other Person's, By Way Of Power Of Attorney's And Authorize Them To Exercise The Powers So Delegated On Behalf Of The Company"

Certified True Copy

Kamal Dewan
For AURIC INFRATECH PVT LTD

FORM-A
[See rule 3(2)]
APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory Authority
Rajasthan, Jaipur

Sir,

1. I/We hereby apply for the grant of registration of my/our project “**AURIC SWASTIK**” situated at Khasra No. 204, 281/205, (Old Khasra No. 205), Village-Gila Ki Nangal, Tehsil- Bassi, District-Jaipur, State-Rajasthan.

(i) Status of the applicant: **Partnership Firm**

(ii) Details of Promoter

- a. Name: Auric Infratech Private Limited
- b. Address: Building No. 1, 2nd Floor, Queens House, Queens Road, Near Vijay Dwar, Vaishali Nagar, Jaipur, Rajasthan -302021
- c. Copy of registration certificate –**Attached**
- d. Main Objects: **Real Estate**
- e. Name, photograph and address of Partners/Authorised Signatory:

1.	NAME	KAMAL DEWAN	
	ADDRESS	Flat No. G2, Ground Floor, Plot No. 13 (Old No. 14) Phase 2, Behind Chankya Resturant Hanuman Vatika, Ajmer Road, Jaipur, Rajasthan-302006	
	CONTACT DETAILS AND MAIL ID	09251066602 Kamal.dewan09@gmail.com	
2.	NAME	SANDEEP AGGARWAL	

For AURIC INFRA TECH PVT. LTD.

[Handwritten Signature]
Authorised Signatory

ADDRESS	Bye Pass Road, Gian Dal Mill, Hodal Palwal, Haryana-121106	
CONTACT DETAILS AND MAIL ID	9818799334 Saggarwal77@yahoo.co.in	

- (iii) PAN of Promoter: **AADCV7790C**
- (iv) Name and address of the bank or banker with which account in terms of sub-clause (D) of clause (1) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained:

Bank Name- Auric Infratech Private Limited

Branch Name- Karur Vysya Bank

IFSC code- KVBL0004501

Bank A/c Number- 4501135000007539

Bank Address- P-5/2 Durga Business Center, M I Road Opp. Gangaur Hotel, Near Pin City Petrol Pump, Jaipur-302001.

Details of project land: Khasra No. 204, 281/205, (Old Khasra No.205), Village-Gila Ki Nangal, Tehsil- Bassi, District- Jaipur, State- Rajasthan.

Total Area: **19335 square meters**

- (v) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending etc.: **N.A.**
- (vi) Agency to take up external development works _____ Local Authority/~~Self Development~~: Local Authority
- (vii) Registration fee through online payment as the case may be Payment ID 65089720240303170443 Transaction No. RERA-TRANS-1442 of Rs 290030/- on 03-03-2024
- (viii) Any other information the applicant may like to furnish: **N.A.**

2. I/we enclose the following documents in triplicate, namely:-

For AURIC INFRATECH PVT. LTD.

Authorized Signatory

- (i) Authenticated copy of the PAN card of the promoter: **Attached**
- (ii) Audited Balance Sheet of the promoter for the preceding financial year: **Attached**
- (iii) Copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **Attached**
- (iv) The details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **N.A.**
- (v) Where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **N.A.**
- (vi) An authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Attached**
- (vii) The Sanctioned Plan, Layout plan and Specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **Attached**
- (viii) The plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **N.A.**
- (ix) The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Attached**
- (x) Performa of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Attached**

For AURIC INFRA TECH PVT. LTD.


Signature

- (xi) The number, type and the carpet area of apartments for sale in the project along with the area of the exclusive Balcony or Verandah areas and the exclusive open terrace areas with the apartment, if any: **N.A.**
- (xii) The number and areas of garage for sale in the project: **N.A.**
- (xiii) The number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **N.A.**
- (xiv) The names and addresses of his real estate agents, if any, for the proposed project **N.A.**
- (xv) The names and addresses of the architect, engineer, if any and other persons concerned with the development of the proposed project: **Attached**
- (xvi) A declaration in Form-B. **Attached**

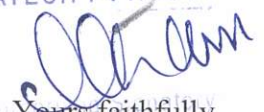
(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

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

- (i)
- (ii)
- (iii)

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

For AURIC INFRA TECH PVT. LTD.



Yours faithfully

Signature and seal of the applicant(s)



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF AURIC INFRATECH PRIVATE LIMITED, JAIPUR

Report on the Financial Statements

We have audited the accompanying financial statements of **AURIC INFRATECH PRIVATE LIMITED, JAIPUR CIN:- U45400HR2011PTC043416** ("the company"), which comprise the Balance Sheet as at March 31st, 2023, the Statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the statement of affairs of the Company as at March 31st, 2023, and **Profit**, and its cash flows for the year ended on that date.

Basis for Opinion

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

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



GARG VIPIN & Co.

Chartered Accountants

405, Surya Chambers, Nehru Bazar, Jaipur (Raj.) – 302003
Ph No -0141 -6764238, 09314032579 , Email ID vipgca@yahoo.co.in



Information other than the financial statements and auditors' report thereon

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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





Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

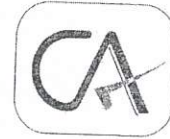
Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



GARG VIPIN & Co.

Chartered Accountants

405, Surya Chambers, Nehru Bazar, Jaipur (Raj.) – 302003
Ph No –0141 -6764238, 09314032579 , Email ID vipgca@yahoo.co.in



Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economics decisions of a reasonably knowledgeable user of 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; (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 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that :-

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;

- (a) 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;
- (b) The Balance Sheet, The statement of Profit and Loss and Cash Flow Statement are dealt with by this report are in agreement with the books of account;
- (c) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014;**

- (d) On the basis of the written representations received from the directors as on 31st, 2023 taken on record by the board of directors, none of the directors





disqualified as on March 31st, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

- (e) 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
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act as amended, we report that section 197 is not applicable on the Private Limited Company. Hence reporting as per Section 197(16) is not required.
- (g) 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 disclosed the impact of pending litigations on its financial position in its financial statements.
 - (ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
 - (iii) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.
 - (iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes of accounts 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 entities, including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
 - (b) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes of accounts, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entities ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, 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



GARG VIPIN & Co.

