Acknowledgement Number:849475791290125 **Date of filing : 29-Jan-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AAFCC0618Q		
Name	CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED		
Address	E-231, Top Floor , Greater Kailash, Part-II , New Delhi,Delhi , 09-Delhi, 91-INDIA, 110048		
Status	7-Private company	Form Number	ITR-6
Filed u/s		e-Filing Acknowledgement Number	849475791290125

Taxable Income and Tax Details	Current Year business loss, if any	1	1,46,801
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 1,000
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 29-Jan-2025 18:41:53 from IP address 122.161.51.65
and verified by Sandha Singh Suninder having PAN BAKPS5024B on 29-Jan-2025
using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode

System Generated Barcode/QR Code

AAFCC0618Q06849475791290125 8bc709b7444dfa0c506967f7bf2a1f316fff3754

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Concept Capital Infra Projects Private Limited
Director

Name of Assessee	CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED		
Address	E-231, Top Floor,Greater Kailash, Part-II,New Delhi,Delhi,DELHI,110048		
E-Mail	accounts@conceptcapital.in		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	CIRCLE 6(2), DELHI	Year Ended	31.3.2024
PAN	AAFCC0618Q	Incorporation Date	03/12/2012
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and non-residential)(07001),Trade Name:The Core		
A.O. Code	DEL-C-206-02		
GSTIN No.	09AAFCC0618Q1ZC		
Filing Status	Original		
Return Filed On	29/01/2025	Acknowledgement No.:	849475791290125
Last Year Return Filed On	02/11/2023	Acknowledgement No.:	499146491021123
Last Year Return Filed u/s	Normal		
Bank Name	Indian Overseas Bank, Preet Vihar Branch, A/C NO:130502000002042 ,Type: Current ,IFSC: IOBA0001305, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	(120) Mob:7065044071		
Tele(Office):	Mob:7065044071		

Computation of Total Income(Updated Return u/s 139(8A) [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)			**-1,47,085**
Loss as per Profit and Loss a/c		-1,71,664	
Add:			
Depreciation Debited in P&L A/c		24,579	
Total		-1,47,085	
Allowable depreciation is Rs. 23551/- but restricted to Rs. 0/- available profits.			
Income from Other Sources (Chapter IV F)			**23,835**
Interest on F.D.R.(as per Annexure)		23,835	
Gross Total Income			**-1,23,250**
Gross Total Income as -ve figure is not allowed in return form.			0
Total Income			**0**
Round off u/s 288 A			**0**
Calculation for Mat			**-1,71,664**
Profit as per part II and III of Schedule VI		-1,27,031	
Less:			
Deferred Tax Assets	44,633		
		44,633	
		-1,71,664	

Tax calculated @ 15.0% on Book Profit is Rs. 0

Concept Capital Infra Projects Private Limited

Director

Tax Due @ 25% (Turnover for Fin. Year 2021-22 is less than 400 Crore)	0
Fee for default in furnishing return of income u/s 234F	1,000
	1,000
Round off u/s 288B	1,000
Tax Payable	1,000
Additional Income Tax (0 * 25/100)	0
Total Tax Payable	1,000
Tax paid u/s 140B	1,000
Tax due	0

Interest calculated upto January,2025, Due Date for filing of Return October 31, 2024
Due date extended to 15/11/2024 F.No.225/205/2024/1TA.II DT. 26.10.2024

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions		
	0	
Gross Total Income as per Normal provisions		**0**
(ii) Disallowed Deductions under secton 115BAA / 115BAB		
No Deduction exists		
(iii) Disallowed Brought Forward Loss related to Above Deductions		
NA	**0**	**0**
3. Gross Total Income (1+2)		**0**
Deduction under Chapter VIA under heading C other than 80JJAA		0
Total Income after Adjustments under section 115BAA/115BAB		**0**

Prepaid taxes (Advance tax , Self assessment tax and Regular Assessment/140B Tax Payment)26 AS Import Date:26 Dec 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510002	29/01/2025	20639	HDFC BANK LTD. NARIMAN POINT(140B/Reg. Assessment)	1000
	Total				**1000**

