



ATUL SETHI AND CO

E-172A, UTTAM TOWER, RAMESH MARG,
C- SCHEME, JAIPUR-302001

Email Id :- atulsethi2011@gmail.com

Phone No. 9314504858, 9929527878

INDEPENDENT AUDITOR'S REPORT

To the Members of
RAVI SURYA DEVELOPERS PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of RAVI SURYA DEVELOPERS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the Financial Statements and our auditor's report thereon.

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

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





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

Management's Responsibility for the Financial Statements

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

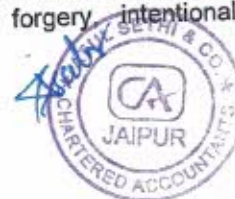
In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- a. 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,





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misrepresentations, or the override of internal control.

- b. 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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.

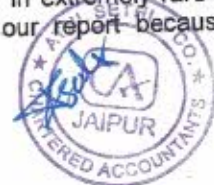
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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





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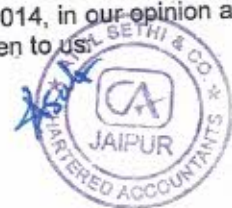
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consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("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 statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books .
 - (c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - (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





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- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. Based on our examination the company maintains its books of account manually, hence we are unable to comment on audit trail.

Place : JAIPUR
Date : 02/09/2024

for ATUL SETHI & CO.
Chartered Accountants


PRAKASH KUMAR SAINI
E-172/A, UTTAM TOWER, RAMESH
MARG, C-SCHEME, JAIPUR-302001
RAJASTHAN
FRN:- 0011256C
UDIN:- 24435360BKBNLT9408



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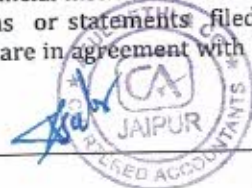
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The Annexure referred to in our report to the members of RAVI SURYA DEVELOPERS PRIVATE LIMITED for the year ended 31st March, 2024.

On the basis of the information and explanation given to us during the course of our audit, we report that:

- i. In Respect of Property, Plant & Equipment and Intangible Assets
 - (a)
 - (A) The Company has maintained proper records showing full particulars including quantitative details and the situation of its Property, Plant and Equipment.
 - (B) The Company has maintained proper records showing full particulars of Intangible Assets.
 - (b) The Company has a regular program of physical verification of its property, plant & equipment by which these are verified in a phased manner by the management during the year, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification
 - (c) According to information and explanation given to us and based on our verification, the company holds immovable property and its title in its own name.
 - (d) The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.
 - (e) Based on the information and explanation given to us and as represented by the person those charge with governance, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii.
 - (a) As per the information and explanation given to us, the Company's management has carried out physical verification of inventory at reasonable intervals and in our opinion the coverage and procedure of such verification by the management is appropriate. No Discrepancies of 10% or more in aggregate for each class of inventory were noticed.
 - (b) The company has been sanctioned working capital (Cash credit) limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company





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iii.

- a) During the year, the company has made investments in, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- b) The terms and conditions of grant of loan are not prejudicial to the company's interest.
- c) In respect of loans, the schedule of repayment of principal and payment of interest has been stipulated, wherever required and the repayments or receipts are regular.
- d) No amount is overdue with respect to the loan granted, hence clause 3(iii)(d) is not applicable.
- e) No loans and advances in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans hence reporting under clause 3(iii)(e) is not applicable.
- f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment hence reporting under clause 3(iii)(f) is not applicable.

iv.

Company has granted any loans, made any investments, given any guarantees, and security, secured or unsecured to any companies, firms, limited liability partnership or other parties covered in register maintained under section 189 of 'the Act'. We report that:

- a) The company has granted Loans and Advances of amount Rs. 72976490 without interest other than this, in our opinion, the rate of interest and other terms and conditions on which the above unsecured loan had been granted are not, prima facie, prejudicial to the Company's interest.
- b) Schedule of repayment of principal and payment of interest has been stipulated on the above loans and the repayments & receipts of interest are regular.
- c) There are no overdue amounts in respect of above loan.

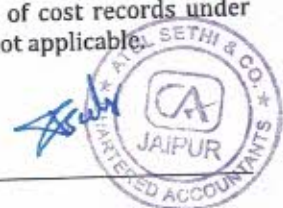
v.

The company has not accepted deposits from the public within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules made there under, hence clause 3(v) is not applicable.

vi.

The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act. Hence reporting under this clause is not applicable.

vii.