Chartered Accountants

405, Surya Chambers, Nehru Bazar, Jaipur (Raj.) – 302003
Ph No –0141 -6764238, 09314032579 , Email ID vipgca@yahoo.co.in



- (c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us, nothing has come to there notice that has caused them to believe that the representations under sub-clause (i) and (ii) of rule 11(e) contain any material misstatement.
- (v) The Company has not declared or paid any dividend during the year in contravention of provisions on section 123 of the Companies Act 2013.

For: - GARG VIPIN & CO.

Chartered Accountants,


(Vipin Garg)

Partner

Firm Reg. No 019412C

M.N. 403962

UDIN:-23403962 BGRVJE9973

Dated : 30.09.2023

Place : JAIPUR



**Annexure-A**

Referred to in paragraph 14 of the Independent Auditor's Report of even date to the members of AURIC INFRATECH PRIVATE LIMITED, JAIPUR CIN:- U45400HR2011PTC043416 on the financial statements as of and for the year ended 31st March, 2023.

i	a	A	The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.
		B	The Company is maintaining proper records showing full particulars of Intangible Assets.
	b		The Property, Plant and Equipment are physically verified by the Management according to a phased programmed designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
	c		Based on our audit procedures and according to the information and explanations given to us, the company does not have any immovable property, except property held as stock in trade, as on the balance sheet date therefore the provisions of clause 3 (i)(c) of the Order are not applicable to the Company..
	d		The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment (including Right of Use assets) or intangible assets does not arise.
	e		Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made there under, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.
ii			As explained to us, the management has conducted physical verification of inventory during the year. The Company is maintaining proper records of inventory and in our opinion the



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			coverage and procedure of such verification by the management in appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.
iii			During the year the Company has not made investments in, provided any guarantee or security to companies, firms, Limited Liability Partnerships or any other parties.
	a	A	The Company has granted unsecured loans and advances of 950.096 Lakhs (PY Rs. 258.18 Lakhs except advances given for day to day business activity during the year. Closing Balance of unsecured loan and advances given by the company to the joint venture, associates, subsidiaries was of Rs 1065.74 Lakhs (P.Y. of Rs. 131.35 Lakhs).
		B	The Company has granted unsecured loans of Rs. 21.00 Lakhs (P.Y. of Rs. 5.50 Lakhs) during the year. Closing Balance of unsecured loan given by the company to the parties other than joint venture, associates, subsidiaries was of Rs 92.60 Lakhs (P.Y. of Rs. 672.37 Lakhs).
	b to e		Loan so given are with any specific terms, repayable on demand of and are interest free therefore payable on demand so question of overdue amount of interest and principal does not arise.
	f		The unsecured loans and advances so granted by the company Rs 971.09 Lakhs (PY Rs 953.54 Lakh are Interest free, repayable on demand or with specific terms. Which is 97.84 % (PY 52.55 %) of the loans so granted during the year out of the total loans granted are to the promoters, related parties as defined in section 76(2) of the companies Act 2013.
			In our opinion and according to the information and explanations given to us, the company has complied with provision of section 185 and 186 of the Companies Act 2013, in respect of loans, investments, guarantee and security. The Company has not provided any guarantees or securities to the parties covered under section 185 and 186 of the Act.
v			The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
vi			We have broadly reviewed the books of account maintained by the company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 in respects of companies products as the





		is not covered by the Companies (Cost Records and Audit) Rules, 2014. We are of the opinion that as the total turnover and the investment in plant and machinery of the company is below the specified limit, therefore the provisions of clause 3 (vi) of the Order are not applicable to the Company.
vii		In respect of statutory dues :-
	a	According to the information and explanations given to us and the records of company examined by us, in our opinion, the company is generally regular in depositing undisputed statutory dues in respect of Goods and Service Tax, Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, Cess and other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of aforesaid dues were outstanding on the year end for a period of more than six months from the date they became payable.
	b	According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Goods and Service Tax, Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, Cess and other statutory dues which have not been deposited on account of any disputes.
viii		According to the information and explanation given to us, company has no transactions, not recorded in the books of accounts have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
ix	a	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
	b	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company is not declared wilful defaulter by any bank or financial institution or government or any government authorities.
	c	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not taken any term loans therefore the provisions of clause 3 (ix)(c) of the Order are not applicable to the Company.
	d	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not raised funds on short term basis therefore the provisions of clause 3 (ix)(d) of the Order are not applicable to the Company.

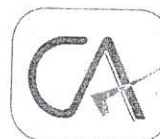


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	e	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, therefore the provisions of clause 3 (ix)(e) of the Order are not applicable to the Company.
	f	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies therefore the provisions of clause 3 (ix)(f) of the Order are not applicable to the Company.
x	a	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year, therefore the provisions of clause 3 (ix)(f) of the Order are not applicable to the Company.
	b	Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not made any preferential allotment or private placement of shares. The company allotted 200 Convertible Debentures of Rs 100000/- each has been issued to SWAMIH Investment Fund I, with interest payable at the rate of 12% IRR per annum in respect of redemption from project cash flow. Secured by all issues equity shares of the company. Debentures will matured on 19.03.2024. As on 31.03.2023 total 160 Debentures have been Repaid and 40 debentures are balance to repay of Rs 4,00,00,000/-
xi	a	Based on our audit procedures and according to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year.
	b	During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, report under section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.



