

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

RadhaShree  
30

13, Ganesh Chandra Avenue, 2nd Floor, Room No. 12, Kolkata - 700 013  
+91 33 2236 1066 • rapl12@rediffmail.com • www.radhashreegroup.com

## DIRECTORS' REPORT

TO

### THE MEMBERS

#### **RADHASHREE APARTMENTS PRIVATE LIMITED**

Your Directors have pleasure in submitting their Thirteen Annual Report of the Company together with the Audited Financial Statements for the year ended 31st March, 2025.

### 1. FINANCIAL RESULTS

The Financial results of the Company for the year ended 31st March 2025 are summarized below:

Particulars	<u>2024-2025</u>	<u>2023-2024</u>
Profit / (Loss) before Taxation	(33,25,073.00)	(5,08,598.00)
<u>Less: Tax Expense</u>		
- Current Tax	NIL	NIL
- Earlier Year Tax	NIL	NIL
Deferred Tax Expense/(Benefit)	NIL	NIL
Profit/(Loss)after Tax carried forward to Balance Sheet	(33,25,073.00)	(5,08,598.00)
Transfer to Special Reserve	NIL	NIL

### 2. OPERATIONAL REVIEW AND FUTURE PROSPECTUS

Real Estate activity has been carried out during the financial year. The Loss after tax is Rs. 33,25,073/- as compared to Loss 5,08,598.00/- for the previous financial year.

### 3. DIVIDEND


In the view of loss incurred by the company, your Directors has not recommended any dividend in respect of Equity Shares.

### 4. SHARECAPITAL

During the year under report, the Company's Authorized Share Capital was increased from Rs 50,00,000 comprising of 5,00,000/- equity shares of Rs 10/- each to Rs 1,35,00,000 comprising of 13,50,000/- equity shares of Rs 10/- each on 10/10/2024. Further the paid-up share capital of the Company was increased from Rs 33,55,000 comprising of 3,35,500/- equity shares of Rs 10/- each to Rs 1,14,80,000/- at the end of the financial year comprising of 11,48,000 shares of Rs 10/- each on 11/12/2024.

At the Extra Ordinary General Meeting held on 10/10/2024 the authorized shares capital of the company increases from 5,00,000/- equity shares of Rs 10/- each to Rs 1,35,00,000 comprising of 13,50,000/- equity shares of Rs 10/- each.

The Company has only one class of Equity shares



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## **5. DEPOSITS**

The Company has not accepted any deposits falling within the ambit of Section 73 and 76 of the Companies Act 2013 and Rules framed there under during the year under review.

## **6. DIRECTORSHIP**

### **A Appointment of Directors /Cessation of Directorship**

At the board meeting held on 22-01-2025 Mr. Bhaskar Singh (DIN 07049804) was appointed as an Additional Director of the company.

### **B Appointment of Independent Director/Woman Director/Small Shareholder Director**

At the Board meeting held on 31-03-2025 Mrs. Puja Shaw (DIN 10944367) was appointed as an Additional Independent Women Director of the Company.

### **C Retirement by rotation**

The provision of retirement of Directors by rotation is not applicable to the Private Limited Company.

## **7. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES**

The company is a subsidiary of M/s Swati Projects Limited which holds 76% paid up share capital of M/s Radhashree Apartments Pvt. Ltd. during the financial year.

## **8. AUDITORS**

### **A STATUTORY AUDITORS**

At the Annual General Meeting held on 30/09/2024, M/s Mundhra Anil Kumar & Co, Chartered Accountants, were appointed as statutory auditors of the Company for a period of 5 years.

### **B SECRETARIAL AUDITORS**

Secretarial Audit has been made mandatory only for bigger Companies. Section 204 of the Companies Act, 2013 has kept this company out of the purview of Secretarial Audit. Therefore, there is no requirement to appoint secretarial auditor.

### **C COST AUDITORS**

Section 148 of the Companies Act, 2013 (read with Rules framed there under) kept the Company out of the purview of maintaining of cost records and cost audit. Therefore, the Company need not to appoint any cost auditor.

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## 9.COMMENTS ON QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE:

The Auditors Report to the Members on the Accounts of the Company for the financial year ended 31st March, 2025, does not contain any qualification, reservation or adverse remark. Further, the observations made in the Auditor's report are self explanatory and therefore, do not call for any further explanations.

## 10.DETAILS PERTAINING TO NET WORTH OF THE COMPANY

The Net worth of the Company at the beginning and end of the year were:

At the Beginning of the Year	26,54,561.00
At the End of the Year	74,54,488.00
Eroded by	<u>33,25,073.00</u>

## 11. REQUIREMENTS AS PER SECTION 134(3) OF THE COMPANIES ACT, 2013

### A. EXTRACT OF THE ANNUAL RETURN AS PER SECTION 92(3)

The extract of the Annual Return as on the Financial year ended 31st March, 2025 is not applicable under Section 92(3) of the Companies Act.

### B BOARD MEETINGS:

During the year, 8(Eight) number of Board meetings were held, details of which are given below:

Date of the meeting	Board Strength	No. of Directors attended the meeting
26.04.2024	4	4
04.06.2024	4	4
06.09.2024	4	4
21.09.2024	4	4
16.11.2024	4	4
11.12.2024	4	4
22.01.2025	4	4
31.03.2025	5	5



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### **C. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, your Directors confirm that they have:

- i) in the preparation of the annual accounts for the period ended 31st March, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there were no material departure from the same;
- ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit and loss of the Company for the year under review;
- iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the directors had prepared the accounts for the financial period ended 31st March 2025 on a 'going concern' basis
- v) the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **D. NOMINATION AND REMUNERATION POLICY**

Provisions of Section 178(1) of the Companies Act, 2013 relating to constitution of nomination and remuneration committee are not applicable to the Company.

### **E. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN, AND SECURITIES PROVIDED UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

During the year under report, the Company has granted loan but not made any investments. Further, the Company has neither given any guarantee nor acquired any securities during the year.

### **F. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013**

The Company has entered into transaction with the related parties during the financial year ended under report. Details of which is enclosed in notes to accounts.

### **G. THE STATE OF COMPANY'S AFFAIRS**



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The Company has carried out Real Estate operations during the current Financial year.

## **H. THE AMOUNTS, IF ANY, WHICH COMPANY PROPOSES TO BE CARRIED TO ANY RESERVES IN THE BALANCE SHEET**

No amount has been carried to any reserve during the year under report.

## **I. MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

## **J. PARTICULARS OF EMPLOYEES**

During the year under report, the Company has Five employee on its payroll.

## **K. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS/ OUT-GO**

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

## **L. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY FOR THE COMPANY INCLUDING IDENTIFICATION THEREIN OF ELEMENTS OF RISK, IF ANY, WHICH IN THE OPINION OF THE BOARD MAY THREATEN THE EXISTENCE OF THE COMPANY**

The Company does not have any risk management policy as the elements of risk threatening the Company's existence are minimal.