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			170636		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	23835	NIL	23835		NIL
Total Loss Set off		NIL	23835	NIL	
Loss Remaining after set off		**NIL**	**146801**	**NIL**	

Statement of Business losses Brought/Carried Forward

Concept Capital Infra Projects Private Limited
Director

Assessment Year	Brought Forward	Set off	Carried Forward
2021-2022(15/03/2022)	4032	0	4032
2022-2023(21/09/2022)	11201	0	11201
Total	**15233**	**0**	**15233**

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2018-2019(30/03/2019)	20221	0	20221
2019-2020(09/10/2020)	52723	0	52723
2021-2022(15/03/2022)	37780	0	37780
2022-2023(21/09/2022)	32186	0	32186
2023-2024(02/11/2023)	27501	0	27501
Current Year Loss			23551
Total	**170411**	**0**	**193962**

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture and Fitting including electric Fitting	10%	47727	0	0	47727	0	0	47727	4773	42954
Generators	15%	20023	0	0	20023	0	0	20023	3003	17020
Office Equipments	15%	4241	0	0	4241	0	0	4241	636	3605
Airconditioner	15%	99464	0	0	99464	0	0	99464	14920	84544
Computer	40%	547	0	0	547	0	0	547	219	328
Total		**172002**	**0**	**0**	**172002**	**0**	**0**	**172002**	**23551**	**148451**

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Indian Overseas Bank	Preet Vihar Branch	130502000002042	IOBA0001305	Current(Primary)	Yes	Yes
2	Bank of Baroda	DEFENCE ENCLAVE DELHI	271700000928	BARB0BLYDEF	Current	No	No
3	BANK OF BARODA	BANK OF BARODA,6, DEFENCE ENCLAVE, VIKAS MARG, DELHI- 92	27170200000944	BARB0BLYDEF	Current	No	No

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	09AAFCC0618Q1ZC	93287411
	TOTAL	**93287411**

Details of Interest on F.D.R.

S.NO.	PARTICULARS	AMOUNT
1	ICICI BANK LIMITED	21155
2	BANK OF BARODA	2680
	TOTAL	**23835**

Concept Capital Infra Projects Private Limited

Director

Details of T.D.S. on Non-Salary(26 AS Import Date:26 Dec 2024)

S.No	Head	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Date Of Payment/credited	Total Tax deducted	Amount out of (7) claimed for this year	section
1	OS	BANK OF BARODA MMNR	MUMB20142D	1394	24/03/2024	0	0	194A
2	OS	BANK OF BARODA MMNR	MUMB20142D	1144	25/09/2023	0	0	194A
3	OS	BANK OF BARODA MMNR	MUMB20142D	142	24/04/2023	0	0	194A
		Sub Total		2680		0	0	
		Total		2680		0	0	

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	2680	23835	Interest Income:23835	
Total		**2680**	**23835**		

Details of Taxpayer Information Summary (TIS)

S.NO.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation		Difference
1	GST purchases	9268482			
2	GST turnover	35070064			
3	Interest from deposit	23835	Interest on FDR	23835	NIL
4	Sale of land or building	37814433			
	Business receipts		Trading Account->Sales/ Gross receipts of business	93287411	
			Profit and Loss Account->Other income	2680	
				93290091	93290091

Concept Capital Infra Projects Private Limited

Signature Director

(Sandha Singh Suninder)

For CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED

Date-29.01.2025

CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED (F.Y. 2023-2024)
E-231, Top Floor, Greater Kailash, Part-II, New Delhi, Delhi-110048
CIN : U70102DL2012PTC245582