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	c		During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has received whistle- blower complaint during the year which has been considered by us for any bearing on our audit and reporting.
xii			According to the information and explanations given to us, the company is not a nidhi company therefore nidhi rules 2014 are not applicable on the company. Accordingly, paragraph 3 (xii) of the order is not applicable to the company.
xiii			According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of act, and where applicable the details have been disclosed in the financial statements as required by the applicable accounting standards.
xiv	a		According to the information and explanations given to us, commensurate with the size and nature of its business the company, there is no need of internal audit system. Therefore, paragraph 3 (xiv) of the order is not applicable to the company.
	b		According to the information and explanations given to us, the company has no internal audit system.
xv			According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of section 192 of the Act under clause 3(xv) of the Order is not applicable.
xvi			According to the information and explanations give to us, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, Paragraph 3 (xvi) of the order is not applicable to the company.
xvii			According to the information and explanations given to us and based on the audit procedures conducted, we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.
xviii			There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order are not applicable.



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xix			On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
xx			The provision of Section 135 toward corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3 (xx) of the order is not applicable on the Company.
Xxi			The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For: - GARG VIPIN & CO.

Chartered Accountants,

(Vipin Garg)

Partner

Firm Reg. No 019412C

M.N. 403962

UDIN :- 23403962 BQRYJE9973

Place : JAIPUR

Dated : 30.09.2023



AURIC INFRATECH PRIVATE LIMITED

Plot No.191, Block -D, Sector-11, Faridabad, Haryana-121006

NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2023.

NOTE- 1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(A) SIGNIFICANT ACCOUNTING POLICIES

(1) ACCOUNTING CONVENTION :-

The financial statements have been prepared in accordance with the historical cost convention. The company consistently following system of accounting in accordance with the generally accepted principles in India, the Accounting standards issued by the institute of chartered accountants and the provisions of the Companies Act, 2013 are maintained under the historical cost convention employing the accrual Method of accounting.

(2) STOCK :-

Stocks are valued as under:

A) Land and plots (including land under agreements to sell) other than area transferred to constructed properties at the commencement of construction are valued at cost, approximate average cost or as revalued on conversion to stock, as applicable. Cost includes land acquisition cost, estimated internal development costs and external development charges.

B) Constructed properties includes the cost of land (including land under agreements to purchase), internal development costs, external development charges, construction costs, development/ construction materials, and is valued at cost or estimated cost, as applicable.

C) Earnest money and part payments under agreements to purchase of land / constructed properties represents amounts paid by the company to acquire irrevocable and exclusive licenses and development rights in identified land and constructed properties, the acquisition of which is at an advanced stage.

D) Constructed buildings and related equipments are valued at cost less depreciation.



Accountant

[Signature]

(3) REVENUE RECOGNISATION :-

A) Sale of land and plots is recognized in the financial year in which the agreement to sell is executed.

B) Revenue from constructed properties:-

- (i) Assets given on perpetual lease are considered sold in the year in which the agreement to sell is executed and revenue is recognized on the percentage of completion method of accounting referred to in (ii) below.
- (ii) Revenue from constructed properties is recognized on the "percentage of completion method", Total sale consideration as per the agreements to sell of constructed properties entered into is recognized as revenue based on the percentage of actual project costs incurred thereon to total estimated project cost, subject to such actual cost incurred being 30 per cent or more of the total estimated project cost. Project cost includes cost of land, estimated construction and development cost of such properties. The estimates of the saleable area and costs are reviewed periodically and effect of any changes in such estimates is recognized in the period such changes are determined. However, when the total project cost is estimated to exceed total revenues from the project, the loss is recognized immediately.
- (iii) Expenses incurred for a particular project which is directly related to that project and incurred for that particular project is shown as pre operative expenses in Balance sheet till the completion of project or charged to the revenue in the manner as revenue for that particular project is recognized as income.
- (iv) Service Charges are accounted for net of Service Tax & GST if Applicable.

(4) COST OF REVENUE :-

- A) Cost of land and plots includes land acquisition cost, estimated internal development costs and external development charges, which is charged to the profit and loss account based on the percentage of land / plotted area in respect of which revenue is recognized as per accounting policy (4) above to the saleable total land/ plotted area of the scheme, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the applicable scheme.



Sanjay

Manu

B) Cost of constructed properties includes cost of land (including land under agreements to purchase), estimated internal development costs, external development charges, construction costs and development/ construction materials, which is charged to the profit and loss account based on the percentage of revenue recognized as per accounting policy (4) above, in consonance with the concept of matching costs and revenue. Final adjustment is made on completion of the applicable project.

(5) FIXED ASSETS :-

Fixed assets are stated at cost of acquisition with any subsequent improvements thereto, less accumulated depreciation. The cost includes taxes, duties, freight and others related expenses to the acquisition and installation of the concerned assets and direct financing cost incurred during the construction period.

(6) DEPRECIATION :-

Depreciation on tangible fixed assets is provided on written down value basis, over the useful life of the assets as prescribed in schedule II of the companies Act, 2013.

(7) PRIOR PERIOD ITEMS

Prior period items including adjustment/Claims, arisen / settled / noted during the year are Debited / credited to the respective heads of account, if not material in the nature

(8) PROVISION FOR CURRENT AND DEFERRED TAX:-

Provision for current tax is made after taking into consideration benefits admissible under the provision of the Income tax Act.1961.

Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

(9) FOREIGN EXCHANGE TRANSACTION:-

Foreign Currency transactions are recorded at the exchange rate prevailing on the date of transaction. All exchange differences are dealt with in profit and loss account except those relating to acquisition of Fixed Assets, which are adjusted in the cost of fixed assets.

Current Assets and Current Liabilities in the foreign currency, outstanding at the year are translated at the rate of exchange prevailing at the close of the financial year and resulted gain/ losses recognized in the Profit & loss account.