## **M. STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS**

The Provisions of Section 177 of the Companies Act 2013 and Rule 6 & 7 of Companies (Meeting of Board and its Powers) Rules, 2014 are not applicable to a private limited company.

## **N. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S**

There are no orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.



**O. ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO FINANCIAL STATEMENTS**

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

**P. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

Your Company is not required to constitute Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as there are less than 10 employees in the Company.

**Q. Vigil Mechanism**

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a vigil mechanism for directors and employees to report genuine concerns has been established. To strengthen its policy of corporate transparency, the company has established an innovative and empowering mechanism for employees. Employees can report to the management their concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy.

Your Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy in order to provide a framework for responsible and secure whistle blowing/vigil mechanism. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

**R. Corporate Social Responsibility (CSR) Policy**

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable to the Company.

The provisions regarding Audit Committee, Formal Annual Evaluation, Nomination & Remuneration Committee, Corporate Governance & Managerial Remuneration are not applicable to the company for the financial year under review.

**S. Fraud Reporting (Required by Companies Amendment Bill, 2014)**

There are no cases of fraud by or against the Company.



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## 12.ACKNOWLEDGEMENT

Your Directors express their sincere appreciation for the co-operation and unstinted support received from the valued Bankers and Stakeholders who have continued to display outstanding commitment in your company's quest for sustained growth and prosperity of your company.

for and on behalf of the Board

Place: Kolkata

Date: The 22<sup>nd</sup> day of May, 2025

Rajiv Ahuja  
Director  
DIN 03197627

Yogesh Kumar Randar  
Director  
DIN 00704082

**INDEPENDENT AUDITOR'S REPORT**  
**TO**  
**THE MEMBERS OF M/s RADHASHREE APARTMENTS PRIVATE LIMITED**

**Report on the Standalone Financial Statements**

**Opinion**

We have audited the accompanying standalone financial statements of M/s Radhashree Apartments Private Limited ("the Company"), which comprises the Balance sheet as at 31<sup>st</sup> March, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, notes to the standalone financial statements including a summary of the significant accounting policies and other explanatory information (herein after referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India of the state of affair of the Company as at 31<sup>st</sup> March, 2025, the profit and total comprehensive income, changes in equity and 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matter**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no other key audit matters to communicate in our report.

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

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



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

In connection with our audit of the standalone financial statements, our responsibility is to read the 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 Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial statements by the Board of Directors of the Company, as aforesaid.

In preparing the standalone 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.

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

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

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



statements. 44 As part of an audit in accordance with Standards on Auditing ('SAs'), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should



not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 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", 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 Companies Act, 2013 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 of the aforesaid standalone financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid standalone financial statements have been kept 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 relevant books of account maintained for the purpose of the standalone financial statements.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) In our opinion, there are no financial transaction which have any adverse effect on the functioning of the company.

f) On the basis of the written representations received from the Directors as on 31.03.2025 taken on record by the Board of Directors, none of the Directors is disqualified as on 31.03.2025, from being appointed as a director as per the provisions of sub-section (2) of Section 164 of the Companies Act, 2013.

g) In our opinion there are no qualification, reservation or adverse remark relating to maintenance of accounts.

h) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

i) 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: In our opinion and to the best of our information and according to the explanations given to us, company being Private Limited Company the provision of section 197 is not applicable to the company.



j) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

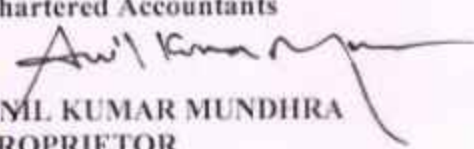
- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There was no amount which was required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. The management has represented that
  - a) to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or disclosed in the notes to the accounts, no funds have been advanced or loaned 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 or any entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
  - b) to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in 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.
  - c) Based on Audit procedures nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statements.
- v. No dividend has been declared/paid during the year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place: Kolkata

Date: The 22<sup>nd</sup> Day of May, 2025



For, MUNDHRA ANIL KUMAR & CO  
Chartered Accountants

  
ANIL KUMAR MUNDHRA  
PROPRIETOR

Membership No. 054985

Firm Regn. No.320071E

UDIN: 25054985BMTDQR9856

**Annexure A to the Independent Auditor report on the financial statements of Radhashree Apartments Private Limited for the year ended 31<sup>st</sup> March 2025 (Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- (i) In respect of Property, Plant & Equipment's and Intangible Assets: -
- The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
  - The Company does not have any intangible Assets.
  - According to the information and explanations given to us, the management at reasonable intervals has physically verified the Property, Plant and Equipment and no material discrepancies were noticed on such verification.
  - According to the information and explanations given to us and on the basis of our examination of the records of the Company the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
  - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (including right-of-use of assets) or intangible assets or both during the year.
  - No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- (ii) In respect of Inventories
- In our opinion and according to the information and explanation provided to us. Management is reasonable intervals has physically verified the inventory and no discrepancies of 10% or more in aggregate for each of inventories were noticed.
  - During the year company has not been sanctioned working capital loan in excess of Five crores in aggregate from banks or financials institutions on the basis of security of current assets.
- (iii) The Company has not provided any guarantee or security and has not made investment in, and but granted loans or advances in nature of loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties, during the year, in respect of which:
- (A) The Company has not provided loans or advances in the nature of Loans to Subsidiaries, Joint Ventures and Associates.



(B) The aggregate amount of loans or advances in the nature of Loans or security other than (A) is as follows: -

Aggregate Amount of Loans disbursed during the Year (Rs.)	Aggregated Amount of Loans in the Nature of Advances disbursed during the Year (Rs.)	Balance Outstanding as on 31.03.2025 (Rs.)	Value of Security Provided (Rs.)
-	100%	9,03,660.00	NIL

- b. In our opinion, the process of clause 3(iii)b of the report is not applicable to the company.
- c. In respect of loans and advances in nature of loans granted by the Company terms and conditions do not stipulate any repayment schedule.
- d. In respect of loans or advances in nature of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan or advances in nature of loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans or advances in nature of loan granted to settle the overdue of existing loans or advances in nature of loan given to the same parties.
- f. The Company has granted loans or advances in nature of loans, Unsecured, to companies, firms, Limited liability Partnerships or any other parties either are repayable on demand or are without specifying any terms or period of repayment and the details of such loans or advances in nature of loan are being furnished hereinafter.

