

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UTSHAVIDHARA DEVELOPERS
PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion: -

We have audited the standalone financial statements of **UTSAHAVIDHARA DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, and the statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its loss for the year ended on that date.

Basis for Opinion:-

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

Information Other than the 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 Board's Report including Annexure to Board's Report, but does not include the financial statements and our auditor's report thereon.

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds



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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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements:-

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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- (i) Planning the scope of our audit work and in evaluating the results of our work, and
- (ii) To evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse 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. This statement does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the order") as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, since in our opinion and according to the explanations given to us, the said order is not applicable to the company.
2. As required by Section 143(3) of the Act, we report that:
 - (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - (g) The company being a private limited company, the matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act is not applicable.
 - (h) The company is maintaining its books of accounts manually during the year. Consequently, the company is not required to comply with the provisions related to Audit Trail and reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014, is not applicable.
 - (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of

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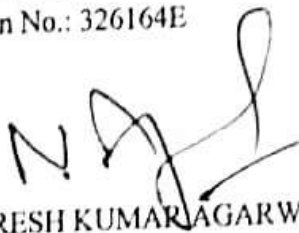
the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, 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 by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.
b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.
c. Based on the audit procedures performed that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the above representations given by the management contain any material mis-statement.
- v. There was no Dividend declared or paid during the year by the company.

For NARESH RAMKUMAR & CO

Chartered Accountants

Firm Regn No.: 326164E



(CA NARESH KUMAR AGARWAL)

Proprietor

Mem No.: 60430

Place: Siliguri

Date: 02.09.2024



UDIN No: 24060430BKFUPQ6581

UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED

CIN:U15309WB2022PTC250067

PCM TOWER, SEVOK ROAD, SILIGURI - 734001

BALANCE SHEET AS AT 31st MARCH 2024

PARTICULARS	NOTES	AS AT 31.03.2024 All Rs in Hundreds	AS AT 31.03.2023 All Rs in Hundreds
A. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,000.00	1,000.00
(b) Reserves and surplus	3	(666.09)	(422.93)
(c) Money Received against share warrants		-	-
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	4	822,212.60	338,544.82
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short Term Borrowings	5	762,376.89	478,218.70
(b) Trade payables:		-	-
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	6	495,209.49	239,832.74
(d) Short-term provisions		-	-
TOTAL		2,080,132.17	1,057,173.33
B. ASSETS			
1 Non-Current Assets			
(a) (i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible Assets under Development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
2 Current Assets			
(a) Current Investment			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	7	6,940.46	13,152.97
(e) Short-term loans and advances	8	2,073,291.71	1,044,026.36
(f) Other current assets			
TOTAL		2,080,132.17	1,057,173.33
Significant Accounting Policies & other notes	1		

See accompanying notes forming part of the financial statements
In terms of our report attached.

For NARESH RAMKUMAR & CO.
Chartered Accountants

(CA NARESH KUMAR AGARWAL)
Membership No. 060430
Place: Siliguri
Date: 02-09-2024



For and Behalf of the Board
UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED

Uthshavdhara Developers Pvt. Ltd.

Director
DIN: 00571566
(Mukesh Goyal)

Uthshavdhara Developers Pvt. Ltd.

Director
DIN: 00571594
(Indu Agarwal)

Director

UTSHAVDHARA DEVELOPERS PRIVATE LIMITED

CIN:U45309WB2022PTC250867

PCM TOWER, SEVOKE ROAD, SILIGURI - 734001

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 31st MARCH 2024

PARTICULARS	NOTES	AS AT	AS AT
		31.03.2024	31.03.2023
		All Rs in Hundreds	All Rs in Hundreds
INCOME			
Rental Receipts		-	-
Interest Income		-	-
Total Income		-	-
EXPENSES			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade		-	-
(d) Interest on Loan		69.64	-
(e) Aditors Remuneration		100.00	100.00
(f) Bank Charges		22.32	146.99
(g) Late Fees		34.00	5.80
(h) ROC Filing Fees		18.00	16.00
Total Expenses		243.96	268.79
Profit before exceptional and extraordinary items and tax		(243.96)	(268.79)
Exceptional Items		-	-
Profit before extraordinary items and tax		(243.96)	(268.79)
Extraordinary Items		-	-
Profit before tax		(243.96)	(268.79)
Tax Expense:			
- Current tax		-	-
- Deferred tax		-	-
Profit / (Loss) for the period from continuing operations			
Profit / (Loss) from discontinuing operations			
Tax from discontinuing operations			
Profit/ (Loss) from discontinuing operations			
Profit (Loss) for the period		(243.96)	(268.79)
Earnings per equity share:			
(1) Basic		(24.40)	(0.12)
(2) Diluted		(24.40)	(0.12)
Significant Accounting Policies & other notes	1		

In terms of our report attached.