Balance Sheet as at 31st March 2024 ₹ in rupees

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	25,00,000.00	25,00,000.00
Reserves and surplus	2	18,82,990.52	20,10,022.28
Money received against share warrants		-	-
		43,82,990.52	**45,10,022.28**
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	30,65,26,500.00	31,41,76,500.00
Deferred tax liabilities (Net)	4	-	-
Other long term liabilities	5	1,20,56,540.00	3,28,63,363.26
Long-term provisions	6	-	-
		31,85,83,040.00	**34,70,39,863.26**
Current liabilities			
Short-term borrowings		-	-
Trade payables	7		
(A) Micro enterprises and small enterprises		-	-
(B) Others		1,90,04,735.20	1,39,22,016.92
Other current liabilities	8	68,52,46,666.36	71,75,16,179.33
Short-term provisions	6	-	-
		70,42,51,401.56	73,14,38,196.25
TOTAL		**1,02,72,17,432.08**	**1,08,29,88,081.79**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	9		
Property,Plant and Equipment		98,047.90	1,22,627.38
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	4	2,53,122.00	2,08,489.00
Long-term loans and advances	10	16,00,000.00	16,00,000.00
Other non-current assets	11	12,55,78,278.98	12,52,32,467.98
		12,75,29,448.88	**12,71,63,584.36**
Current assets			
Current investments		-	-
Inventories	12	86,71,21,800.00	92,21,11,500.00
Trade receivables		-	-
Cash and cash equivalents	13	11,58,034.10	11,31,897.95
Short-term loans and advances	10	3,13,57,800.00	3,07,15,000.00
Other current assets	14	50,349.10	18,66,099.48
		89,96,87,983.20	**95,58,24,497.43**
TOTAL		**1,02,72,17,432.08**	**1,08,29,88,081.79**
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	24		

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

As per our report of even date
For Rohilla and Company
Chartered Accountants
(FRN: 0007852C)

ROHILLA & COMPANY ★ FRN : 0007852C ★ NOIDA ★ Chartered Accountants

Harish Rohilla
Proprietor
Membership No.: 076863
UDIN : 25076863BMHABO3062
Place: Noida
Date: 30/08/2024

For and on behalf of the Board of Directors

Concept Capital Infra Projects Private Limited

SUNINDER SINGH SANDHA
Director
DIN: 02010478

Director

Concept Capital Infra Projects Private Limite

NIVEDIKA SURI
Director
DIN: 10088485

Direc

CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED (F.Y. 2023-2024)
E-231, Top Floor, Greater Kailash, Part-II, New Delhi, Delhi-110048
CIN : U70102DL2012PTC245582

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

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations		9,32,87,410.79	-
Less: Excise duty		-	-
Net Sales		**9,32,87,410.79**	-
Other income	15	2,680.00	1,910.00
Total Income		**9,32,90,090.79**	**1,910.00**
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories	16	5,49,89,700.00	(21,09,59,920.00)
Employee benefit expenses	17	43,97,777.07	54,40,108.44
Finance costs	18	85,53,388.41	86,99,837.65
Depreciation and amortization expenses	19	24,579.48	35,057.10
Other expenses	20	2,54,96,310.59	19,68,39,188.52
Total expenses		**9,34,61,755.55**	**54,271.71**
Profit before exceptional, extraordinary and prior period items and tax		**(1,71,664.76)**	**(52,361.71)**
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		**(1,71,664.76)**	**(52,361.71)**
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		**(1,71,664.76)**	**(52,361.71)**
Tax expenses			
Current tax		-	-
Deferred tax		(44,633.00)	(13,614.00)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		**(1,27,031.76)**	**(38,747.71)**
Earning per share			
Basic	**21**		
Before extraordinary Items		(0.51)	(0.15)
After extraordinary Adjustment		(0.51)	(0.15)
Diluted			
Before extraordinary Items		(0.51)	(0.15)
After extraordinary Adjustment		(0.51)	(0.15)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	24		

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

As per our report of even date
For Rohilla and Company
Chartered Accountants
(FRN: 0007852C)

ROHILLA & COMPANY ★ FRN : 007852C NOIDA ★ Chartered Accountants

Harish Rohilla
Proprietor
Membership No.: 076863
UDIN : 25076863BMHABO3062
Place: Noida
Date: 30/08/2024

For and on behalf of the Board of Directors

Concept Capital Infra Projects Private Limited

SUNINDER SINGH SANDHA
Director
DIN: 02010478

Concept Capital Infra Projects Private Limited
Director

NIVEDITA SURI
Director
DIN: 10088485

Director

CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED (F.Y. 2023-2024)
E-231, Top Floor, Greater Kailash, Part-II, New Delhi, Delhi-110048
CIN : U70102DL2012PTC245582