**Loans repayable on demand or without specifying any terms or period of repayment**

Loan disbursed	Promoters,	Related Parties as defined in clause (76) of Section 2 of companies Act, 2013	Other than Promoter and related parties	Total (Rs.)
Loans repayable on demand	0	0	903660	903660
Loans without specifying any terms or period of repayment	0	0	0	0
Loans with specified terms and period of repayment	0	0	0	0

Total Balance as on year end i.e. 31.03.2025	0	0	903660	903660
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- (iv) The company has made compliance with the provisions of Section 185 and 186 of the Companies Act 2013.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly, clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Accordingly, clause (vi) of the Order is not Applicable to the Company.
- (vii) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and there are no undisputed amounts payable in respect of mentioned dues which were in arrears as at 31st March 2025 for a period of more than six months from the date they became payable.
- b. There were no Statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- (viii) There were no unrecorded transactions which have been surrendered or disclosed as income during the year in tax assessments under the Income tax Act, 1961 (43 of 1961).
- (ix) a. The Company has not defaulted in repayment of loans or other borrowings from any lender. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.
- b. The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c. The Company has not taken any term loan from bank.
- d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates as defined under the Act. The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31st March 2025.
- f. According to the information and explanations given to us and procedures performed by us we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies (as defined under the Act). The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31 March 2025.



- (x) a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and Accordingly clause 3(x)(a) of the Order is not applicable to the Company.  
b. During the year, the Company has made right issue of 812500 shares @ Rs. 10 each to M/s Swati Projects Limited and the proceed of Rs. 8125000 has been utilized in the ordinary course of business.
- (xi) a. Based on examination of the books and records of the Company and according to the information and explanations given to us considering the principles of materiality as outlined in the Standards on Auditing we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.  
b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year  
c. The Company has not received any whistle blower complaints during the year. Accordingly, clause 3(xi)(c) of the Order is not applicable to the Company.
- (xii) According to the information and explanations given to us the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable to the Company.
- (xiii) In our opinion, the Provisions of Section 177 is not applicable to the Company and according to the information and explanations given to us the transactions with related parties as per Section 188 has been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) a. In our opinion the Company does not fall under the criteria of Internal Audit as per Section 138 read with the Rule 13 of the Companies (Accounts) Rules 2014 Accordingly clause 3(xiv) (a) and 3(xiv) (b) of the Order is not applicable to the Company.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Company Act, 2013 are not applicable to the Company.
- (xvi) a. In our opinion, the Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.  
b. According to the information and explanations provided to us during the course of audit the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016) does not have any CIC.
- (xvii) The company has incurred cash losses during the financial year and in the immediately preceding financial year covered by our audit.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.



- (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 and 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 audit report indicating that Company is not capable of the 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 Corporate Social responsibility (CSR) is not applicable under the provision of section 135(6) of the Act. Accordingly, clause 3(xx) (a) and 3 (xx)(b) of the Order is not applicable to the Company.
- (xxi) The Company is not required to prepare consolidated financial statement under the provisions of the Act.

Place: Kolkata  
Date: The 22<sup>nd</sup> Day of May, 2025



For, Mundhra Anil Kumar & Co.  
Chartered Accountants

Anil Kumar Mundhra  
Proprietor

Membership No. 054985  
Firm Registration No. 310071E  
UDIN: 25054985BMTDQR9856

**Annexure 'B' to the Auditor's Report**

(Referred to in paragraph 2(h) under the heading "Report on Other Legal & Regulatory Requirement" of our report of even date to the standalone financial statements of the Radhashree Apartments Private Limited for the year ended March 31, 2025 on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013).

**Report on Internal Financial Controls Over Financial Reporting**

We have audited the internal financial controls over financial reporting of Radhashree Apartments Private Limited. ("the Company") as of March 31, 2025, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by The Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by The Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting. Meaning of Internal Financial Controls Over Financial Reporting A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

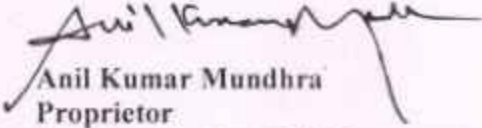
**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Kolkata  
Date: The 22<sup>nd</sup> Day of May, 2025



For, Mundhra Anil Kumar & Co.  
Chartered Accountants

  
Anil Kumar Mundhra  
Proprietor  
Membership No. 054985  
Firm Registration No. 310071E  
UDIN: 25054985BMTDQR9856

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Balance Sheet as at 31st March, 2025

Sr. No.	Particulars	Note No.	Amount in Hundred ("00")	Amount in Hundred ("00")
			As at 31st March, 2025	As at 31st March, 2024
<b>I.</b>	<b>ASSETS</b>			
(1)	<b>Non-Current Assets</b>			
a	Property Plant and Equipment	2	199.46	337.97
b	Financial Assets			
	(i) Investments			
	(ii) Other Financial Assets	3	-	-
c	Deferred Tax Assets (Net)			
d	Other Non Current Assets	4	1,19,253.30	99,253.30
	<b>Total Non Current Assets</b>		<b>1,19,452.76</b>	<b>99,591.27</b>
(2)	<b>Current Assets</b>			
a	Inventories	5	13,37,179.02	7,75,917.99
b	Financial Assets			
	(i) Cash and cash equivalents	6	5,570.36	11,059.58
	(ii) Loans	7	9,036.60	5,000.00
c	Current Tax Assets	8	9,893.66	3,546.64
d	Other Current Assets	9	8,690.75	5,320.20
	<b>Total Current Assets</b>		<b>13,70,370.39</b>	<b>8,00,844.41</b>
	<b>TOTAL ASSETS</b>		<b>14,89,823.15</b>	<b>9,00,435.68</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Equity</b>			
a	Equity Share Capital	10	1,14,800.00	33,550.00
b	Other Equity	11	(40,255.12)	(7,004.39)
	<b>Total Equity</b>		<b>74,544.88</b>	<b>26,545.61</b>
(2)	<b>Liabilities</b>			
	<b>Non-Current Liabilities</b>			
a	Financial Liabilities			
	(i) Borrowings	12	2,82,401.43	4,41,838.40
	<b>Total Non-Current Liabilities</b>		<b>2,82,401.43</b>	<b>4,41,838.40</b>
(3)	<b>Current Liabilities</b>			
a	<b>Financial Liabilities</b>			
	(i) Trade Payables			
	A. total outstanding due of micro enterprises and small enterprises; and	13A		
	B. total outstanding due of creditors other than micro enterprises and small enterprises,	13B	34,575.49	18,832.08
b	Other Current Liabilities	14	10,98,301.35	4,13,219.59
	<b>Total Current Liabilities</b>		<b>11,32,876.84</b>	<b>4,32,051.67</b>
	<b>TOTAL EQUITY AND LIBALITIES</b>		<b>14,89,823.15</b>	<b>9,00,435.68</b>

**Significant Accounting Policies**

The accompanying notes are integral part of financial statements  
This is the balance sheet referred to in our report of even date.