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- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of accounts in respect of undisputed statutory dues including provident fund, employee state insurance, income tax, goods and service tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues (as applicable) have generally been regularly deposited during the year by the Company with the appropriate authorities and there are no undisputed statutory dues outstanding as on 31st March 2024 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no unpaid dues of Income Tax, Sales tax, Service Tax, duty of Customs, duty of Excise, Goods & service tax or value added tax under dispute.
- viii. According to the information and explanations given to us, No transactions have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix.
- a) Based on examination of books of accounts and information and explanation given to us, the company has not defaulted in repayment of loans or borrowings to financial institutions or banks. The Company has neither issued any debentures nor taken any loan from the Government.
- b) The company is not declared wilful defaulter by any bank or financial institution or other lender.
- c) As explained to us, Term loans were applied for the purpose for which the loans were obtained.
- d) No funds which were raised on short term basis have been utilised for long term purposes.
- e) The company has not taken any funds from any entity or person on account of to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) The Company has not raised money by way of Initial Public Offer / further public offer (including debt instruments) during the year, hence reporting under clause 3(x)(a) is not applicable.





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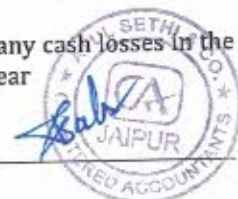
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-
- (b) During the year the company has not raised funds by way of preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) hence, reporting under clause 3(x)(b) is not applicable.
- xi.
- a) According to the information and explanations given to us and as represented by the Management and based on our examination of the books and records of the Company and in accordance with generally accepted auditing practices in India, no case of frauds by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) No whistle-blower complaints, were received during the year by the company.
- xii. The company is not a Nidhi Company, hence reporting under clause (xii) of 'the Order' is not applicable.
- xiii. According to information and explanation given to us and based on our examination, the Company has complied with the provisions of Section 177 and 188 of the Companies Act 2013 w.r.t. transactions with the related parties, wherever applicable. Details of the transactions with the related parties have been disclosed in the Standalone Financial Statements as required by the applicable Accounting Standards.
- xiv. (a) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of Companies Act 2013.
- (b) The reports of Internal Auditors for the period under Audit were not available for consideration by the statutory auditors.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him under the provisions of section 192 of the Companies Act 2013.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- xvii. As per explanations given to us, The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year





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-
- xviii. There has been no resignation of the statutory auditors during the year.
- xix. On According to the information and explanations given to us and 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 that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx.
- (a) There are no unspent amounts towards Corporate Social Responsibility accordingly reporting under clause 3(xx)(a) is not applicable.
- (b) There are no remaining unspent amounts pursuant to any ongoing project towards Corporate Social Responsibility accordingly reporting under clause 3(xx)(b) is not applicable.
- xxi. Since this report is in relation to standalone financial statements accordingly clause 3(xxi) is not applicable.





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xxii. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. Except these following Loans and Advances.

S.N.	NAME	AMOUNT AS ON 31-3-2024
1.	BANWARI LAL BAIRWA	556500
2.	RAVI DARA TIGERS	24277618
3.	RAVI SURYA DEV INFRASTRUCTURE LLP	9445517

for ATUL SETHI & CO.
Chartered Accountants


PRAKASH KUMAR SAINI
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MARG, C-SCHEME, JAIPUR-302001
RAJASTHAN
FRN:- 0011256C

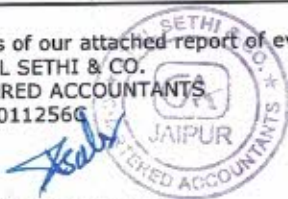
Place : JAIPUR
Date :02/09/2024

RAVI SURYA DEVELOPERS PRIVATE LIMITED
PLOT NO. E-172A, GROUND FLOOR, UTTAM TOWER RAMESH MARG,
C- SCHEME, JAIPUR, RAJASTHAN-302001
Phone : 9829013421, E-Mail : ravisuryadevelopers@ravisuryagroup.com
CIN : U45201RJ2010PTC033332
BALANCE SHEET AS AT 31/03/2024

In ₹ Hundreds

Particulars	Note No.	as at 31/03/2024	as at 31/03/2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	1000.00	1000.00
Reserves and surplus	2.2	(55120.61)	(97637.20)
Money received against share warrants		-	-
Share application money pending allotment		(54120.61)	(96637.20)
Non-current liabilities			
Long-term borrowings	2.3	2727559.52	2705206.33
Deferred tax liabilities (Net)	2.4	3966.27	-
Other Long term liabilities		-	-
Long-term provisions		-	-
Current liabilities			
Short-term borrowings		-	-
Trade payables	2.5	-	-
Total outstanding dues of micro enterprises and small enterprises		498607.84	4496420.68
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	2.6	5398553.15	24029.33
Short-term provisions	2.7	72215.41	-
		5969376.39	4520450.01
TOTAL		8646781.58	7129019.14
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets		-	-
Property, Plant and Equipment	2.8	1843031.56	1684353.17
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	2.9	2000.00	2000.00
Deferred tax assets (net)	3.0	-	5450.25
Long-term loans and advances	3.1	729764.90	779375.90
Other non-current assets	3.2	77275.13	67268.88
		2652071.59	2538448.20
Current assets			
Current investments		-	-
Inventories	3.3	5366853.10	3586322.20
Trade receivables	3.4	46741.43	330890.12
Cash and cash equivalents	3.5	222521.46	283888.66
Short-term loans and advances		-	-
Other current assets	3.6	358594.00	389469.96
		5994709.99	4590570.94
Accounting Policies and Notes on Accounts	1.0		
TOTAL		8646781.58	7129019.14