Notes to Financial statements for the year ended 31st March 2024
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
1000000 (31/03/2023:1000000) Equity shares of Rs. 10.00/- par value	1,00,00,000.00	1,00,00,000.00
Issued :		
250000 (31/03/2023:250000) Equity shares of Rs. 10.00/- par value	25,00,000.00	25,00,000.00
Subscribed and paid-up :		
250000 (31/03/2023:250000) Equity shares of Rs. 10.00/- par value	25,00,000.00	25,00,000.00
Total	**25,00,000.00**	**25,00,000.00**

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

Equity shares

₹ in rupees

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2,50,000	25,00,000.00	2,50,000	25,00,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	**2,50,000**	**25,00,000.00**	**2,50,000**	**25,00,000.00**

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Mr. Suninder Singh Sandha	2,49,900	99.96	2,49,900	99.96
	Total :	**2,49,900**	**99.96**	**2,49,900**	**99.96**

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
SUNINDER SINGH SANDHA	Equity [NV: 10.00]	249900	99.96	249900	99.96	0	249900	99.96	249900	99.96	0.00
Deepti Sandha	Equity [NV: 10.00]	0	0.00	0	0.00	0	0	0.00	100	0.04	
Arjun Singh Rawat	Equity [NV: 10.00]	100	0.04	100	0.04	0	100	0.04	0	0.00	-0.04
Total		**250000**		**250000**			**250000**		**250000**		

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	20,10,022.28	20,48,769.99
Add: Addition during the year	-	-
Less:Loss for the year	(1,27,031.76)	(38,747.71)
Closing Balance	**18,82,990.52**	**20,10,022.28**
Balance carried to balance sheet	**18,82,990.52**	**20,10,022.28**

ROHILLA & COMPANY ★ FRN : 007852C NOIDA ★ Chartered Accountants

Note No. 3 Long-term borrowings ₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Loans and advances from others secured	-	-	-	76,50,000.00	-	76,50,000.00
Loans directors Unsecured	8,65,26,500.00	-	8,65,26,500.00	8,65,26,500.00	-	8,65,26,500.00
Inter corporate borrowings secured	22,00,00,000.00	-	22,00,00,000.00	22,00,00,000.00	-	22,00,00,000.00
	30,65,26,500.00	-	**30,65,26,500.00**	**31,41,76,500.00**	-	**31,41,76,500.00**
The Above Amount Includes						
Secured Borrowings	22,00,00,000.00	-	22,00,00,000.00	22,76,50,000.00	-	22,76,50,000.00
Unsecured Borrowings	8,65,26,500.00	-	8,65,26,500.00	8,65,26,500.00	-	8,65,26,500.00
Net Amount	**30,65,26,500.00**	0	**30,65,26,500.00**	**31,41,76,500.00**	0	**31,41,76,500.00**

a. Loans has been guaranteed by director or others

i. Inter corporate borrowings secured has been gureanteed by the personal gurantee of Fill Name of Director of Rs. 220000000.00 (220000000.00)

Note No. 4 Deferred Tax ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred tax assets		
Deferred Tax Assets	2,53,122.00	2,08,489.00
Gross deferred tax asset	**2,53,122.00**	**2,08,489.00**
Net deferred tax assets	**2,53,122.00**	**2,08,489.00**
Net deferred tax liability	-	-

Note No. 5 Other long term liabilities ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Others		
Other Non Current Liablities	-	2,30,80,363.26
Security Deposit-Project Lease	1,13,69,000.00	97,83,000.00
IFMS-Flat Owners	6,87,540.00	-
	1,20,56,540.00	**3,28,63,363.26**
Total	**1,20,56,540.00**	**3,28,63,363.26**

Note No. 6 Provisions ₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Total	-	-	-	-	-	-