**FOR, MUNDHRA ANIL KUMAR & CO.**  
**CHARTERED ACCOUNTANTS**

*Anil Kumar Mundhra*  
CA Anil Kumar Mundhra  
Proprietor

Membership No.054985  
Firm Regn No.320071E  
UDIN: 25054985BMTDQR9856



**FOR, RADHASHREE APARTMENTS PRIVATE LIMITED**

*Rajiv Abuja*  
Rajiv Abuja  
(Director)  
DIN:01397627

*Yogesh Kumar Randar*  
Yogesh Kumar Randar  
(Director)  
DIN:00704082

PLACE: Kolkata  
DATED: The 22nd day of May, 2025

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Statement of Profit & Loss for the year ended 31.03.2025

Amount in Hundred ("00")

Amount in Hundred ("00")

Sr. No	Particulars	Note No.	For the year ended March 31,2025	For the year ended March 31,2024
I.	Revenue from Operation	15	-	-
II.	Other Incomes		-	-
III.	<b>Total Income (I + II)</b>		-	-
IV.	<u>Expenses:</u>			
	Cost of Materials Consumed	16	2,92,844.75	2,21,758.76
	Changes in Inventories of Finished Goods, Work-in- progress and Stock-in-Trade	17	(5,61,261.03)	(3,63,663.04)
	Employee Benefit Expenses	18	22,950.30	14,245.00
	Finance Costs	19	27,873.79	30,770.02
	Depreciation and Amortization Expense	2	138.51	243.38
	Other Expenses	20	2,50,704.41	1,01,731.86
	Total Expenses (IV)		33,250.73	5,085.98
V	Profit before Tax		(33,250.73)	(5,085.98)
VI	Tax Expense:			
	(1) Current Tax			
	(2) Deferred Tax			
	Profit after Tax	IV-V	(33,250.73)	(5,085.98)
VII	Other Comprehensive Income			
	i. Items that will not be reclassified to Statement of Profit and Loss		-	-
	ii. Income tax relating to items that will not be reclassified to Statement of Profit and Loss		-	-
	iii. Items that will be reclassified to Statement of Profit and Loss		-	-
	iv. Income tax relating to items that will be reclassified to Statement of Profit and Loss		-	-
	<b>Total Comprehensive Income for the period</b>	VI+VII	-	-
VIII	Earnings Per Equity Share			
	(1) Basic	21	(2.90)	(1.52)
	(2) Diluted		(2.90)	(1.52)

**Significant Accounting Policies**

The accompanying notes are integral part of Financial Statements

FOR, MUNDHRA ANIL KUMAR & CO.  
CHARTERED ACCOUNTANTS

FOR, RADHASHREE APARTMENTS PRIVATE LIMITED

*Anil Kumar Mundhra*  
CA Anil Kumar Mundhra  
Proprietor  
Membership No.054985  
Firm Regn No.320071E  
UDIN: 25054985BMTDQR9856



*Rajiv Ahuja*  
Rajiv Ahuja  
(Director)  
DIN:01397627

*Yogesh Kumar Randar*  
Yogesh Kumar Randar  
(Director)  
DIN:00704082

PLACE: Kolkata  
DATED: The 22nd day of May, 2025

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Standalone Cash Flow Statement for the Year Ended 31st March 2025

Amount in Hundred ("00")    Amount in Hundred ("00")

	PARTICULARS	AMOUNT(Rs.)	As at 31.03.2025	As at 31.03.2024
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit Before Tax	-	33,250.73	5,085.98
	Adjustments for:			
	Provision for Diminution in Value of shares	-		-
	Provision for Standard Assets	-		-
	Depreciation	138.51		243.38
	Items that will not be reclassified into P/I	-		-
		-	138.51	
	<b>Operating Profit before Working Capital Changes</b>		<b>(33,112.22)</b>	<b>(4,842.60)</b>
	Adjustments for:			
	(Increase)/Decrease in Trade Receivables			-
	Decrease/(Increase) in Inventories	(5,61,261.03)		(3,63,663.04)
	(Decrease) / Increase in Trade Payables	15,743.41		1,918.05
	(Increase)/Decrease in Current Tax Assets	(6,347.02)		-
	(Increase)/Decrease in Other Current Assets	(3,370.55)		(13,238.09)
	(Increase)/Decrease in Other Non Current Assets	(20,000.00)		(17,000.00)
	Decrease/(Increase) in Financial Assets	(4,036.60)		-
	Increase/(Decrease) in Other Financial Liabilities	6,85,081.76		2,91,108.90
			1,05,809.97	
	<b>Cash generated from operations</b>		<b>72,697.75</b>	<b>(1,05,716.78)</b>
	Income Tax paid		-	-
	<b>Net Cash flow from Operating activities</b>		<b>72,697.75</b>	<b>(1,05,716.78)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets	-		-
	Loans and Advances given	(1,59,436.97)		31,649.11
	Sale of investment	-		-
	<b>Net Cash used in Investing activities</b>		<b>(1,59,436.97)</b>	<b>31,649.11</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Proceeds from Issue of Equity Share	81,250.00		-
	Expense for Increase in Authorised Capital	-		-
	<b>Net Cash used in financing activities</b>		<b>81,250.00</b>	<b>-</b>
	<b>Net increase in cash &amp; Cash Equivalents</b>		<b>(5,489.22)</b>	<b>(74,067.67)</b>
	Opening Cash and Cash equivalents		11,059.58	85,127.25
	Closing Cash and Cash equivalents		5,570.36	11,059.58
	<b>Cash &amp; Cash Equivalents</b>			
	Cash in Hand		1,731.48	10,820.02
	Cash at Bank		3,838.88	239.56
	<b>Cash &amp; Cash equivalents as stated</b>		<b>5,570.36</b>	<b>11,059.58</b>

FOR, MUNDHRA ANIL KUMAR & CO.  
CHARTERED ACCOUNTANTS

*Anil Kumar Mundhra*  
CA Anil Kumar Mundhra  
Proprietor

Membership No.054985  
Firm Regn No.320071E  
UDIN: 25054985BMTDQR9856



FOR, RADHASHREE APARTMENTS PRIVATE LIMITED

*Rajiv Ahuja*  
Rajiv Ahuja  
(Director)  
DIN:01397627

*Yogesh Kumar Randar*  
Yogesh Kumar Randar  
(Director)  
DIN:00704082

PLACE: Kolkata  
DATED: The 22nd day of May, 2025

# Radhashree Apartments Private Limited

## NOTE-1

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2025 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE

### A. CORPORATE INFORMATION

RADHASHREE APARTMENTS PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Its shares are not listed on any stock exchanges in India.

### B. SIGNIFICANT ACCOUNTING POLICIES

#### **1. Basis of Accounting and Preparation of Financial Statements and Use of Estimates**

Standalone Financial Statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules as amended time to time.