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(10) USE OF ESTIMATES:

The preparation of financial statements requires estimates and assumptions to be made that effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reported period. Difference between the actual results and estimates are recognized in the period in which the results known / materialized.

(11) PROVISIONS CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is made when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Provision is made for outstanding dues of customers which are doubtful of recovery. Assessment of such doubtful debts is made on case to case basis by the management.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation, which may, but probably will require an outflow of resources. When there is a possible or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. The Company does not recognize assets which are of contingent nature until there is virtual certainty of reliability of such assets. However, if it has become virtually certain that an inflow of economic benefits will arise, asset and related income is recognized in the financial statements of the period in which the change occurs.

(12) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

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AURIC INFRATECH PVT. LTD.

Plot No.191, Block -D, Sector-11, Faridabad, Haryana-121006

NOTES TO ACCOUNTS 2.25

1. Auditors Remuneration Includes :- (Amount in Thousands).

Particulars	Current Year	Previous Year
Statutory Audit Fee	100.00	100.00
(Including Tax Audit)		
Certification & Other Works	00.00	00.00
Out of pocket expenses	00.00	00.00
Total	100.00	100.00

2. There is no outstanding amount due to Small Scale Industries undertakings for a amount exceeding Rs. 1 Lacs for more than 30 days (Previous Year NIL).
3. Contingent liabilities are usually not provided unless it is probable that future outcome may be materially detrimental to the company.
4. The accounts of the company have prepared on the basis that the company is a going concerned.
5. There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2023. This information as Required to be disclosed under the Micro, Small & Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.
6. As per provisions of schedule II of the Companies Act 2013, retained earnings amounting to NIL on fixed assets, as at 31.03.2023.
7. (i) Foreign Currency Income Rs. NIL (Previous Year Rs. NIL)
- (ii) Expenses incurred in Foreign Currency Rs. NIL (Previous Year Rs. NIL)
8. As per the guideline issued by ICAI as the total turnover of the company does not exceeds Rs 50 cores in the immediately preceding accounting period and borrowing including public deposits does not exceeds of Rs. 10 core at any time during the accounting period. Thus the Company has not reported about Segment Reporting (AS-17) and Cash Flow Statement (AS-03) as per accounting standards issued by the Institute of Chartered Accountants of India, as these Accounting standards are not applicable on the company.

Signature

Signature



9. Additional information pursuant to the provisions of the paragraph No. 3 & 4 of parts II of Schedule VI of the Companies Act.

- (a) Licensed / Installed Capacity :- Not Applicable
- (b) Purchase, Sales and Stock of Goods (Flats) :-

Particulars	Current Year Amount in Thousands	Previous Year Amount in Thousands
Opening Stock	158602.61	94141.00
Purchase	194306.97	117567.28
Sales	505111.59	225503.60
Closing Stock (WIP & RM)	60316.47	158602.61

- (c) Expenditure / Earning in Foreign Exchange (Amount in Rs.) :- Nil

10. Related party disclosure, as required by Accounting Standard-18, is as below:

A. Names of Related Parties:

- (1) Subsidiaries NIL
- (2) Associates Realcare Maintenance Services Pvt. Ltd., Auric Buildsquare Pvt. Ltd., Auric Infra Projects Limited, Auric Residency Pvt. Ltd, Bright Coloniser Pvt. Ltd., Roshan Propmart Pvt. Ltd., Progressive Realtech Pvt. Ltd.
- (3) Key Management Personnel: - Mr. Sandeep Aggarwal (Director),
Mr. Kamal Diwan (Director)
- (4) Relatives of Key Management Personnel – Mrs Rakhi Dewan (Wife of Kamal Diwan),
Mrs. Pooja Aggarwal
(Wife of Sandeep Aggarwal).



B. The following transactions were carried out with related parties in the ordinary course of business:

(Rs. in Lacs)

Particulars	Subsidiaries	Associates	Key Management Personnel	Relatives of Key Management Personnel
Sale of Goods	-	-	-	-
Purchase of Fixed Assets	-	-	-	-
Purchase of Goods	-	-	-	-
Receiving Services	-	-	-	-
Rendering Services	-	-	-	-
Remuneration	-	-	21.00	9.00
Finance (Including loans & other contribution in cash or kind.) (Net of repaid)	-	950.09 Loan Taken	277.03 Loan Taken Net	-
Miscellaneous payment (Net)	-	-	-	-
Balance outstanding as at 31.03.2023	-	Dr 1065.74	Cr. 760.63	Cr 0.75
Balance outstanding as at 31.03.2022	-	Dr 131.35	Cr. 510.95	Dr. 0.50

11. The figures of the previous year have been regrouped or rearranged wherever necessary.

12. In the opinion of the Board, the Current Assets, Loans and Advances, have the value at which they are stated in the Balance Sheet, if realized in the ordinary course of business.

13. Balances of Creditors, Debtors and Loans & Advances are subject to Confirmation.

14. As per the information's and explanation given there is no unbilled amount of receivable is due as on the Balance Sheet Date.

15. Loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member shall be separately stated.



Cancelled

[Signature]

16. OTHER STATUTORY INFORMATION:-

1. The company does not have any Benami Property where any proceedings has been initiated or pending against the company for holding any Benami property.

2. As per the information's and explanation given there is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) held by the company where the whose title deeds are not held in the name of the company. There is no such immovable property held jointly with others therefore no need to give percentage of share of the company in that property.

3. The company has not done any revaluation of its Property, Plant and Equipment.

4. The company has not declared willful defaulter by any bank or financial Institution or other lender.

5. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

6. There are no charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

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

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

9. (i) The Company has not advanced or loaned or invested funds to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall :

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

(a) 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

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



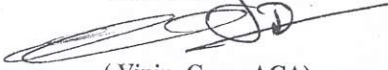
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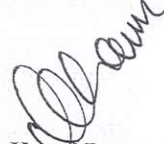
10. The Company does not have any Scheme of Arrangements that has been approved in terms of sections 230 to 237 of the Companies Act, 2013.