Note No. 7 Trade payables ₹ in rupees

Particulars	As at 31st March 2024	As at31st March 2023
(B) Others		
Trade Payable	1,90,04,735.20	1,39,22,016.92
	1,90,04,735.20	**1,39,22,016.92**
Total	**1,90,04,735.20**	**1,39,22,016.92**

Note No. 8 Other current liabilities ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Interest accrued and due on borrowings		
Advance from Customers	66,83,79,216.08	70,36,65,521.03
	66,83,79,216.08	**70,36,65,521.03**
Others payables		
Statutory Dues Payable	1,60,52,835.28	1,33,95,514.46
Expenses Payable	8,14,615.00	4,55,143.84
	1,68,67,450.28	**1,38,50,658.30**
Total	**68,52,46,666.36**	**71,75,16,179.33**

ROHILLA & COMPANY ★ CA ★ FRN : 007852C NOIDA Chartered Accountants

CONCEPT CAPITAL INFRA PROJECTS PRIVATE LIMITED
E-231, Top Floor, Greater Kailash, Part-II, New Delhi, Delhi-110048
CIN : U70102DL2012PTC245582

(F.Y. 2023-2024)

Note No. 9 Property,Plant and Equipment and Intangible assets as at 31st March 2024

₹ in rupees

	Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023
A	Tangible assets												
	Own Assets												
	Airconditioner	5.00	3,93,580.00	-	-	-	3,93,580.00	3,73,901.00	-	-	3,73,901.00	19,679.00	19,679.00
	Generator	10.00	3,67,525.00	-	-	-	3,67,525.00	3,24,689.47	11,090.12	-	3,35,779.59	31,745.41	42,835.53
	Office Equipments	10.00	1,22,185.00	-	-	-	1,22,185.00	1,06,568.14	4,043.20	-	1,10,611.34	11,573.66	15,616.86
	Computers	3.00	99,880.00	-	-	-	99,880.00	94,886.00	-	-	94,886.00	4,994.00	4,994.00
	Furniture and Fixtures	10.00	1,82,780.00	-	-	-	1,82,780.00	1,43,278.01	9,446.16	-	1,52,724.17	30,055.83	39,501.99
	Total (A)		**11,65,950.00**	-	-	-	**11,65,950.00**	**10,43,322.62**	**24,579.48**	-	**10,67,902.10**	**98,047.90**	**1,22,627.38**
	P.Y Total		**11,65,950.00**	-	-	-	**11,65,950.00**	10,08,265.52	**35,057.10**	-	**10,43,322.62**	**1,22,627.38**	**1,57,684.48**

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

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Note No. 10 () Loans and advances ₹ in rupees

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Unsecured, considered good(Head)	16,00,000.00	3,13,57,800.00	16,00,000.00	3,07,15,000.00
	16,00,000.00	**3,13,57,800.00**	**16,00,000.00**	**3,07,15,000.00**
Total	16,00,000.00	3,13,57,800.00	16,00,000.00	3,07,15,000.00

Note No. 11 Other non-current assets ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Non Current Bank Balance (Note No.:13)	**12,41,99,809.98**	**12,41,99,809.98**
Security Deposit	13,78,469.00	10,32,658.00
Total	**12,55,78,278.98**	**12,52,32,467.98**

Note No. 12 Inventories ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
WIP	86,71,21,800.00	92,21,11,500.00
Total	**86,71,21,800.00**	**92,21,11,500.00**

Note No. 13 Cash and cash equivalents ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
In Current Accounts	39,917.10	40,530.95
Total	**39,917.10**	**40,530.95**
Cheques,drafts on hand		
Cheques,drafts on hand	10,48,117.00	10,48,117.00
Total	**10,48,117.00**	**10,48,117.00**
Cash in hand		
Cash	70,000.00	43,250.00
Total	**70,000.00**	**43,250.00**
Total	**11,58,034.10**	**11,31,897.95**

Note No. 14 Other current assets ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
GST Input C/F	-	18,15,750.38
Tds receivable	50,349.10	50,349.10
Total	**50,349.10**	**18,66,099.48**

Revenue from operations ₹ in rupees

Particulars	31st March 2024	31st March 2023
Sale of products		
Sales-Units	9,32,87,410.79	-
	9,32,87,410.79	-
Net revenue from operations	**9,32,87,410.79**	-