#### **Basis of preparation**

These financial statements are prepared in accordance with and in compliance, in all material aspects, with Indian Accounting Standard (Ind AS), the provisions of the Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The presentation of the Financial Statements is based on Ind AS Schedule III, which are prescribed under Section 133 of the Act. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### **Basis of measurement**

The financial statements have been prepared under the historical cost convention, on the accrual basis except for certain financial instruments which are measured at fair values. All assets and liabilities are classified into current and noncurrent generally based on the nature of product/activities of the Company and the normal time between acquisition of assets/liabilities and their realization/settlement in cash or cash equivalent. The Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

#### **Use of estimates**

The preparation of standalone financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the company to make estimates, judgments that affect the reported balances of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the standalone financial statements and reported amounts of income and expenses for the period presented. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

#### **2. Revenue Recognition**

Revenue or Income and costs or Expenditure are generally accounted for on accrual basis.

#### **3. Plant Property & Equipment's and Depreciation**

Plant Property & Equipment's are stated at cost of acquisition less depreciation. Depreciation on Plant Property & Equipment has been provided as per Schedule II of the Companies Act, 2013.

#### **4. Taxes on Income**

a) Current tax is the amount payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.

b) Deferred tax is recognized on timing differences being the differences between the taxable incomes and accounting income that originate in one year and are capable of reversal in one or more subsequent years. Deferred tax assets subject to the consideration of prudence are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.



# Radhashree Apartments Private Limited

## 5. Earnings per Share

The Company reports basic and diluted earnings per share in accordance with Accounting Standards-20, *Earnings per Share*, issued by the Institute of Chartered Accountants of India. Basic earnings per equity share have been computed by dividing net profit after tax by the weighted average number of equities shares outstanding for the year.

## 6. Provisions and Contingencies

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

7. Previous year figures have been rearranged or recast wherever necessary, however the same are not strictly comparable with that of the current year as the previous year.

## 8. Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cash-on-deposit with banks.

Place: Kolkata

Date: The 22<sup>nd</sup> Day of May, 2025



For, Mundhra Anil Kumar & Co.  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Anil Kumar Mundhra', written over a horizontal line.

Anil Kumar Mundhra  
Proprietor  
Membership No. 054985  
Firm Regn. No.320071E  
UDIN: 25054985BMTDQR9856

**RADIASHREE APARTMENTS PRIVATE LIMITED**

CIN : U45400WB2012PTC180511

NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2024

STATEMENT OF CHANGES IN EQUITY

Pg. 1/2

		Figure in hundreds	
		(Amount in Rs)	
<b>A. EQUITY SHARE CAPITAL</b>			
(1) Current Reporting period			
Balance at the beginning of the reporting period i.e. 1st April, 2024	Changes in equity share capital due to prior period errors	Restated Balance at the end of the reporting period i.e. 31st March, 2024	Balance at the end of the reporting period i.e. 31st March, 2024
33,550.00	81,250	1,14,800	11,000.00
<b>A. EQUITY SHARE CAPITAL</b>			
(1) Previous Reporting period			
Balance at the beginning of the reporting period i.e. 1st April, 2023	Changes in equity share capital due to prior period errors	Restated Balance at the end of the reporting period i.e. 31st March, 2024	Balance at the end of the reporting period i.e. 31st March, 2024
33,550.00	-	33,550	33,550

		Figure in hundreds													
		(Amount in Rs)													
<b>OTHER EQUITY</b>															
(1) Current reporting period															
Particulars	Share app. money pending allotment	Equity component of compound financial instruments	Capital reserve	Securities Premium Reserve	General Reserve	Ancillary Reserve	Special Reserve as per RBI Guidelines	Retained Earnings	Debt instruments through other comprehensive income	Equity Instruments through other comprehensive income	Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange differences on translating the financial statements of a foreign operation	Other Comprehensive Income	Total
Balance at the beginning of the reporting period i.e. 1st April 2024								17,004.39							17,004.39
Changes in Accounting policy/ prior period errors															
Revised balance at the beginning of the current reporting period															
Total Comprehensive Income for the year								17,004.39							17,004.39
Dividends															
Transfer to / (from) retained earnings															
Surplus in the Statement of Profit and Loss								17,004.39							17,004.39
Balance at the end of the reporting period i.e. 31st March 2024								34,008.78							34,008.78



RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC100511

NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2024

STATEMENT OF CHANGES IN EQUITY

Fig 2.2

Particulars	Reserve and Surplus										Total			
	Share app. money pending adjustment	Equity component of financial instruments	Capital reserve	Securities Premium Reserve	General Reserve	Award/grants Reserve	Spiritual Reserve as per BBI Guidelines	Retained Earnings	Debt instruments through other comprehensive income	Equity Instruments through other comprehensive income		Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange difference on translating the financial statements of a foreign operation
Balance at the beginning of the reporting period i.e. 31st April 2023	-	-	-	-	-	-	-	11,918.41	-	-	-	-	-	(1,518.41)
Change in Accounting policy/ prior period error	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised balance at the beginning of the current reporting period	-	-	-	-	-	-	-	11,918.41	-	-	-	-	-	(1,518.41)
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to/(from) retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus in the Statement of profit and loss	-	-	-	-	-	-	-	5,085.39	-	-	-	-	-	5,085.39
Balance at the end of the reporting period i.e. 31st March, 2024	-	-	-	-	-	-	-	17,003.80	-	-	-	-	-	(7,004.39)



# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Notes Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated

**Note : 2 Property Plant and Equipments**

Sr. No	Particulars	Rate	Gross Block			Depreciaton			Net Block		
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	WDV as on 31.03.2025	WDV as on 31.03.2024
	<b>Tangible Assets</b>										
1	Air Conditioner	45.07%	279.90	-	-	279.90	126.15	69.30	-	84.45	153.75
2	CCTV	45.07%	219.85	-	-	219.85	107.64	50.57	-	61.64	112.21
3	Furniture	25.89%	128.05	-	-	128.05	56.04	18.64	-	53.37	72.01
	<b>Total [A] (Current Year)</b>		627.80	-	-	627.80	289.83	138.51	-	199.46	337.97
	<b>Total [A] (Previous Year)</b>		627.80	-	-	627.80	46.45	243.38	-	289.83	581.35



N.B Property, Plant and Equipments has not been revalued since acquisition  
No assets has been acquired on lease

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Notes Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated

**Note: 3 Other Financial Assets**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
	<b>Total in</b>				

**Note: 4 Other Non current Assets**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
	Security Deposits		1,19,253.30		99,253.30
	<b>Total in</b>		1,19,253.30		99,253.30

The Company has entered into a Joint Venture for the development of Real Estate Project at 30 Motilal Basak Street, Kolkata 700054 and has paid refundable security Deposit to landlords of Rs. 119253.30/- till 31/03/2025.