For NARESH RAMKUMAR & CO.
Chartered Accountants

(CA NARESH KUMAR AGARWAL)
Membership No. 060430
Date: 02-09-2024



For and Behalf of the Board
UTSHAVDHARA DEVELOPERS PRIVATE LIMITED

Utshavdhara Developers Pvt. Ltd.
Director

Director
DIN: 00571566
(Mukesh Goyal)

Utshavdhara Developers Pvt. Ltd.
Director

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DIN: 00571594
(Indu Agarwal)

UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED

PCM TOWER, SEYOKE ROAD, SILIGURI - 734001

1. SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

(b) Use of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

(c) Valuation of Inventories:

Inventory of Raw Material is valued at lower of cost or net realizable value in compliance with the requirement of Accounting Standards 2 (AS-2) issued by The Institute of Chartered Accountants of India.

(d) Fixed Assets and Depreciation:

During the year under the review there is no Fixed Assets Maintained by the client. Hence AS-10 not applicable to client

(e) Revenue Recognition:

All the Income and Expenditure Items having material bearing on the financial statements are recognized on accrual basis. Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

(f) Investments

Long term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

(g) Borrowing Cost:

According to Accounting Standard 16 (AS-16) issued by the Institute of Chartered Accountants of India, Borrowing Cost that is attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

(h) Segment Reporting:

Since the Company operates in a single segment Accounting Standard (AS) 17- "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.

(i) Related Party Disclosure:

Key Management Personnel

There is no transaction with related parties during the year.

(j) Earning per Share:

According to Accounting Standard 20 (AS-20) issued by the Institute of Chartered Accountants of India, earning considered in ascertaining basis EPS of the company comprises the net profit after tax. The number of shares used in computing basis EPS is the weighted average of shares outstanding.

Particulars	Current Year	Previous Year
	31.01.24	31.01.23
Profit attributable to the Shareholders (Rs.)	(243.96)	(268.79)
Basic/Weighted average number of Equity Shares outstanding during the year	10,000	10,000
Nominal value of Equity Shares (Rs.)	10.00	10.00
Basic/Diluted Earning per Shares (Rs.)	(2.44)	(2.69)

Uthshavdhara Developers Pvt. Ltd.

Uthshavdhara Developers Pvt. Ltd.
Rudra Aggarwal
Director



(k) Taxes on Income:

- (1) Provision for Current Tax is being made after taking into consideration benefits admissible to the Company under the provisions of the Income Tax Act, 1961.
- (2) Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.
- (3) Deferred tax assets and liabilities are recognised by computing the tax effects on timing differences which arise during the year and reverse in the subsequent periods. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that future taxable income will be available against which such deferred tax assets can be realised.
- (4) The existence of carry forward of losses under tax laws is strong evidence that future taxable income may not be available. Therefore, the enterprise does not recognise deferred tax assets due to lack of virtual certainty supported by convincing evidence convincing evidence that sufficient taxable income will be available against which such deferred tax assets can be realised.
- (5) The deferred tax assets created only to the extent that it has timing differences the reversal of which will result in sufficient income or there is other convincing evidence that sufficient taxable income will be available against which such deferred tax assets can be realised. In this case there is no such strong evidence are available that future taxable income may be reversal which will result in sufficient income or there is other convincing evidence that sufficient taxable income will be available against which such deferred tax assets can be realised.

(l) Provision 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. The provisions are determined based on the best estimate required to settle the obligation at the Balance Sheet date.

Unabsorbed Losses.

(m) Contingent Liability & Commitments (to the extent not provided for)

	Current Year	Previous Year
Contingent Liabilities	NIL	NIL
Commitments	NIL	NIL
Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
Total (Rs.)	NIL	NIL

(n) Auditors' Remuneration:

Auditor's Remuneration includes:

- (i) Audit Fees
(ii) Tax Audit Fees
(iii) Company Law Matters

Total (Rs.)

	Current Year	Previous Year
(i) Audit Fees	100.00	100.00
(ii) Tax Audit Fees	-	-
(iii) Company Law Matters	-	-
Total (Rs.)	100.00	100.00

(o) Other Notes

- (i) Balances of Sundry Debtors, Creditors and Advances as at 31st March, 2023 are subject to confirmation, wherever required.
- (ii) Based on and to the extent of information obtained from suppliers regarding their status as Micro, Small or Medium enterprises under Micro, Small or Medium Enterprises Development Act, 2006, there are no amounts due to them as at the end of the year. In the absence of information from creditors of their status, the amount due to small and micro enterprises is not ascertainable.
- (iii) The financial statements for the year ended 31st March 2023 had been prepared as per Companies Act, 2013. Accordingly, the previous year figures have also been regrouped / reclassified wherever necessary to correspond with the confirm to this year's classification/disclosure.