In terms of our attached report of even date
For ATUL SETHI & CO.
CHARTERED ACCOUNTANTS
FRN : 00112560



PRAKASH KUMAR SAINI
(PARTNER)
M. NO. : 435360

For RAVI SURYA DEVELOPERS PRIVATE LIMITED

RAVINDRA PRATAP SINGH
PARIHAR
(DIRECTOR)
(DIN : 00158121)

SHWETA PRATAP SINGH
(DIRECTOR)
(DIN : 00158187)

Place : JAIPUR

Date : 02/09/2024

RAVI SURYA DEVELOPERS PRIVATE LIMITED
PLOT NO. E-172A, GROUND FLOOR, UTTAM TOWER RAMESH MARG,
C- SCHEME, JAIPUR, RAJASTHAN-302001
Phone : 9829013421, E-Mail : ravisuryadevelopers@ravisuryagroup.com
CIN : U45201RJ2010PTC033332

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2024

In ₹ Hundreds except earning per share

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Revenue from operations	3.7	2392214.86	1094952.09
Other income	3.8	3628.38	3544.61
Total Income		2395843.23	1098496.70
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	3.9	1700958.07	1405075.23
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	4.0	(1780530.90)	(846074.00)
Employee benefits expense	4.1	664612.63	119386.22
Finance costs	4.2	232469.39	184591.88
Depreciation and amortization expense	4.3	53871.46	31720.47
Other expenses	4.4	1469673.14	185374.53
Total expenses		2341053.78	1080074.32
Profit before exceptional and extraordinary items and tax		54789.45	18422.37
Exceptional items		-	-
Profit before extraordinary items and tax		54789.45	18422.37
Extraordinary Items		-	-
Profit before tax		54789.45	18422.37
Tax expense:	4.5		
Current tax		2856.34	-
Deferred tax		3966.27	(1165.86)
Profit/(loss) for the period from continuing operations		47966.84	19588.23
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		47966.84	19588.23
Earnings per equity share:	4.6		
Basic		479.67	195.88
Diluted		479.67	195.88

In terms of our attached report of even date
For ATUL SETHI & CO.
CHARTERED ACCOUNTANTS
FRN : 0011256G


PRAKASH KUMAR SAINI

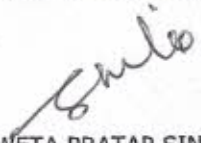
(PARTNER)
M. NO. : 435360



For RAVI SURYA DEVELOPERS PRIVATE LIMITED


RAVINDRA PRATAP
SINGH PARIHAR
(DIRECTOR)

(DIN : 00158121)


SHWETA PRATAP SINGH
(DIRECTOR)

(DIN : 00158187)

Place : JAIPUR

Date : 02/09/2024

RAVI SURYA DEVELOPERS PRIVATE LIMITED

CIN: U45201RJ2010PTC033332

Registered Office: Plot No. E-172A, Ground Floor, Uttam Tower Ramesh Marg,
C- Scheme Jaipur -302001

E-mail: ravisuryadevelopers@ravisuryagroup.com
Phone No.: 9829013421

Note: 1 Notes forming part of Financial Statement as at and for the year ended March, 31, 2024

Basis of accounting and preparation of financial statements:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles (Indian GAAP) in India and presented under the historical cost convention on accrual basis of accounting to comply with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 2013 and regulations of Reserve Bank of India, to the extent applicable.

Use of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of income and expenses during the period

Presentation and disclosures in financial statements:

For the year ended 31st March, 2024, the Schedule III notified under the Companies Act, 2013 is applicable to the Company, for presentation and disclosures in financial statements. The Company has classified the previous year's figures in accordance with the Schedule III as applicable in the current year.

Inventories:

Inventories are Valued at Cost.

Cash and cash equivalents:

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Depreciation and amortization:

Depreciation on tangible assets is calculated on a straight-line basis as per the rates Prescribed under Schedule II of the Companies Act, 2013.

Revenue recognition:

- a) Interest income is recognized and accounted on accrual basis as per the agreed terms.
- b) All other incomes are recognized on accrual basis.



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Fixed assets:

Fixed assets are stated at cost of acquisition less accumulated depreciation thereon. The cost of fixed assets comprises purchase price and any other incidental cost of bringing the assets to its working condition for its intended use.

Foreign currency transactions:

Foreign currency transactions are recorded at the rates of exchange prevailing on the date of the transaction. Exchange differences, if any arising out of transactions settled during the year are recognized in the profit and loss account. However there is no such transaction have taken place during the financial year.