**Note: 5 Inventories**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Work-in Progress		13,37,179.02		7,75,917.99
	<b>Total</b>		13,37,179.02		7,75,917.99

**Note: 6 Cash & Cash Equivalent**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	<b>Cash-in-Hand</b>				
	Cash Balance		1,731.48		10,820.02
	<b>Sub Total (A)</b>		1,731.48		10,820.02
2	<b>Bank Balance</b>				
	DBS Bank		-		76.04
	ICICI Bank		3,826.88		163.52
	State Bank of India		12.00		
	<b>Sub Total (B)</b>		3,838.88		239.56
	<b>Total [ A + B ]</b>		5,570.36		11,059.58

(i) No earmarked balances are with Bank.

(ii) There are no balances with bank to the extent held as margin money or security against borrowings, guarantees, other commitments etc.

**Note: 7 Loans**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Advance		9,036.60		5,000.00
	<b>Total in</b>		9,036.60		5,000.00

(i) No allowance for bad & doubtful debt has been made.

(ii) There are no loans due to directors or other officers of the company or any of them either severally or jointly with any other person or amount due by firms or Pvt company respectively in which any of the director is partner or director or member.

**Note: 8 Current Tax Assets**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Tax Deducted at Source		9,893.66		3,546.64
	<b>Total in</b>		9,893.66		3,546.64

**Note: 9 Other Current Assets**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Duties and Taxes		8,690.75		5,320.20
	<b>Total in</b>		8,690.75		5,320.20



# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Notes Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated

## Note: 10 Equity Share Capital

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
		NOS.	Amount	NOS.	Amount
1	<b>AUTHORIZED CAPITAL</b> Equity Shares of Rs. 10/- each.	13,50,000	1,35,000.00	5,00,000	50,000.00
		13,50,000	1,35,000.00	5,00,000	50,000.00
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> Equity Shares of Rs. 10/- each, Fully Paid up Share Capital by allotment	11,48,000	1,14,800.00	3,35,500	33,550.00
	<b>Total in</b>	11,48,000	1,14,800.00	3,35,500	33,550.00

### (A) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the Shareholder	No. of Shares	% Held	No. of Shares	% Held
Yogesh Kumar Randar	50,000	4.36%	50,000	14.90%
Rajiv Ahuja	25,000	2.18%	25,000	7.45%
Shiv Kumar Thakur	25,000	2.18%	25,000	7.45%
Amita Randar	60,000	5.23%	60,000	17.88%
Prabhu Dayal Randar (HUF)	20,000	1.74%	20,000	5.96%
Dhanesh Kumar Randar (HUF)	25,000	2.18%	25,000	7.45%
Swati Projects Limited	8,72,500	76.00%	-	0.00%
Randar Properties Pvt Ltd	50,000	4.36%	50,000	14.90%
Randar Businesses Pvt Ltd	-	0.00%	60,000	17.88%

### (B) Reconciliation of the Number of Shares and Amount Outstanding as at the Beginning and at the End of the Year

Equity shares	Number	Amount	Number	Amount
Outstanding at the time of Incorporation/Beginning	3,35,500	33,550.00	3,35,500	33,550.00
Issued During the Year	8,12,500	81,250.00	-	-
Outstanding at the End of the Year	11,48,000	1,14,800.00	3,35,500	33,550.00

(C) Ordinary Shares allotted as fully paid pursuant to Contract(s) without payment being received in Cash during the period of Five Years immediately

(D) Ordinary Shares allotted as Fully paid up Bonus Shares for the period of Five Years immediately Preceding 31st March :- Nil

(E) Aggregate Number and Class of Shares bought Back :- Nil

(F) Shares reserved for issue under Options :- Nil

(G) Calls Unpaid :- Nil

(H) Number of Forfeited Shares and Amount (Rs.) :- Nil

### (I) Terms/Rights Attached to Equity Shares

The Ordinary Shares of the Company, having Par Value of Rs. 10/- per Share, rank Pari Passu in all respects including Voting Rights and entitlement of Dividend. The Company has not issued any securities convertible into equity / preference shares.

### (J) Shares Held by Promoters at the End of the Year

Promoter Name	No. of Shares	% of Total Shares	% of Change during the Year
Swati Projects Limited	8,72,500	76.00%	76.00%
Yogesh Kumar Randar	50,000	14.90%	10.54%
Rajiv Ahuja	25,000	7.45%	5.27%
Shiv Kumar Thakur	25,000	7.45%	5.27%
Amita Randar	60,000	17.88%	12.66%
Prabhu Dayal Randar (HUF)	20,000	5.96%	4.22%
Shweta Thakur	10,000	2.98%	0.00%
Dhanesh Kumar Randar (HUF)	25,000	7.45%	5.27%
Randar Properties Pvt Ltd	50,000	14.90%	10.54%
Anu Ahuja	10,500	3.13%	0.00%

## Note: 11 Other Equity

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Profit and Loss Account				
	Opening Balance	(7,004.39)		(1,918.41)	
	Add: Surplus in the Statement of Profit and Loss	(33,250.73)	(40,255.12)	(5,085.98)	(7,004.39)
	<b>Total in</b>		(40,255.12)		(7,004.39)

# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180511

Notes Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated

**Note: 12 Borrowings**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
	<b>Unsecured Loan- repayable on demand</b>				
1	From Holding Co.		1,01,464.66		-
2	From Director		29,799.00		39,800.00
3	From Relatives of Director		92,911.70		88,995.84
4	From Group Company		40,142.58		1,55,303.90
5	From Other Body Corporate		18,083.49		1,57,538.66
	<b>Total in</b>		<b>2,82,401.43</b>		<b>4,41,838.40</b>

No loans have been guaranteed by director or others.