SIGNED FOR IDENTIFICATION :-

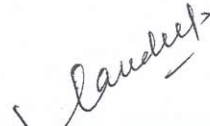
FOR: GARG VIPIN & CO.
CHARTERED ACCOUNTANTS
FRN 019412C



(Vipin Garg, ACA)
Partner (M No. 403962)
UDIN:-



Kamal Deewan
(Director)
Din 03200781



Sandeep Aggarwal
(Chairman & Director)
Din 00165550

Place :- Jaipur
Date :- 30.09.2023



**AURIC INFRATECH PRIVATE
LIMITED**

BALANCE SHEET

&

STATEMENT OF PROFIT & LOSS

FOR THE YEAR PERIOD FROM

01.04.2022

TO

31.03.2023

AURIC INFRA TECH PRIVATE LIMITED
Plot No.191, Block -D, Sector-11, Faridabad, Haryana-121006
CIN U45400HR2011PTC043416

BALANCE SHEET AS AT 31.03.2023

	Note	As at 31st March, 2023	AMOUNT IN THOUSANDS As at 31st March, 2022
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	2.01	100.00	100.00
Reserves and Surplus	2.02	5,652.22	2,330.68
		<u>5,752.22</u>	<u>2,430.68</u>
NON-CURRENT LIABILITIES			
Long-Term Borrowings	2.03	40,000.00	100,000.00
		<u>40,000.00</u>	<u>100,000.00</u>
CURRENT LIABILITIES			
Short-Term Borrowings	2.04		
Trade Payable	2.05	140,987.62	160,322.82
Other Current Liabilities	2.06	277,058.25	46,330.98
Provisions	2.07	285.99	201,952.56
Deferred Tax Liability	2.08		230.00
		<u>445,392.75</u>	<u>408,836.36</u>
		<u>491,144.97</u>	<u>511,267.04</u>
ASSETS			
NON CURRENT ASSETS			
Fixed assets			
Tangible Assets	2.09	343.11	517.81
Intangible Assets	2.09	5.79	5.79
Non Current Investments	2.10		
Deferred Tax Asset	2.11	85.60	67.27
		<u>434.51</u>	<u>590.87</u>
CURRENT ASSETS			
Cash and Cash Equivalents	2.12	12,561.60	20,850.80
Inventories	2.13	60,316.47	158,602.61
Short-Term Loans and Advances	2.14	417,238.71	330,339.08
Other Current Assets	2.15	593.68	883.69
		<u>490,710.46</u>	<u>510,676.17</u>
		<u>491,144.97</u>	<u>511,267.04</u>

Significant Accounting Policies
Notes to Accounts

1
2.01 to 2.24

As per our separate report annexed herewith

For : GARG VIPIN & CO.,
CHARTERED ACCOUNTANTS,
Firm Regn. No. 019412C

CA VIPIN GARG
PARTNER
Membership No. 403962
UDIN:-

PLACE : JAIPUR
DATE : 30.09.2023



FOR & ON BEHALF OF THE BOARD OF DIRECTORS

SANDEEP AGGARWAL
CHAIRMAN & DIRECTOR
DIN 00165550

KAMAL DEewan
DIRECTOR
DIN 03290781

AURIC INFRATECH PRIVATE LIMITED

Plot No.191, Block-D, Sector-11, Faridabad, Haryana-121006
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2023

Amount In Thousands

Particular	For The Year 2022-23	For The Year 2021-22
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit Before Tax & Prior Period Item as per financial statement	3,517.15	860.41
Adjusted For:		
Depreciation & Amortisation	236.59	246.61
Interest Received & Other Income	(3,196.16)	(366.96)
Finance Cost	10,278.71	7,735.73
Operating Profit Before Working Capital Changes	10,836.29	8,475.79
Adjusted For:		
(Increase)/Decrease In Trade Receivable	-	-
(Increase)/Decrease In Loans & Advances	(86,899.64)	(29,944.74)
(Increase)/Decrease In Other Current Assets	290.01	(149.53)
(Increase)/Decrease In Inventories	98,286.14	19,175.58
(Increase)/Decrease In Non Current Assets	(18.33)	-11.11/94
(Increase)/Decrease In Other Current Liabilities	75,105.69	7,931.76
Increase/(Decrease) in Trade Payables and Provisions	(19,444.10)	(18,419.50)
(Increase)/Decrease In Working Capital	67,319.78	(21,417.54)
Cash Generated From Operations	78,156.07	(12,941.75)
Income Tax Paid	34.40	(146.64)
Net Cash Generating From Operating Activities	78,190.47	-13,088.40
B. CASH FLOW FROM INVESTING ACTIVITIES:		
- Acquisition of Fixed assets Including Capital WIP	(61.90)	(283,992.00)
- Acquisition of Investment FDR New	-	-
- Interest Received & Other Income	3,196.16	366.96
Net Cash Flow from Investing Activities	3,134.26	(283,625.04)
C. CASH FLOW FROM FINANCIAL ACTIVITIES:		
- Proceed From Issue of Share Capital	-	-
- Proceed From/(Repayment) of Borrowings	(79,335.19)	126,713.67
- Interest Paid	(10,278.73)	(7,735.73)
Net Cash (Used in)/ Generated from Financial Activities	(89,613.90)	118,977.95
Net Increase/Decrease In Cash & Cash Equivalents During the Year	(8,289.17)	(177,735.49)
Add : Opening Cash and Cash Equivalents	20,850.80	738.41
Closing Cash and Cash Equivalents	12,561.62	(176,997.08)

