



# MUKUL AGARWAL & CO.

CHARTERED ACCOUNTANTS

P-36, INDIA EXCHANGE PLACE,  
KOLKATA-700001  
MOBILE NO. 98300 81224  
EMAIL ID- mukul.snc@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To The Members of DIVYA INFRAREALITY PVT LTD,

Report on the Financial Statements:

### Opinion:

We have audited the financial statements of DIVYA INFRAREALITY PVT LTD ("the Company") which comprises the Balance Sheet as at March 31, 2025 and the Statement of Profit and Loss for the year then ended, 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit/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 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 Matters:**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701. Key Audit Matters are not applicable to the Company as it is an unlisted company.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the 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 in the audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

**Responsibility of Management for Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act 2013 ("the act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless



management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibility 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 scepticism 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.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(1) 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 thereasonableness of accounting estimates and related disclosures madeby the 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 ability of the Company 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.

We communicate with those charged with governance of the Company 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 Auditors' 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:**

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 accounts and returns.
- 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, 2025 taken on record by the Board of Directors, none of the Directors is disqualified as on 31 March, 2025 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; and
- g) With respect to the other matters to be included in the Auditor's Report under section 197(16) of the Act a. In our opinion and to the best of our information and according to the explanations given to us, provisions of section 197 are not applicable to the company.
- h) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company 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 (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any



person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the 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 any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025, 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 softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For, **MUKUL AGARWAL & CO.**

*Chartered Accountants*

Firm Regn. No.: 330367E

*Mukul Agarwal*

(CA Mukul Agarwal)

(Proprietor)

Membership Number: 051075

**UDIN: 25051075BMNVDF1327**

Place: Kolkata

Dated: 28-09-2025



# DIVYA INFRAREALITY PRIVATE LIMITED

5A, WOODBURN PARK, WOODBURN CENTRAL, 4TH FLOOR, ROOM NO 401, KOLKATA WB 700020 IN

## COMPUTATION OF INCOME FOR THE ASSESSMENT YEAR 2025-26

### (A) PROFIT U/S 115JB:

Net Profit for the Year	34,607,103.74
TOTAL INCOME	34,607,103.74
Rounded off u/s 288A	34,607,100.00
TAX Thereon @15% (A)	5,191,065.00

### (B) AS PER INCOME TAX ACT:

Net Profit for the Year	34,607,103.74
Add: Depreciation as per Companies Act	51,614.00
	34,658,717.74
Less: Depreciation as per Income Tax Act	25,548.00
Net Income for the Year	34,633,169.74
Less: Loss Brought Forward from Previous Year	12,124,789.00
	22,508,380.74
Rounded Off u/s 288A	22,508,380.00
Income Tax thereon (B)	5,627,095.00

INCOME TAX PAYABLE(A or B, whichever is higher)	5,627,095.00
Add: Surcharge @ 7%	393,897.00
	6,020,992.00
Add: Surcharge & Cess@ 4%	240,840.00
Total Tax Payable	6,261,832.00
Add: Interest u/s 234C	89,004.00
Total Tax & Interest Payable	6,350,836.00
Less: MAT Credit	-
Less: Advance Tax	8,500,000.00
Less: TDS	1,267,462.00
Less: TCS	-
Tax Payable	(3,416,630.00)

# DIVYA INFRAREALITY PRIVATE LIMITED

5A, WOODBURN PARK, WOODBURN CENTRAL, 4TH FLOOR. ROOM NO 401, KOLKATA WB 700020 IN

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**DIVYA INFRAREALITY PRIVATE LIMITED**

**CIN - U51909WB2009PTC131742**

**Balance Sheet as at**

**31-Mar-25**

**31-Mar-24**

(Amount in ₹ hundreds)

	Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
	1	2	3	4
<b>A</b>	<b><u>EQUITY &amp; LIABILITIES</u></b>			
1	<b>Shareholders' Funds</b>			
(a)	Share Capital	"2.1"	26720.00	26720.00
(b)	Reserves & Surplus	"2.2"	1575246.48	1291729.79
			<b>1601966.48</b>	<b>1318449.79</b>
2	<b>Non Current Liabilities</b>			
(a)	Long-term borrowings	"2.3"	-	-
3	<b>Current Liabilities</b>			
(a)	Short Term Borrowings	"2.4"	1835638.21	2047837.79
(b)	Trade Payables	"2.5"	16000.00	8375.54
(c)	Other Current Liabilities	"2.6"	20564.84	13177.28
(d)	Short Term provision	"2.7"	62618.32	0.00
	<b>TOTAL</b>		<b>3536787.85</b>	<b>3387840.40</b>
<b>B</b>	<b><u>ASSETS</u></b>			
	<b><u>Non Current Assets</u></b>			
1	<b>(a) <u>Fixed Assets</u></b>			
	Tangible Assets	"2.8"	1133.85	1649.99
(b)	Capital Work in Progress	"2.8"	1685430.88	218583.90
(c)	Non- Current Investments	"2.9"	985265.69	2465742.76
(d)	Deferred Tax Assets (Net)		-1464.43	-1532.20
(e)	Long term Loans & Advances	"2.10"	-	-
2	<b><u>CURRENT ASSETS</u></b>			
(a)	Inventories	"2.11"	593504.09	622572.34
(b)	Trade Receivables	"2.12"	0.00	0.00
(c)	Cash & Cash Equivalents	"2.13"	128524.90	42888.40
(d)	Short term Loan & Advances	"2.14"	16987.13	5777.49
(e)	Other Current Assets	"2.15"	127405.75	32157.73
	<b>TOTAL</b>		<b>3536787.85</b>	<b>3387840.40</b>

Accounting Policies

"1"

Notes to Accounts

"1"

It is the Balance Sheet referred to in our report of even date.

**For MUKUL AGARWAL & CO.**

Chartered Accountants

*Mukul Agarwal*

**MUKUL AGARWAL**

(Proprietor)

Membership No. 051075

UDIN:- 25051075BMNVDF1327

Firm Reg No.330367E

Place : Kolkata

Date : 28-09-2025



**DIRECTORS**

**DIVYA INFRAREALITY PRIVATE LIMITED**

*Santosh Kumar*

**SANTOSH KUMAR PRASAD**

(DIN-02054861)

**Director**

**DIVYA INFRAREALITY PRIVATE LIMITED**

*Kajal Sahu*

**KAJAL SAHU**

(DIN -02054852)

**Director**

**DIVYA INFRAREALITY PRIVATE LIMITED****CIN - U51909WB2009PTC131742**

Statement of Profit &amp; Loss for the year Ended

**31-Mar-25****31-Mar-24**

(Amount in ₹ hundreds)

	Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
	1	2	3	4
1	Revenue from Operations	"2.16"	647070.00	0.00
2	Other Income	"2.17"	258570.82	45348.45
3	<b>Total Revenue (I+II)</b>		<b>905640.82</b>	<b>45348.45</b>
4	<b>Expenses</b>			
(a)	Purchase of Stock-in-Trade	"2.18"	88108.84	0.00
(b)	Direct Expenses	"2.19"	-	-
(c)	Charges in inventories of finished goods, work-in-progress and stock-in-trade	"2.20"	281694.99	0.00
(d)	Employees Benefits Expenses	"2.21"	17250.00	6022.60
(e)	Finance Costs	"2.22"	164907.18	142006.03
(f)	Depreciation and amortisation expense	"2.8"	516.14	643.01
(g)	Other Expenses	"2.23"	7092.63	18624.84
	<b>Total Expenses</b>		<b>559569.78</b>	<b>167296.48</b>
5	<b>Profit before exceptional and extra-ordinary items at</b>	(III-IV)	<b>346071.04</b>	<b>-121948.03</b>
6	Exceptional items		-	-
7	<b>Profit before extra-ordinary items and tax</b>	(V-VI)	<b>346071.04</b>	<b>-121948.03</b>
8	Extra-ordinary Items		-	-
9	<b>Profit before Tax</b>	(VII-VIII)	<b>346071.04</b>	<b>-121948.03</b>
10	<b>Tax Expense</b>			
(a)	Current Tax		6,261,832.00	-
(b)	Mat Credit Intitlement			
(c)	Deferred Tax		(6,777.00)	
11	<b>Profit (Loss) for the peroid</b>	(XI-X)	<b>283520.49</b>	<b>-121948.03</b>
	<b>Earning per Equity Share</b>			
	Basic & Diluted		106.11	(45.64)

There is no discontinuing operations as prescribed under Accounting Standard -24 notified as per Co. (AS) Rules, 2006.

Accounting Policies

Notes to Accounts

It is the Profit &amp; Loss Statement referred to in our report of even date.