Investments:

Non-current investments (excluding investment Properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties. Investment Properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment Properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment Property is determined in accordance with the policy stated for Impairment of Assets.

Employee retirement benefits:

Liabilities for gratuity under the Payment of Gratuity Act, 1972 is estimated on actual basis by the company and provided at the end of the year and no such provision has been made during the current year.

Leases:

No assets have been taken on lease.

Earning per share:

The basic and diluted Earning per Shares ("EPS") is complying by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

Provision for taxation:

Tax expenses comprises of current tax (i.e. amount of tax for the period determined in accordance with the Income Tax Act,1961) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period.)

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates the have been enacted or substantively enacted by the balance sheet date.



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Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of the assets, Deferred tax assets are reviewed as at each balance sheet date to reassess realization.

Provisions and contingencies:

The company creates a provisions when there exists a present obligation as a result of a past even the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation on respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

Accounting of derivatives transactions:

No such transactions have taken place during the year.

Preliminary expenses:

The expenditure incurred towards the formation of the company and share issue expenses is carried as an asset and is amortized over a period of 5 years from the date of the issue of shares.

Prior Period Items:

Expenses/incomes pertaining to earlier periods are disclosed at appropriate places, if material, in notes to accounts.

Provision for doubtful debts:

The company recognizes a provision when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote, no provision or disclosure is made.

Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable:

The Company is in the process of obtaining copies of memorandum filed with the concerned authority by the entities falling under the MSMED Act 2006. The firm has not received copies of memorandum as on date from any such entity. In absence of information, the Company is unable to identify units as well as to furnish the requisite details.



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Information Regarding Charges

S.No.	Charge Id	Charge Holder Name	Date Of Creation	Date Of Modification	Date Of Satisfaction	Amount	Address
1.	100642924	HDFC BANK LIMITED	02/09/2022	-	-	11,05,681	HDFC BANK HOUSE, SENAPATI BAPAT MARG, LOWER PAREL W, Mumbai, Mumbai, Maharashtra, India, 400013
2.	100642774	HDFC BANK LIMITED	31/08/2022	-	-	12,05,681	HDFC BANK HOUSE, SENAPATI BAPAT MARG, LOWER PAREL W, Mumbai, Mumbai, Maharashtra, India, 400013
3.	100496516	HDFC BANK LIMITED	28/10/2021	-	-	16,84,386	HDFC Bank House, Senapati Bapat Marg, Lower Parel West, Mumbai, Maharashtra, India, 400013
4.	100313064	MAS FINANCIAL SERVICES LIMITED	09/12/2019			6,80,00,000	5 NARAYAN CHAMBERS GR FLR B/H, PATANG HOTEL, ASHRAM ROAD, AHMEDABAD, 380009
5.	100885947	AU SMALL FINANCE BANK LIMITED	29/01/2024			1,20,00,000	19-A DHULESHWAR GARDEN, 19-A DHULESHWAR GARDEN, Jaipur, Jaipur, Rajasthan, India, 302001



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Financial Ratios

Statement showing Yearly Ratios

Particulars	Numerator	Denominator	2022-2023	2023-2024	Variance
Current Ratio	Current Assets	Current Liabilities	1.02	1.00	-1.96%
Debt-Equity Ratio	Total Debt	Shareholder's Funds	-28.24	-150.15	431.69%
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	-	-	-
Return on Equity Ratio	Net Earnings	Shareholder Equity	-0.20	-0.69	345.00%
Inventory Turnover Ratio	Cost of Sales	Average Stock Carried or Inventory	0.18	-0.02	-111.11%
Trade Receivables Turnover Ratio	Credit Sales	Average Accounts Receivable	6.62	12.67	91.39%
Trade payables Turnover Ratio	Credit Purchases	Average Accounts Payable	0.32	0.67	109.38%
Net Capital Turnover Ratio	Sales or Cost of Sales	Net Working Capital	15.62	94.43	504.65%
Net Profit Ratio (%)	Net Operating Profit	Sales	1.79%	2.01%	0.22%
Return on Capital Employed	Earning Before Interest and Tax	Capital Employed	-2.10	-5.31	152.86%
Return on Investment (%)	Net Profit after interest, taxes and preference dividends	Equity capital plus reserves	-20.27%	-88.63%	-68.36%

In terms of our report attached

For ATUL SETHI AND COMPANY

Chartered Accountants

PRAKASH KUMAR SAINI

PARTNER

M.NO.435360

Place: Jaipur

Dated: 02nd September, 2024

For and on behalf of the Board

RAVINDRA PARATAP SINGH PARIHAR

DIRECTOR

(DIN: 00158121)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024**Note No. 2.1 Share Capital**