As per our separate report annexed herewith

For : GARG VIPIN & CO.,
CHARTERED ACCOUNTANTS
Firm Regn. No. 019412C

CA VIPIN GARG
PARTNER
Membership No. 403962
UDIN:-

PLACE : JAIPUR
DATE : 30.09.2023



FOR & ON BEHALF OF THE BOARD OF DIRECTORS

SANDEEP AGGARWAL
CHAIRMAN & DIRECTOR
DIN 00165550

KANAL DEEWAN
DIRECTOR
DIN 03200781

AURIC INFRA TECH PRIVATE LIMITED
 Plot No.101, Block-D, Sector-11, Park Road, Mayapuri-110046
 CIN 0456083DH11PTCC0446

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2023

Particulars	March 31, 2023	As at March 31, 2022
1.01 SHARE CAPITAL		
Authorized Share Capital		
(10000 (10000) Equity Shares, Rs10/- per share)	100.00	100.00
Issued Share Capital		
10000 (10000) Equity Shares, Rs 10/- per share	100.00	100.00
Subscribed and Paid-Up Share Capital		
10000 (10000) Equity Shares, Rs 10/- per share	100.00	100.00
	<u>100.00</u>	<u>100.00</u>

The Company has only one class of shares authorized in its equity shares having a par value of Rs 10/- Each of equity shares is entitled to one vote per share.

Reconciliation of the number of shares outstanding

Particulars	March 31, 2023	As at March 31, 2022
Number of shares at the beginning		
Add: Shares issued	10,000.00	10,000.00
Number of shares at the end of the year	<u>10,000.00</u>	<u>10,000.00</u>

Details of shares held by each shareholder holding		As at			
Name of Shareholder/Promoter	March 31, 2023		March 31, 2022		
	No. of Shares held	% of holding in that class of shares	No. of Shares held	% of holding in that class of shares	% Change during the Year
Rajesh Agarwal					
	5,000	50.00	5,000	50.00	
Rishabh Agarwal	5,000	50.00	5,000	50.00	
Total	10,000	100	10,000	100	

2.02 RESERVE AND SURPLUS

Surplus (Deficit) in Profit & Loss Account			
Balance at the beginning of the financial year	2,330.48	1,740.48	
Addition during the financial year	2,331.54	1,150.20	
Less: Other Adjust			
		<u>5,692.22</u>	<u>2,320.68</u>

1.03 LONG-TERM BORROWINGS

Secured Loans		
* SHRI Rajeshwari Finance Limited		
Debtors		
** (Under Research Investment Fund I)	40,000.00	100,000.00
	<u>40,000.00</u>	<u>100,000.00</u>

** 1000 (P/1000) Convertible Debentures of Rs 100000/- each issued in SHRI Rajeshwari Finance Fund I, which interest payable @ 12% per annum in respect of redemption from project cash flow. Secured by all issued equity shares of the company and land bearing Khata no. 654, 655/1, 656/2 and 1176/215. Debentures will matured on 15.03.2024. In FY 2022-23, 600 Debentures has been repaid.

2.04 SHORT-TERM BORROWINGS

Current Maturity of Long Term Debt		
SHRI Rajeshwari Finance Limited		
Unsecured Loans		
Loan from Related Parties		
Interest Free		
Intercompany Deposits Interest Free	53,316.42	52,420.97
Other Than RCD	81,679.76	
Interest Bearing		
Other		
Intercompany Deposits Interest Free	5,000.00	206,091.86
Other Than RCD	<u>140,996.18</u>	<u>258,512.83</u>

(a) Unsecured Loans taken from Shareholder, Directors and others including 68 RCDs are repayable on Demand.



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2.05 TRADE PAYABLES

Creditors for Expenses & Services
Micro, Small and Medium Enterprises
Total outstanding dues of micro enterprises and small enterprises
Total outstanding dues of creditors other than micro enterprises and small enterprises
Total Trade Payables

77,660.80	46,730.98
77,660.80	46,730.98

Information regarding MSME refer note no 2.15(3)

As at March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	16,017.12	1,577.45	5,871.33	2,595.00	27,060.90
(iii) Deposited dues - MSME	-	-	-	-	-
(iv) Deposited dues - Others	-	-	-	-	-
Total	16,017.12	1,577.45	5,871.33	2,595.00	27,060.90

As at March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	47,528.74	3,366.34	400.00	45.00	51,340.08
(iii) Deposited dues - MSME	-	-	-	-	-
(iv) Deposited dues - Others	-	-	-	-	-
Total	47,528.74	3,366.34	400.00	45.00	51,340.08

2.06 OTHER CURRENT LIABILITIES

Security Dues to Government (TDS, PF & ESI)
Salary & Wages Payable
Advances Against Working Draw Certificates (including Bankers' Certificate)
Other Payable Including Security Received From Vendors and Contractors

436.11	2,164.27
1,641.49	3,691.09
272,617.10	10,716.68
7,023.11	1,428.09
371,488.71	201,942.46

2.07 SHORT TERM PROVISIONS

Provision for Income Tax

213.99	210.00
143.92	138.55

2.08 DEFERRED TAX LIABILITY

2.10 INVESTMENTS

2.11 DEFERRED TAX ASSETS

Deferred Tax Assets
Related to Fixed Assets
Related to Expenses

43.60	87.23
65.92	63.33

2.12 CASH AND CASH EQUIVALENTS

Balance With Banks
In Current Accounts
In Deposited Accounts (FD/NS)
In KVB Bank

11,542.83	17,444.96
-	2,366.60
1,679.55	805.83
12,201.63	20,617.40

2.13 INVENTORIES

(i) Raw materials	-	-	-
(ii) Work-in-progress	60,316.47	-	158,606.67
(iii) Finished goods	-	-	-
(iv) Stock-in-trade	-	-	-
(v) Stores and spares	-	-	-
(vi) Loose Tools	-	-	-
(vii) Others (Specify nature)	-	-	-
(viii) Goods in transit to be delivered under relevant sub-head of inventories	60,316.47	-	158,606.67
(As valued & certified by the Management)	-	-	-