**Note: 13 Trade Payables**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
A	<b>Medium Small and Micro Scale Industries</b> Outstanding for the following period from <b>Due Date of Payment</b> Less than One Year 1 - 2 Years 2 - 3 Years More than 3 Years				
	<b>Disputed Dues - Medium Small and Micro Scale Industries</b> Outstanding for the following period from <b>Due Date of Payment</b> Less than One Year 1 - 2 Years 2 - 3 Years More than 3 Years				
	<b>13A</b>		-		-
B	<b>Others</b> Outstanding for the following period from <b>Due Date of Payment</b> Less than One Year 1 - 2 Years 2 - 3 Years More than 3 Years				
	<b>Disputed Dues - Others</b> Outstanding for the following period from <b>Due Date of Payment</b> Less than One Year 1 - 2 Years 2 - 3 Years More than 3 Years				
	<b>13B</b>				
	<b>Total in (13A+13B)</b>		<b>34,575.49</b>		<b>18,832.08</b>
			<b>34,575.49</b>		<b>18,832.08</b>

**Note: 14 Other Current Liabilities**

Sr. No	Particulars	As at March 31, 2025		As at March 31, 2024	
1	Advance against Flat Booking		10,76,793.89		3,77,654.90
2	Audit Fees Payable		290.00		240.00
3	Liabilities for Expenses		19,800.00		21,777.30
4	Duties & Taxes		-		3,542.30
5	Professional Tax Payable		-		-
6	TDS Payable		1,417.46		-
7	Advance against Shares		-		10,000.00
	<b>Total in</b>		<b>10,98,301.35</b>		<b>4,13,219.50</b>



**RADIASHREE APARTMENTS PRIVATE LIMITED**

CIN : U45400WB2012PTC180811

Notes Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated  
Note: 15 Revenue from Operations

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
	<b>Total</b>				

Note: 16 Purchases

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
	<b>Project Cost</b>				
	Raw Material Purchase		2,32,844.75		2,21,756.76
	<b>Total</b>		2,32,844.75		2,21,756.76

Note: 17 Change in Inventories

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
1	Work in Progress				
2	Opening Stock		7,79,117.99		9,12,294.07
3	Closing Stock		13,37,179.02		7,79,117.99
	<b>Total</b>		5,61,261.03		3,61,663.04

Note: 18 Employment Benefit Expenses

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
	<b>Cost of Project</b>				
	Salary and Bonus		945.00		14,245.00
	<b>Other</b>				
	Director Salary	18,600.00			
	Salary	3,405.30	22,005.30		
	<b>Total</b>		22,950.30		14,245.00

Note: 19 Finance costs

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
	<b>Cost of Project</b>				
	Interest Paid		27,873.79		81,779.02
	<b>Total</b>		27,873.79		81,779.02

Note: 20 Other Expenses

Sr. No.	Particulars	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
<b>a.</b>	<b>Project Cost</b>				
1	Soil Investigation Work				5.00
2	Printing and stationery		90.50		217.50
3	Legal Fees		100.00		200.00
4	Office expenses				-
5	General Expenses				85.23
6	Municipal Tax		449.38		452.49
7	Bank Charges				-
8	Electricity Charges (Power and Fuel)		1,106.90		969.80
9	Drawings and Submittals		3,989.01		1,370.92
10	Advertisement cost		103.80		-
11	Consultancy fees		4,000.00		2,480.00
12	Advisor against joint agreement		86,000.00		-
13	Repair and Maintenance				25.42
14	Registration fees				511.20
15	Labour and Wages		1,19,361.46		47,339.03
16	Filing work Charges				3,289.00
17	Plan Submission Fees		1,521.47		-
18	House Drawing plan examination Fees		1,094.56		-
19	Rate Application Fees		1,222.40		-
20	Delivery Charges		584.50		146.29
21	Weightment Charges				400.00
22	Professional Fees		1,840.00		540.00
23	Security Guard Expenses		540.00		22,880.00
24	Social Service Fees		2,000.00		-
25	Website Development Fees				16,000.00
26	Commission		4,200.00		354.00
27	Survey Charges				-
28	Site Expenses		2,655.00	2,30,458.98	96,845.88
<b>b.</b>	<b>Other Expenses</b>				
1	Loan Amortisation				450.00
2	Sales Fees		50.00		90.00
3	Bank Charges		108.81		118.28
4	Commission on sales		7,661.19		4,274.64
5	Filing Fees		1,804.77		75.08
6	Interest and Late Fees		14.55		0.98
7	Balance written Off		54.94		-
8	Professional Fees		280.50		-
9	Sales Promotion		295.00		-
10	Travelling and Comptance		1,052.05		-
11	General Expenses		49.82		-
12	Rates and Taxes		68.00	11,245.43	118.02
	<b>Total (a+b)</b>		2,56,786.41		3,01,731.86



**RADHASHREE APARTMENTS PRIVATE LIMITED**

CIN : U45400WB2012PTC180511

Suities Forming integral part of the financial statements  
All amounts are in Indian Hundred Rupees unless otherwise stated.

(Rs. in hundred)

Particulars, Relationship and Nature of Transaction	For the year ended, 31st March, 2025		For the year ended, 31st March, 2024	
	Value of Transactions (Rs.)	Closing Balance (Rs.)	Value of Transactions (Rs.)	Closing Balance (Rs.)
Rajiv Ahuja - Director - Loan Taken	-	5,500.00	5,500.00	5,500.00
Rajiv Ahuja - Director - Director Salary	6,000.00	-	6,000.00	6,000.00
Shiv Kumar Thakur - Director - Loan Taken	-	3,000.00	-	3,000.00
Shiv Kumar Thakur - Director - Director Salary	6,000.00	-	6,000.00	6,000.00
Vijayesh Kumar Rastogi - Director - Loan Taken	1,500.00	-	1,500.00	1,500.00
- Loan repayment	(1,500.00)	21,299.00	2,000.00	21,300.00
Amita Rastogi - Relative of Director - Loan Taken	28,250.00	-	28,000.00	-
- Loan repayment	80,620.20	-	31,500.00	1,752.44
- Interest expenses	694.28	-	1,103.36	-
Amita Rastogi - Relative of Director - Director Salary	6,000.00	-	-	-
Prabhu Dayal Rastogi - Relative of Director - Loan Taken	12,770.80	-	12,000.00	-
- Loan repayment	52,000.00	-	-	39,820.20
- Interest expenses	-	-	-	-
Rajesh Rastogi - Relative of Director - Loan Taken	2,500.00	-	2,000.00	-
- Loan repayment	2,500.00	-	6,000.00	-
- Interest Expenses	-	-	6,000.00	-
Laxmi Rastogi - Relative of Director - Loan Taken	38,800.00	-	-	17,000.00
- Loan repayment	1.00	55,799.00	-	-
Sagar Ahuja - Relative of Director - Loan Taken	-	1,650.00	-	1,650.00
Arju Ahuja - Relative of Director - Loan Taken	-	850.00	-	850.00
Rastogi Business Pvt Ltd - Group Company - Loan Taken	1,20,000.00	-	95,000.00	-
- Loan Repayment	1,50,123.01	40,084.33	95,500.00	1,17,003.20
- Interest Expenses	2,144.05	-	937.45	-
Prabhu Dayal Rastogi HUF - Karta is Relative of Director	-	-	-	-
- Loan taken	18,000.00	-	4,000.00	4,000.00
- Loan Repayment	16,619.92	4,806.64	-	-
- Interest Expenses	1,016.77	-	10.85	-
Dhanesh Kr Rastogi - Relative of Director - Loan taken	35,790.56	-	-	-
- Loan Repayment	37,105.40	-	-	-
- Interest Expenses	1,205.04	-	-	-
Dhanesh Kr Rastogi HUF - Karta is Relative of Director	-	-	-	-
- Loan taken	6,760.00	13,208.42	5,500.00	5,500.00
- Loan Repayment	1,660.84	-	4.57	-
- Interest Expenses	21,500.00	-	6,500.00	-
Poojita Devi Rastogi - Relative of Director - Loan taken	21,500.00	-	-	3,500.77
- Loan Repayment	36,473.20	-	-	-
- Interest Expenses	2,172.20	-	0.80	-
Pooja Rastogi - Relative of Director - Loan taken	6,660.00	-	11,500.00	-
- Loan Repayment	13,250.00	5,645.17	-	13,000.71
- Interest Expenses	1,794.44	-	111.82	-
Gurpreet Rastogi - Relative of Director - Loan taken	12,200.00	-	3,500.00	-
- Loan Repayment	2,200.00	14,352.50	-	1,308.28
- Interest Expenses	1,044.22	-	9.20	-
Ashutosh Vyapar Private Limited- Group Company - Loan taken	-	-	2,500.00	-
- Loan repayment	-	-	3,500.00	-
Gurpreet Stocks Pvt Ltd - Group Company - Loan Taken	2,92,470.00	-	4,000.00	-
- Loan Repayment	2,45,147.42	58.29	33,500.00	18,400.00
- Interest Expenses	4,193.58	-	2,000.00	-
Swan Projects Limited - Holding Company - Loan Taken	1,00,000.00	-	-	-
- Loan Repayment	91,010.72	1,01,804.56	24,000.00	86,803.01
- Interest Expenses	3,010.37	-	6,608.72	-