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Authorised		
10000 (10000) Equity Shares of ₹ 10/- Par Value	1000.00	1000.00
	1000.00	1000.00
Issued		
10000 (10000) Equity Shares of ₹ 10/- Par Value	1000.00	1000.00
	1000.00	1000.00
Subscribed		
10000 (10000) Equity Shares of ₹ 10/- Par Value	1000.00	1000.00
	1000.00	1000.00
Paidup		
10000 (10000) Equity Shares of ₹ 10/- Par Value Fully Paidup	1000.00	1000.00
	1000.00	1000.00

Holding More Than 5%

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	% Held	Number of Share	% Held
RAVINDRA PRATAP SINGHPARIHAR	9000	90.00	9000	90.00
SHWETA PRATAP SINGH PARIHAR	1000	10.00	1000	10.00

Shareholding of Promoters**Shares held by promoters as at 31/03/2024****EquityShares of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	RAVINDRA PRATAP SINGHPARIHAR	9000	90	0
2	SHWETA PRATAP SINGH PARIHAR	1000	10	0

Shares held by promoters as at 31/03/2023**EquityShares of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	RAVINDRA PRATAP SINGHPARIHAR	9000	90	0
2	SHWETA PRATAP SINGH PARIHAR	1000	10	0

Note No. 2.2 Reserve and Surplus

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Profit and Loss Opening	(97637.20)	(117225.43)
Amount Transferred From Statement of P&L	47966.84	19588.23
Appropriation and Allocation		
Others	5450.25	0.00
	(5450.25)	(0.00)
	(55120.61)	(97637.20)
	(55120.61)	(97637.20)



Note No. 2.3 Long Term Borrowings

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Term Loan		
Banks		
Secured		
Rupee		
HDFC Car Loan	13193.75	19939.18
HDFC Bank(Creta)	0.00	2531.09
ICICI Car Loan	0.00	2299.56
Others		
Secured		
Chola Mandalam Investment 2	413873.50	494649.10
Mas Financial Service	1021342.15	1022315.52
Toyota Financial Services (Innova Crysta)	1133.05	4722.14
AU Small finance Bank	118783.68	0.00
Mercedes Benz India Finance Services	69086.89	0.00
Unsecured		
Best Craft Pvt. Ltd.	3206.57	3206.57
Greater Sitapura Developers Pvt. Ltd.	59414.10	60149.10
Reliable Craft Pvt. Ltd.	9987.00	9987.00
Paushak Impex Pvt. Ltd.	6019.99	6019.99
Ravi Surya affordable Loans	271603.85	143210.08
Sweta Pratap Singh	77094.71	103834.71
Ravindra Pratap Singh	527708.81	697230.81
Kashtkaar	132080.30	132080.30
Urban Estate Inc.	3031.18	3031.18
	2727559.52	2705206.33

Note No. 2.4 Deferred Taxes

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Deferred Tax Assets		
Unabsorbed Depreciation	0.00	5450.25
	0.00	5450.25
Deferred Tax Liabilities		
Depreciation	3966.27	0.00
	3966.27	0.00

Note No. 2.5 Trade Payables

as at 31/03/2024

In ₹ Hundreds

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	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	264870.49	37549.71	9686.73	186500.91	0.00	498607.84
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2023

In ₹ Hundreds

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	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	488610.25	2120366.37	182439.53	1705004.53	0.00	4496420.68
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00



Note No. 2.6 Other Current Liabilities

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Other payables		
Tax Payable		
TDS		
TDS Payable	53694.22	16160.04
Other Current Liabilities		
Other Payables	31522.09	7869.29
ATUL SETHI & CO	1520.00	0.00
PROVISION FOR ELECTRICITY	13852.30	0.00
Provision for Income tax	2856.34	0.00
Ananta Jaipur Clients	5295108.20	0.00
	5398553.15	24029.33

Note No. 2.7 Short Term Provisions

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Others		
Salary Payable	63149.63	0.00
ESCI Payable	31.62	0.00
PF Payable	9034.16	0.00
	72215.41	0.00