Note No. 15 Other income ₹ in rupees

Particulars	31st March 2024	31st March 2023
Interest Income		
Interest on fdrs	2,680.00	1,910.00
	2,680.00	**1,910.00**
Total	**2,680.00**	1,910.00

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Note No. 16 Changes in inventories

₹ in rupees

Particulars	31st March 2024	31st March 2023
Inventory at the end of the year		
Work-in-Progress	86,71,21,800.00	92,21,11,500.00
	86,71,21,800.00	**92,21,11,500.00**
Inventory at the beginning of the year		
Work-in-Progress	92,21,11,500.00	71,11,51,580.00
	92,21,11,500.00	**71,11,51,580.00**
(Increase)/decrease in inventories		
Work-in-Progress	5,49,89,700.00	(21,09,59,920.00)
	5,49,89,700.00	**(21,09,59,920.00)**

Note No. 17 Employee benefit expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	43,16,428.00	53,81,581.00
	43,16,428.00	**53,81,581.00**
Staff welfare Expenses		
Staff welfare	81,349.07	58,527.44
	81,349.07	**58,527.44**
Total	**43,97,777.07**	**54,40,108.44**

Note No. 18 Finance costs

₹ in rupees

Particulars	31st March 2024	31st March 2023
Interest		
Assured Return/Rent	85,53,388.41	86,99,837.65
	85,53,388.41	**86,99,837.65**
Total	**85,53,388.41**	**86,99,837.65**

Note No. 19 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	24,579.48	35,057.10
Total	**24,579.48**	**35,057.10**

Note No. 20 Other expenses

₹ in rupees

Particulars	31st March 2024	31st March 2023
Project Construction/ Development Exp	1,76,46,870.74	19,09,63,267.90
Director's remuneration	1,50,000.00	4,65,000.00
Advertising expenses	12,130.00	4,92,845.63
Marketing & Sales Promotion	9,37,054.00	3,97,456.47
Commission & Brokerage	8,43,775.00	3,57,840.00
Audit fees	1,50,000.00	1,50,000.00
Bank charges	5,659.34	48,549.87
Business Promotion	1,79,731.99	2,97,213.38
Conveyance expenses	96,750.00	27,282.00
General Exp	17,964.63	25,968.39
Insurance expenses	6,280.00	30,614.00
Legal & Professional Fee	43,06,309.88	15,55,433.33
Office Expenses	1,44,622.30	1,46,557.57
ROC Filing Fee	29,898.26	18,300.00
Postage & Courier	23,861.75	7,577.75
Printing & Stationary	1,06,335.00	1,36,000.00
Professional Fee	1,64,443.00	4,20,000.00
R & M - Computer	1,57,985.67	1,42,769.90
R & M - Office	13,000.00	35,500.00
R & M - Vehicle	15,500.00	45,810.34
Telephone expenses	87,548.41	1,18,283.75
Travelling Expenses	4,00,590.62	9,56,918.24
Total	**2,54,96,310.59**	**19,68,39,188.52**

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Note No. 21 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	(1,27,031.76)	(38,747.71)	(1,27,031.76)	(38,747.71)
Weighted average number of shares outstanding (B)	2,50,000	2,50,000	2,50,000	2,50,000
Basic EPS (A / B)	(0.51)	(0.15)	(0.51)	(0.15)
Diluted				
Profit after tax (A)	(1,27,031.76)	(38,747.71)	(1,27,031.76)	(38,747.71)
Weighted average number of shares outstanding (B)	2,50,000	2,50,000	2,50,000	2,50,000
Diluted EPS (A / B)	(0.51)	(0.15)	(0.51)	(0.15)
Face value per share	10.00	10.00	10.00	10.00

Note No. 3(b)Long-term borrowings:Loans and advances from others secured

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
- M/s Samar Properties and Investment Co	-	-	-	76,50,000.00	-	76,50,000.00
Total	-	-	-	**76,50,000.00**	-	**76,50,000.00**