2.14 SHORT TERM LOANS AND ADVANCES

Loans & advances to Directors, Share holders & their relatives including IEDs
Advance to Government Authorities (Advance Income Tax and TDS/Service Tax & Others)
Others - Advances to suppliers for goods, services (Henceforth consolidated goods)

115,334.49	141,529.08
3,319.56	3,521.24
294,664.56	145,288.75
413,318.61	290,339.07

Loans and Advances Given To

Type of Borrowers	Amount of Loans as on 31.03.2023	% to the total Loans in the nature of loan	Amount of Loans as on 31.03.2022	% to the total Loans in the nature of loan
Directors	-	-	-	-
Shareholders	-	-	-	-
Related Parties	11,021.12	2.68	20,430.99	6.21
Others	4,263.77	1.03	1,128.08	0.34

2.15 OTHER CURRENT ASSETS

Prepaid Expenses (RHS)
Prepaid Expenses
Security Deposits

387.33	891.61
4.35	4.33
2.00	50.36
893.68	946.30



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AURIC INFRATECH PRIVATE LIMITED
Plot No.191, Block -D, Sector-11, Faridabad, Haryana-121006
CIN U45400HR2011PTC043416

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2023

2.09 PROPERTY, PLANT & EQUIPMENTS

Amount in Thousands

S.NO.		PARTICULARS	Amount in Thousands									
			GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT	ADDITION	DEDUCTION	AS AT	AS AT	FOR	DEDUCTION	UP TO	AS AT	AS AT
		01.04.2022	DURING THE YEAR		31.03.2023	01.04.2022	THE YEAR	YEAR	31.03.2023	31.03.2023	31.03.2022	
A	TANGIBLE ASSETS											
1	OFFICE EQUIPMENTS	633.24	61.90		695.14	369.23	124.61	-	493.84	201.30	264.01	
2	COMPUTER & PRINTER	395.80	-		395.80	260.74	81.24		341.98	53.82	135.06	
3	ACTIVA & BIKE	132.93	-		132.93	66.17	17.29		83.45	49.48	66.77	
4	FURNITURE & FIXTURE	134.83	-		134.83	82.86	13.46		96.31	38.52	51.97	
	TOTAL A	1,296.80	61.90	-	1,358.70	779.00	236.59	-	1,015.59	343.11	517.81	
B	INTANGIBLE ASSETS											
3	SOFTWARE	115.80	-	-	115.80	110.01	-	-	110.01	5.79	5.79	
	TOTAL B	115.80	-	-	115.80	110.01	-	-	110.01	5.79	5.79	
	TOTAL:->	1,412.60	61.90	-	1,474.50	889.01	236.59	-	1,125.60	348.90	523.60	
	PREVIOUS YEAR FIGURE:->	1,011.53	401.08	-	1,412.60	642.40	246.61	-	889.01	523.60	369.13	



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Annexure for other statutory informations

Sl. No.	Basis	Particulars	Particulars	As on 31.03.2019						Remarks
				Balance	Debit	Credit	Balance	Debit	Credit	
1	Current Ratio	Current Assets / Current Liabilities	Current Assets = Cash & Bank + Receivables + Other Current Assets + Short-term Investments + Other Current Assets Current Liabilities = Creditors + Other Current Liabilities	490.78.06	104,198.14	117,058.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
2	Debt-Equity Ratio	Debt / Equity	Debt = Short-term borrowings + Long-term borrowings + Other Debt Equity = Share Capital + Reserve & Surplus	100,997.62	5,788.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
3	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income = Profit before interest & tax + Depreciation & Amortization Debt Service = Interest & Principal Payments	3,733.74	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
4	Return on Equity Ratio	Profit after tax / Equity	Profit after tax = Profit before tax - Tax Equity = Share Capital + Reserve & Surplus	3,521.54	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
5	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold = Cost of Sales Average Inventory = (Opening Inventory + Closing Inventory) / 2	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
6	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales = Sales - Cash Sales Average Trade Receivables = (Opening Trade Receivables + Closing Trade Receivables) / 2	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
7	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases = Purchases - Cash Purchases Average Trade Payables = (Opening Trade Payables + Closing Trade Payables) / 2	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
8	Fixed Capital Turnover Ratio	Revenue / Fixed Capital	Revenue = Sales Fixed Capital = Share Capital + Reserve & Surplus	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
9	Net Profit Ratio	Net Profit / Net Sales	Net Profit = Profit before tax - Tax Net Sales = Sales - Cash Sales	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
10	Return on Capital Employed	Profit after tax / Capital Employed	Profit after tax = Profit before tax - Tax Capital Employed = Share Capital + Reserve & Surplus	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00
11	Return on Investment	Profit after tax / Investment	Profit after tax = Profit before tax - Tax Investment = Share Capital + Reserve & Surplus	100,997.62	10,000.00	140,558.17	140,558.17	14,058.17	14,058.17	Ratio is 1.00



AURIC INFRA TECH PRIVATE LIMITED
Plot No.191, Block -D, Sector-11, Faridabad, Haryana-121006
CIN U45400HR2011PTC043416