Note No. 2.8 Property, Plant and Equipment

Particulars	Gross			Depreciation			Impairment			Net			
	Opening as at 01/04/2023	Addition	Revaluation	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Deduction	Other Adj.	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Closing as at 31/03/2024	Closing as at 31/03/2023
Land													
Free Hold Land													
LAND	133694 0.64			1336940. 64								133694 0.64	133694 0.64
Total	133694 40.64			1336940 .64								133694 40.64	133694 40.64
Plant and Machinery													
PLANT AND MACHINERY		31000. 00		31000.00		1576.2 7			1576.27			29423. 73	
PLANT AND MACHINERY	27000. 00			27000.00	580.93	1709.3 1			2290.24			24709. 76	26419. 07
PLANT AND MACHINERY	28500. 00			28500.00	712.11	1806.2 1			2518.32			25981. 68	27787. 89
Total	55500. 00	31000. 00		86500.0 0	1293.0 4	5091.8 0			6384.84			80115. 16	54206. 96
Equipments													
Office Equipments													
OFFICE EQUIPMENT	218.22			218.22	135.79	37.39			173.18			45.04	82.43
OFFICE EQUIPMENT		11132. 82		11132.82		994.04			994.04			10138. 77	
OFFICE EQUIPMENT	4757.8 1			4757.81	319.49	904.09			1223.58			3534.2 3	4438.3 2
OFFICE EQUIPMENT	23335. 94			23335.94	1809.9 7	4434.3 5			6244.32			17091. 62	21525. 97
OFFICE EQUIPMENT	242.19			242.19	22.06	46.01			68.07			174.12	220.13
OFFICE EQUIPMENT	214.29			214.29	197.49	6.09			203.58			10.71	16.80
OFFICE EQUIPMENT	254.24			254.24	56.25	50.51			106.76			147.48	197.99
OFFICE EQUIPMENT	6405.0 0			6405.00	390.09	1216.8 2			1606.91			4798.0 9	6014.9 1
OFFICE EQUIPMENT	1114.3 9			1114.39	52.79	211.68			264.47			849.91	1061.6 0
OFFICE EQUIPMENT	4157.4 9			4157.49	3949.6 1				3949.61			207.88	207.88
OFFICE EQUIPMENT	12040. 25			12040.25	2961.4 1	2487.6 0			5449.01			6591.2 4	9078.8 4



OFFICE EQUIPMENT	1450.09	349.12	296.93						804.04	1100.97
OFFICE EQUIPMENT	261.72	42.37	49.73						169.62	219.35
OFFICE EQUIPMENT	23503.56	2997.51	4466.22						16039.83	20506.05
OFFICE EQUIPMENT	18781.31	9.78	3568.47						15203.06	18771.53
OFFICE EQUIPMENT	1382.40	15.83	262.65						1103.92	1366.57
OFFICE EQUIPMENT	14924.70	233.07	2835.48						11856.15	14691.63
OFFICE EQUIPMENT	10283.19	829.70	1954.04						7499.45	9453.49
OFFICE EQUIPMENT	11656.40	1037.58	2215.09						8403.73	10618.82
Total	134983.17	154099.91	26037.18						104668.90	119573.26
Computer Equipments										
COMPUTER	228.81	80.56	75.55						72.70	148.25
COMPUTER	372.03	139.70	126.65						105.69	232.33
COMPUTER	429.30	407.83							21.47	21.47
COMPUTER	235.59	103.30	88.86						43.43	132.29
COMPUTER	490.00	386.19	79.31						24.50	103.81
COMPUTER	110.00		6.47						103.53	
Total	1755.74	1117.58	376.84						371.32	638.16
Furniture and Fixtures										
FURNITURE	458.57	279.77	42.23						136.57	178.80
Total	458.57	279.77	42.23						136.57	178.80
Vehicles										
Motor Vehicles										
VEHICLE	516.50	462.05	23.96						30.49	54.45
VEHICLE	12745.40	1071.49	1210.58						10463.33	11673.91
VEHICLE	15418.26	8916.54	28.659							6501.72
VEHICLE	14100.00	10653.72	676.50						2769.78	3446.28
VEHICLE	1108.80	841.32	52.61						214.87	267.48
VEHICLE	17919.63	9355.45	1319.74						7244.44	8564.18
VEHICLE	5235.71	23.17	497.28						4715.26	5212.54



VEHICLE	4950.00			4950.00	33.50	470.51				504.01					4445.99	4916.50
VEHICLE	4506.64			4506.64	37.53	428.14				465.67					4040.97	4469.11
VEHICLE	4950.00			4950.00	51.53	470.25				521.78					4428.22	4898.47
VEHICLE	4950.00			4950.00	55.40	470.37				525.77					4424.23	4894.60
VEHICLE	2309.52			2309.52	183.94	219.36				403.30					1906.22	2125.58
VEHICLE	53063.38			53063.38	1823.06	5042.05				6865.11					46198.27	51240.32
VEHICLE	9231.62			9231.62	8205.76	205.48				8411.24					820.38	1025.86
VEHICLE	52897.31			52897.31	50247.04	5.40				50252.44					2644.87	2650.27
VEHICLE	41055.50		41055.50		11690.13	3198.90	14889.03									29365.37
VEHICLE	8950.00			8950.00	5168.33	682.21				5850.54					3099.46	3781.67
VEHICLE	1915.87			1915.87	1820.08					1820.08					95.79	95.79
VEHICLE	29269.10			29269.10	1637.87	2779.70				4417.57					24851.53	27631.23
VEHICLE		202946.58		202946.58		4541.70				4541.70					198404.88	
Total	285093.25	202946.58	56473.76	431566.07	112277.91	22323.41	23834.22			110767.10					320798.97	172815.34
Grand Total	1814731.36	245189.40	56473.76	2003447.00	130378.21	53871.46	23834.22	0.00	0.00	160415.44	0.00	0.00	0.00	0.00	1843031.56	1684353.16
Previous	1593615.29	238628.39	16751.04	1815492.64	99418.97	31720.50	0.00	0.00	0.00	131139.47	0.00	0.00	0.00	0.00	1684353.17	1494196.32