Note No. 3(c)Long-term borrowings:Loans directors Unsecured

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
- Mr. Suninder Singh Sandha	8,65,26,500.00	-	8,65,26,500.00	8,65,26,500.00	-	8,65,26,500.00
Total	**8,65,26,500.00**	-	**8,65,26,500.00**	**8,65,26,500.00**	-	**8,65,26,500.00**

Note No. 3(d)Long-term borrowings:Inter corporate borrowings secured

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
M/s Niveda Management Services P Ltd	22,00,00,000.00	-	22,00,00,000.00	22,00,00,000.00	-	22,00,00,000.00
Total	**22,00,00,000.00**	-	**22,00,00,000.00**	**22,00,00,000.00**	-	**22,00,00,000.00**

Note No. 5(a) (a) Other long term liabilities:Security Deposit-Project Lease

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Ansa Retail Pvt Ltd.(Food Court)	7,00,000.00	-
Infiniti Real Ltd.(Tata Croma)	5,00,000.00	5,00,000.00
Krishna	25,00,000.00	25,00,000.00
Miraj Entertainment	11,25,000.00	11,25,000.00
Levitate Spaces Retail	86,000.00	-
Oran Consultancy Service	28,00,000.00	25,00,000.00
Santasha Real Estate Private Limited	4,00,000.00	4,00,000.00
Spencers Retail Limited	4,00,000.00	4,00,000.00
Sujith Vallapa Reddy (Food Court)	8,08,000.00	8,08,000.00
TBJ Enterprises	15,50,000.00	15,50,000.00
VIA RETAIL PVT LTD	5,00,000.00	-
Total	**1,13,69,000.00**	**97,83,000.00**

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Note No. 8(a)(a) Other current liabilities:Statutory Dues Payable ₹ in rupees

Particulars	31st March 2024	As at 31st March 2023
TDS Payable	1,44,79,621.04	1,33,95,514.46
GST Payable	15,73,214.24	-
Total	**1,60,52,835.28**	**1,33,95,514.46**

Note No. 10(a) (a) Loans and advances : Other loans and advances: Unsecured, considered good(Head) ₹ in rupees

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Advance for material and Services	16,00,000.00	3,05,00,000.00	16,00,000.00	3,05,00,000.00
Staff Advance	-	8,57,800.00	-	2,15,000.00
Total	**16,00,000.00**	**3,13,57,800.00**	**16,00,000.00**	**3,07,15,000.00**

Note No. 10(a)(a) (b) Loans and advances : Unsecured, considered good(Head): Advance for material and Services ₹ in rupees

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
ARS Media Arts	16,00,000.00	-	16,00,000.00	-
Capital Traders	-	1,00,00,000.00	-	1,00,00,000.00
Tarif Khan	-	5,00,000.00	-	5,00,000.00
Aspire Promoters P Ltd	-	2,00,00,000.00	-	2,00,00,000.00
Total	**16,00,000.00**	**3,05,00,000.00**	**16,00,000.00**	**3,05,00,000.00**

Note No. 11(c) Other non-current assets:Security Deposit ₹ in rupees

Particulars	31st March 2024	As at 31st March 2023
Security Deposit-Sales Tax	3,78,469.00	32,658.00
K Brands Private Limited	10,00,000.00	10,00,000.00
Total	**13,78,469.00**	**10,32,658.00**

Note No. 13(a) (a) Cash and cash equivalents:Balance with banks:In Current Accounts ₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
ICICI Bank-0848	20,767.42	10,783.48
IndusInd Bank-0765	19,149.68	29,747.47
Total	**39,917.10**	**40,530.95**

Note No. 20(a) Other expenses:Project Construction/ Development Exp ₹ in rupees

Particulars	31st March 2024	31st March 2023
Land-Development Rights	-	16,78,43,765.90
Sub-contractor & Development Exp	1,35,82,326.82	1,48,25,960.00
Building Material	25,76,977.92	-
Power & Fuels-Site	14,87,566.00	12,94,586.00
Unit Buyback	-	69,98,956.00
Total	**1,76,46,870.74**	**19,09,63,267.90**

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