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2023

	Note	AMOUNT IN THOUSANDS	
		2022 Year ended March 31st	2022
INCOME			
Revenue from operation	2.16	506,599.06	226,055.99
Total Revenue		<u>506,599.06</u>	<u>226,055.99</u>
EXPENDITURE			
Cost of Construction	2.17	282,570.50	219,334.18
Change in WIP	2.18	98,286.14	(64,461.61)
Employee Benefit Expenses	2.19	8,799.37	10,033.59
Finance Costs	2.20	10,278.71	12,711.88
Depreciation and Amortisation Expenses	2.21	236.59	246.61
Other Expenses	2.22	102,910.59	46,584.24
Total Expenses		<u>503,681.91</u>	<u>224,648.89</u>
Profit/(Loss) before exceptional and extraordinary items and tax		3,517.15	1,407.10
Exceptional items (specify nature & provide note/delete if none)			
Profit/(Loss) before extraordinary items and tax		3,517.15	1,407.10
Extraordinary items (specify nature & provide note/delete if none)			
Profit Before Tax		<u>3,517.15</u>	<u>1,407.10</u>
Tax Expenses :-			
Current Tax		53.99	230.00
Deferred Tax		18.33	11.32
Short/Excess Provision Write Off for Earlier Years		157.86	-1,520.67
PROFIT AFTER TAX		<u>3,321.54</u>	<u>1,190.20</u>
PROFIT FOR THE YEAR		<u>3,321.54</u>	<u>1,190.20</u>
EARNING PER EQUITY SHARE	2.23		
Equity Shares of par value Rs. 10/- each			
Basic		332.15	119.02
Diluted		332.15	119.02
Significant Accounting Policies			
Notes to Accounts	2.01 to 2.24		

As per our separate report annexed herewith

For: GARG VIPIN & CO.,
CHARTERED ACCOUNTANTS
Firm Regn. No. 019412C

CA VIPIN GARG
PARTNER
Membership No. 403962
UDIN:-

PLACE: JAIPUR
DATE: 30.09.2023

FOR & ON BEHALF OF THE BOARD OF DIRECTORS

KANDEEP AGGARWAL
CHAIRMAN & DIRECTOR
DIN 00165530

KANDEEP AGGARWAL
DIRECTOR
DIN 03200781



1.14 REVENUE FROM OPERATIONS		
Sale of Flats as per AS-07	553,113.59	323,503.60
Interest Received	249.31	0.23
Other Income (Amount from Pw Cancellation)	3,456.16	218.16
	<u>556,819.06</u>	<u>323,721.99</u>
1.17 COST OF CONSTRUCTION		
Purchase of Material	184,506.90	112,567.28
Site Expenses	68,263.34	101,664.90
	<u>252,770.24</u>	<u>214,232.18</u>
2.18 CHANGE IN INVENTORY OF WIP		
Inventories at the beginning of the year:		
(i) Stock-in-trade		
(ii) Work in progress	158,602.61	94,141.00
(iii) Finished goods		
	<u>A</u>	<u>94,141.00</u>
Inventories at the end of the year:		
(i) Stock-in-trade		
(ii) Work in progress	60,315.47	158,602.61
(iii) Finished goods		
	<u>B</u>	<u>158,602.61</u>
(Increase)/Decrease in inventories of finished goods, work-in-progress and stock-in-trade	<u>(A-B)</u>	<u>(64,461.61)</u>
2.19 EMPLOYEE BENEFIT EXPENSES		
* Salaries to Employees (Including Director Remuneration of Rs in Thousands 21006-PV Rs. 2506)	6,743.83	9,009.97
†† Contributions & Welfare Charges	83.40	20.84
‡‡‡‡ Contributions	13.12	16.78
§§§§ and Labour Welfare		
	<u>6,840.35</u>	<u>9,047.59</u>
2.20 FINANCE COSTS		
Interest Expenses		
- Interest Paid to Bank	10,160.71	12,598.32
- Interest Paid to Others		
Financial Charges	18.00	117.00
	<u>10,178.71</u>	<u>12,715.32</u>
2.21 DEPRECIATION AND AMORTISATION EXPENSES		
Depreciation and Amortisation	236.59	245.61
	<u>236.59</u>	<u>245.61</u>



Sanjay

Chauhan

2.22 OTHER EXPENSES

Selling Expenses		
Commission & Brokerage Expenses	52,550.54	20,078.75
Business Promotion	622.54	273.01
Advertisement Expenses	12.11	3,391.49
	<u>53,185.19</u>	<u>23,743.25</u>
Others Administrative Expenses		
Payment to Auditors	100.00	100.00
Legal Fees & Consultants charges	2,643.24	14,113.31
Overhead Expenses	114.49	78.34
Electricity Expenses	241.43	182.54
Office & Guest House Rent	1,083.19	1,447.96
Travel Charges	205.29	-
Audit fee Charge Account	8.81	-
Donation Payment	-	-
Computer & Internet Charges	14.73	14.50
ACD Expenses	1.00	14.94
Office & General Expenses	1,403.36	8.59
Repairs & Maintenance Expenses	219.22	391.40
Postage & Telephones	191.31	428.70
Stationery & Printing Charges	121.34	133.12
Conveyance Expenses	442.49	49.88
Postmaster Expenses	-	223.46
Party Expenses	44.31	-
Bank Registration Charges	44.00	36.41
Insurance Charges	36.70	33.00
Interest and Delay Filling Fee on GST & TDS	191.81	109.89
Security Deposit Write Off	161.38	282.21
Gifts Given	7.01	440.03
	<u>9,085.20</u>	<u>834.34</u>
	<u>62,270.39</u>	<u>24,577.59</u>

2.23 EARNING PER SHARE

a) Net Profit for Basic & Diluted EPS	5,311,238.99	1,190,198.31
b) Number of Equity Shares at the beginning of the year	10,000	10,000
ADD: Issue of Shares during the period	10,000	10,000
Total Number of shares outstanding at the end of the year	20,000	20,000
Weighted average number of Equity Shares outstanding during the year - Basic	10,000	10,000
Weighted average number of Equity Shares outstanding during the year - Diluted	10,000	10,000
Earning Per Share - Basic (Rs.)	531.12	119.02
Earning per share - Diluted (Rs.)	531.12	119.02
Face value per share (Rs.)	100	100

Sandesh Aggarwal
SANDEEP AGGARWAL
CHAIRMAN & DIRECTOR
DIN 005555

Sanjay Kumar
SANJAY KUMAR
DIRECTOR
DIN 00709791