For NARESH RAMKUMAR & CO.
Chartered Accountants

(CA NARESH KUMAR AGARWAL)
Membership No. 060430
Place: Silliguri
Date: 02-09-2024

For and Behalf of the Board
UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED

Director
DIN: 00571566
(Mukesh Goyal)

Director
DIN: 00571594
(Indu Agarwal)



Uthshavdhara Developers Pvt. Ltd.
Director

Uthshavdhara Developers Pvt. Ltd.
Director

UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET****NOTE -2. SHARE CAPITAL****All Rs In Hundreds**

Particulars	Figures as at the end of Current reporting period		Figures as at the end of Previous reporting period	
	No. of Shares	Rs.	No. of Shares	Rs.
(a) Authorised 1,50,000 (Previous Year 1,50,000) Equity Shares of Rs. 10/- each with voting right	150,000.00	15,000.00	150,000.00	15,000.00
	150,000.00	15,000.00	150,000.00	15,000.00
ISSUED, SUBSCRIBED AND PAID UP 10,000 (Previous Year 10,000) Equity Shares of Rs. 10/- each fully paid.	10,000.00	1,000.00	10,000.00	1,000.00
Total	10,000.00	1,000.00	10,000.00	1,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholder	No. of Shares held	% of Holding	Value/Share	Total Value
Ritu Agarwal	5,000.00	50.00%	10	500.00
Indu Agarwal	5,000.00	50.00%	10	500.00

NOTE 2A. SHARES HELD BY PROMOTORS**Current Reporting Period**

Promotor's Name	No of shares	% of total shares		% Change during the year
Ritu Agarwal	5,000.00	50.00%		NIL
Indu Agarwal	5,000.00	50.00%		NIL

Previous reporting Period

Promotor's Name	No of shares	% of total shares		% Change during the year
Ritu Agarwal	5,000.00	50.00%		50.00%
Indu Agarwal	5,000.00	50.00%		50.00%

NOTE 3**RESERVES & SURPLUS****(A) Securities Premium Account**

Opening balance

Closing balance

(B) Surplus / (Deficit) In Statement of Profit and Loss

Opening Balance

Add: Profit / (Loss) for the year

Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013

Closing Balance

Total**AS AT
31.03.2024****AS AT
31.03.2023****(422.93)
(243.96)****(154.14)
(268.79)****(666.89)****(422.93)****(666.89)****(422.93)****NOTE-4****LONG TERM BORROWINGS**

Term Loan from ICICI Bank

(A Term loan from ICICI Bank Limited has been sanctioned, in the name of M/s. Uthshavdhara Developers Private Limited amounting to Rs. 10,00,00,000.)

822,212.68**338,544.82****822,212.68****338,544.82****NOTE-5****SHORT TERM BORROWINGS**

Unsecured Loan from Corporates

Unsecured Loan from Directors & Relatives

762,378.69**440,218.70****-****38,000.00****762,378.69****478,218.70**

Uthshavdhara Developers Pvt. Ltd.
Director

Uthshavdhara Developers Pvt. Ltd.
Director

	AS AT 31.03.2024	AS AT 31.03.2023
NOTE- 6		
OTHER CURRENT LIABILITIES		
Audit Fee payable	100.00	100.00
TDS payable	20,329.46	9,746.17
Payable for Plot	474,780.03	229,986.57
	495,209.49	239,832.74
NOTE- 7		
CASH AND CASH EQUIVALENTS		
Balance with Banks	726.06	6,320.57
Cash on Hand (As Certified by the Management)	6,114.40	6,832.40
	6,840.46	13,152.97
NOTE- 8		
SHORT TERM LOANS & ADVANCES		
Loans & Advances	1,872,782.93	944,560.74
GST Input	200,503.18	99,454.02
GST Cash Register	5.60	5.60
	2,073,291.71	1,044,020.36

Uthshavdhara Developers Pvt. Ltd.
Director

Uthshavdhara Developers Pvt. Ltd.
Rohit Aggarwal
Director

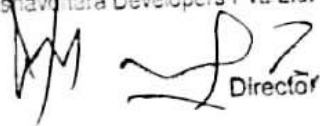


UTHSHAVDHARA DEVELOPERS PRIVATE LIMITED
SILIGURI

Additional Regulatory Information:

Ratio	Numerator	Denominator	Current Year	Previous Year	Variance (%)	Reason
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	1.65			Increase in Current liability
Debt -Equity Ratio (in times)	Total Debt	Shareholder's Equity	-	-	0.00	
Debt Service Coverage ratio (in times)	Earnings for Debt Service	Debt Service	-	-	-	
Return on equity Ratio (in %)	Net Profit after Taxes-Preference Div(if any)	Average Shareholder's Equity	(73.24)			
Trade Receivables turnover ratio (in times)	Net Credit Sales	Average Account Receivables	-	-	-	
Trade Payable Turnover Ratio (in times)	Net Credit Purchase	Average Trade Payables	-	-	-	
Net Capital turnover ratio (in times)	Net Sales	Average Working Capital	-	-	0.00	
Net Profit Ratio (in %)	Net Profit	Net Sales	-	-	0.00	
Return on Capital Employed (in %)	Earning before Interest and taxes	Capital Employed	(73.24)	-	-73.24	
Return on Investment in %	Income generated from invested funds	Average invested funds in treasury investments	-	-	-	

Uthshavdhara Developers Pvt. Ltd.


Director

Uthshavdhara Developers Pvt. Ltd.


Director