Note No. 2.9 Non-current investments

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Investments in Equity Instruments	2000.00	2000.00
	2000.00	2000.00

Note No. 3.1 Long-term loans and advances

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Loans and advances to others		
Unsecured, considered good		
Sushil Kumar Bohra	8823.55	8823.55
Ravi Surya Builders Private Limited	141147.67	204697.67
Banwarl Lal Bairwa	5565.00	5565.00
Chunni Lal	7135.00	7135.00
Dara Estate P.Ltd	13000.00	13000.00
Innovative Contrators & Engineers	92650.00	92650.00
Lotus Elivator	2280.00	2280.00
Mukesh Bairwa	16820.00	16820.00
Rajkumar Bairwa	12470.00	12470.00
Ratan Chandnani	4500.00	4500.00
Satyarth Pharma P.Ltd	11000.00	11000.00
Suman Bairwa	21180.00	21180.00
Sunita Bairwa	7000.00	7000.00
Suresh Kumar Gupta/Anil Kumar Gupta -UL	2710.00	2710.00
Hansraj	30501.30	30501.30
Ravi Dara Tigers	242776.18	242776.18
Ravi surya Dev Infrastructure LLP	94455.17	94455.17
Dinesh Jindal-UL	212.03	212.03
Ashok Agarwal	1100.00	1100.00
T & T Motors Pvt Ltd	10885.00	500.00
DIVYANSH DANDIA	1000.00	0.00
SECURITY ALFA MARKETING	100.00	0.00
Security Ghasi Ram Meena	2454.00	0.00
	729764.90	779375.90

Note No. 3.2 Other non-current assets

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Trade Receivable		
Secured, Considered Good		
Security Deposits		
Unsecured, considered good		
Security Deposit Refundable	77275.13	67268.88
	77275.13	67268.88

Note No. 3.3 Inventories

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Finished Goods		
Closing Stock	5366853.10	3586322.20
	5366853.10	3586322.20

Note No. 3.4 Trade receivables

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Trade Receivable		
Secured, considered good		
Within Six Months		
Trade Receivable	46741.43	161975.06
Exceeding Six Months		
Trade Receivable	0.00	168915.06
	46741.43	330890.12



Ageing Schedule as at 31/03/2024

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables - considered doubtful	46741.43	0.00	0.00	0.00	0.00	0.00	46741.43
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ageing Schedule as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	161975.06	61258.20	80193.02	21015.04	6448.80	0.00	330890.12
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 3.5 Cash and cash equivalents

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Cash in Hand	198322.89	186332.24
Balances With Banks		
Balance With Oher Banks		
Current Account		
HDFC Bank	13107.23	7998.85
Malviya Urban Co-Operative Bank	3894.23	189.11
Kotak Mahindra Bank	210.24	88983.81
ICICI Bank	6986.87	384.65
	222521.46	283888.66



Note No. 3.6 Other current assets

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
GST Receivable	118351.56	175017.37
Interest Accrued	2315.10	1948.79
TDS Receivable	2272.83	2272.84
TDS A.Y. 18-19	108.24	108.24
TCS	3519.92	1066.64
TDS Recoverable from Finance Company	52700.28	34561.56
Replant Realguru Pvt. Ltd.(Broker)	70.00	70.00
Income Tax Demand Paid	84005.00	84005.00
GST Deposit Under Protest	86710.54	86710.54
TDS Receivable A.Y 24-25	8540.53	0.00
TDS Receivable A.Y. 23-24	0.00	3708.98
	358594.00	389469.96

Note No. 3.7 Revenue from operations

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Sale of Products		
Manufactures Goods		
Sales	2392214.86	1094952.09
	2392214.86	1094952.09

Note No. 3.8 Other income

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest		
FD Interest Income	1954.66	2664.29
INCOME FROM BOOKING CANCELLATION	750.00	0.00
INCOME TAX REFUND	8.52	0.00
INTEREST RECEIVED	1001.88	0.00
MISC INCOME	76.14	0.00
SUNDRY BALANCE WRITTEN OFF	(162.82)	0.00
DISCOUNT RECD	0.00	880.32
	3628.38	3544.61

Note No. 3.9 Purchases of Stock-in-Trade

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Stock in Trade		
Purchase of Construction Material	1700958.07	1405075.23
	1700958.07	1405075.23

Note No. 4.0 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Opening		
Stock in Trade	3586322.20	2740248.20
	3586322.20	2740248.20
Closing		
Stock in Trade	5366853.10	3586322.20
	5366853.10	3586322.20
Increase/Decrease		
Stock in Trade	(1780530.90)	(846074.00)
	(1780530.90)	(846074.00)



Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Stock in Trade		
Stock	(1780530.90)	(846074.00)
	(1780530.90)	(846074.00)

Note No. 4.1 Employee benefits expense

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Salary, Wages & Bonus		
Labour wages	143.00	0.00
Salary	664469.63	114464.42
Staff Welfare Expenses	0.00	4921.80
	664612.63	119386.22

Note No. 4.2 Finance costs

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest Expenses		
Interest Expenses		
Interest Paid	175480.47	183567.82
Interest on Chola	49042.20	0.00
Interest on Car loan	5120.97	0.00
Interest Paid	605.79	0.00
Bank Charges		
Bank Charges	2219.96	1024.06
	232469.39	184591.88

Note No. 4.3 Depreciation and amortisation expense

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Depreciation & Amortisation		
Depreciation Tangible Assets	53871.46	31720.50
	53871.46	31720.50

Note No. 4.4 Other expenses

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Manufacturing Service Costs Expenses		
Water Charges	1826.75	0.00
Frieght And Forwarding Charges	752.00	93.61
Administrative and General Expenses		
Telephone Postage		
Telephone Expenses	884.15	2936.65
Postage Expenses	0.00	121.21
Printing Stationery		
Printing And Stationery	4939.85	1945.11
Rent Rates And taxes		
Rent	0.00	1446.00
Auditors Remuneration		
Audit Fees	2016.00	300.00
Repairs Maintenance Expenses		
Repair and Maintenance related to	5657.17	3580.50
Electricity Expenses		
Electricity and Water Expense	113699.76	42661.66
Travelling Conveyance		
Travelling Expense	101120.65	34141.78
Conveyance expense	770.85	0.00
Legal and Professional Charges		
Legal Charges	6615.04	22727.41
Insurance Expenses		
Insurance Expense	9591.84	4588.68



Vehicle Running Expenses	845.12	0.00
Donations Subscriptions	510.00	110.00
Safety and Security Expenses		
Security Expense	11203.20	9204.04
Other Administrative and General Expenses		
Office Expense	486.33	2184.88
Brokerage and commission	10000.00	0.00
Accommodation exp	47220.00	0.00
Bonus expenses	17691.00	0.00
Laundry exp	21691.47	0.00
Website exp	1250.00	0.00
Utility charges	(1347.35)	0.00
Project expense	1000.00	0.00
Selling Distribution Expenses		
Advertising Promotional Expenses		
Advertising Expense	6735.37	16144.86
Sales promotion	310.00	0.00
Publicity & Advertisement	462.25	0.00
Franchise fees	45000.00	0.00
Event Expenses	166743.84	0.00
Facebook (Meta)	1507.08	0.00
Commission on sale 18%	1250.44	0.00
Social Media Marketing	0.00	1400.00
Other Expenses		
Round Off	55.86	(7.93)
Business Promotion	3627.80	600.00
Food and Beverage	148964.51	2619.87
Villa Rent (Revenue Sharing)	480391.99	28752.00
Petrol & Diesel Exp.	25087.51	1875.00
Misc. Expense	2610.33	1566.01
Processing Fee	3000.00	143.99
Membership Fees	200.00	210.00
Loss of Car Sales	(472.55)	1751.10
Housekeeping Amenities	152362.98	616.50
Consultancy Fees	650.00	0.00
Gst late fees	17.50	0.00
Gst expense	14.15	0.00
House Keeping Material	609.18	0.00
Interest on late fees	476.83	0.00
Interest Paid on Revenue Sharing	71644.24	0.00
TDS Penalty	0.00	2501.71
Other Expense	0.00	25.00
Technical Fees	0.00	972.90
Roc Filling Charges	0.00	162.00
	1469673.14	185374.53

Note No. 4.5 Tax expense

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Current tax	2856.34	0.00
Deferred tax	3966.27	(1165.86)
	6822.61	(1165.86)



Note No. 4.6 Earnings per equity share

In ₹

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Earnings Per Equity Share		
Basic		
Basic EPS Before Extra Ordinary Item	479.67	195.88
Diluted		
Diluted EPS Before Extra Ordinary Item	479.67	195.88
Number of Shares used in computing EPS		
Basic	10000	10000
Diluted	10000	10000
Weighted Average Number of shares		
Number of Shares for basic EPS calculation		

In terms of our attached report of even date
For ATUL SETHI & CO.
CHARTERED ACCOUNTANTS
FRN : 0011256C

PRAKASH KUMAR SAINI

(PARTNER)
M. NO. : 435360



For RAVI SURYA DEVELOPERS PRIVATE LIMITED

RAVINDRA PRATAP
SINGH PARIHAR
(DIRECTOR)

(DIN : 00158121)

SHWETA PRATAP SINGH
(DIRECTOR)

(DIN : 00158187)

Place : JAIPUR

Date : 02/09/2024