**Note: 30 Details of Benami Property held**

The Company does not hold any benami Property.

**Note: 31 Borrowing from banks or Financial Institution Institutions:**

The Company has borrowed unsecured Loan from Directors and Financial Institution and Other Companies.

**Note: 32 Willful Defaulter**

The Company had never been declared defaulter by any of the Regulators.

**Note: 33 Registration of charges or satisfaction with Registrar of Companies**

The Company has borrow unsecured Loan from Directors, Corporate Companies and Financial Institution therefore for the question of registration of charge with Registrar of Companies does not arise.

**Note: 34 Compliance with approved scheme(s) of arrangements**

The company has not entered into any scheme in terms of sections 230 to 237 of the Companies Act, 2013.

**Note: 35 Details of Crypto Currency or Virtual Currency**

During the year the company has not done any transaction related to Crypto Currency or Virtual Currency.

**Note: 36 Utilization of Borrowed Fund & Share Premium**

The Company has borrowed fund, and issue new shares during the year. The borrowed fund were used in the ordinary course of business.

**Note: 37 Compliance with laws of Companies**

The Company does not have any issue as company as prescribed under 87 of section 2 of the Act read with Company instruction of no. of Issue Rule, 2013.

**Note: 38 Undisclosed Income**

The Company do not have any unrecorded transaction in the books of accounts that has been surrendered or disclose as income during the Income tax Act, 1961.



# RADHASHREE APARTMENTS PRIVATE LIMITED

CIN : U45400WB2012PTC180811

## Notes Forming Integral Part of the Financial Statement

All amounts are in Indian Hundred Rupees unless otherwise stated

Note: 39 - Disclosure of Ratio

Sr No	Ratio	UOM	Year Ended 31st March 2025	Year Ended 31st March 2024	Change in Current Year	Reason for Change (In case of Change more than 25%)
a	Current Ratio	Times	1.21	1.85	-35%	Due to Increase in Current Liabilities
b	Debt Equity Ratio	Times	3.788	16.644	-77%	Due to Increase in Debt
c	Debt Service Coverage Ratio	Times	3.79	16.64	-77%	Due to Increase in Interest Charges
d	Return on Equity Ratio	%	-44.80%	-19.16%	change more than 25%	Due to Increase in Loss
e	Inventory Turnover Ratio	Times	-	-	-	-
f	Trade Receivables turnover Ratio	Times	-	-	-	-
g	Trade Payables turnover Ratio	Times	8.47	11.78	-28%	Due to Increase in Trade Payable
h	Net Capital Turnover Ratio	Times	-	-	Nil	-
i	Net Profit Ratio	%	-	-	Nil	-
j	Return on Capital Employed	%	-9.32%	-1.09%	758%	Due to Increase in Capital employed
k	Return on Investment	%	-2.23%	-0.56%	295%	-

Formulae for Ratio

Sr No	Ratio	Formulae
a	Current Ratio	Total Current Assets / Total Current Liabilities
b	Debt Equity Ratio	Net Debt / Total Equity
c	Debt Service Coverage Ratio	Earnings/Net Finance Charges
d	Return on Equity Ratio	Net Profit after Tax / Average Net Worth
e	Inventory Turnover Ratio	Cost of Good Sold / Average Inventory
f	Trade Receivables turnover Ratio	Revenue from Operation/ Closing Trade Receivables
g	Trade Payables turnover Ratio	Total Purchase/ Closing Trade Payables
h	Net Capital Turnover Ratio	Revenue From Operation/ Working Capital
i	Net Profit Ratio	Net Profit after Tax/ Revenue from Operations
j	Return on Capital Employed	Earning Before Interest and Tax / Capital Employed
k	Return on Investment	Earning before Interest and Tax / Closing Total Assets

1. Net Debt = Total Borrowings
2. Earnings = Net Profit Before Tax - Depreciation and Amortization - Finance Cost - Non Cash Expense
3. Net Finance Charges = Interest Charges and Principal payments
4. Average Net Worth Calculated on the Year End Closing Basis
5. Average Net Inventory Calculated on the Year End Closing Basis
6. Working Capital = Current Assets - Current Liabilities
7. Capital Employed = Tangible Net Worth - Total Debt - Deferred Tax Liabilities

Note: 40

The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosure which are applicable from 1st April, 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.

Note: 41

Previous year's figures have been regrouped/rearranged, wherever necessary. All amounts are converted in Indian Hundred Rupee but unit of measurement are in absolute figures.

Note: 42

The Company has used accounting software which has the feature of recording audit trail (edit log) and the same has not been tampered and has been preserved as per requirement of Companies Act.

The accompanying notes 1 to 42 are integral part of financial statements

This is the Balance Sheet referred to in our Report of even date.

FOR, MUNDHRA ANIL KUMAR & CO.  
CHARTERED ACCOUNTANTS

CA Anil Kumar Mundhra  
Proprietor

Membership No.054085

Firm Regn No.320071E

U.DIN: 25054985BMTDQR856



FOR, RADHASHREE APARTMENTS PRIVATE LIMITED

Rajiv Abuj  
(Director)  
DIN:01297627

Yogesh Kumar Randa  
(Director)  
DIN:00704082

DATED: The 22nd day of May, 2025