**For MUKUL AGARWAL & CO.**

Chartered Accountants

*Mukul Agarwal***MUKUL AGARWAL**

(Proprietor)

Membership No. 051075

UDIN:- 25051075BMNVDF1327

Firm Reg No.330367E

Place : Kolkata

Date : 28-09-2025

**DIRECTORS***Santosh Kumar***SANTOSH KUMAR PRASAD**

(DIN-02054861)

DIVYA INFRAREALITY PRIVATE LIMITED

*Kajal Sahu***KAJAL SAHU**

(DIN -02054852)

Director

DIVYA INFRAREALITY PRIVATE LIMITED					
NOTE NO. "2.1" To "2.7" ANNEXED TO AND FORMING PART OF ACCOUNTS					
			31-Mar-25	31-Mar-24	(Amount in ₹ hundreds)
NOTE NO.	PARTICULARS	CURRENT Reporting Period		PREVIOUS Reporting Period	
		No.	Amount	No.	Amount
"2.1"	<b>Share Capital</b>				
"2.1.1"	<b>Authorised :</b>				
	2,70,000 Equity Shares of Rs.10/- each.	270,000.00	27000.00	270,000.00	27000.00
	<b>Issued, Subscribed &amp; Paid up :</b>				
	Equity Shares (with Voting Rights) of Rs.10/- each, fully paid up in cash.	267,200.00	26720.00	267,200.00	26720.00
		267,200.00	26720.00	267,200.00	26720.00
"2.1.2"	<b>Shareholders holding more than 5 % Shares</b>	No.	% of Holding	No.	% of Holding
	<b>Classes Of Shares : Equity Share</b>				
	<b>Name Of Shareholders</b>				
	Ayushi Real Estate Pvt Ltd	133,500	49.96%	133,500	49.96%
	Pertinent Consumer Goods Pvt Ltd	122,200	45.73%	122,200	45.73%
"2.1.3"	<b>Reconciliation of the number and amount of Shares Outstanding.</b>				
	Equity Shares (with Voting Rights) of Rs.10/- each, fully paid up in cash.				
	Shares Outstanding at the beginning of the year	267,200.00	26720.00	267,200.00	26720.00
	Add: Fresh Issue	-	-	-	-
	Shares Outstanding at the Closing of the Year	267,200.00	26720.00	267,200.00	26720.00
	<b>Shareholding of promoters</b>				
	The details of the shares held by promoters				
	<b>Promoters Name</b>	No of Equity Shares held	% of Total Shares	% Change during the Year	
	1 Santosh Kumar Prasad	11,500	4.30%	0%	
NOTE NO.	PARTICULARS	CURRENT Reporting Period		PREVIOUS Reporting Period	
"2.2"	<b>Reserves &amp; Surplus.</b>	Amount	Amount	Amount	Amount
	<b>Securities Premium Reserve</b>		1260144.00		1260144.00
"2.2.1"	<b>Revaluation Reserve</b>		2691.02		2691.02
"2.2.2"	<b>Add / (Less) : Surplus / (Deficit) in Profit &amp; Loss Statement</b>				
	Balance at the beginning of the year	28894.77		150842.80	
	Add : Addition during the year	283520.49		-121948.03	
	Less : Deduction during the year	3.80		0.00	
	<b>Balance at the Closing of the Year</b>	312411.46	312411.46	28894.77	28894.77
	<b>Reserves &amp; Surplus at the Closing of the Year</b>		1575246.48		1291729.79
	There is no Capital Reserves, Capital Redemption Reserve, Debenture Redemption Reserve, Revaluation Reserve, Shares Option Outstanding Account				



NOTE NO.		CURRENT Reporting Period		PREVIOUS Reporting Period	
"2.3"	<u>Long Term Borrowings</u> <u>Loans &amp; Advances (Unsecured)</u>	Secured Amount	Unsecured Amount	Secured Amount	Unsecured Amount
		-	-	-	-
"2.4"	<u>Short Term Borrowings</u> <u>Loans repayable on Demand</u> -From other Parties -From Related Parties		1835638.21 0.00		2047772.12 65.67
		-	1835638.21	-	2047837.79
"2.5"	<u>Trade Payables</u>	As At 31st March, 2025		As At 31st March, 2024	
	Creditors	16000.00		8375.54	
		- 16000.00		8375.54	
	<u>The trade payables ageing schedule for the years ended as on March 31, 2025 is as follows</u>				
		Outstanding For following periods from due date of payment			
	Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years
	Trade Payables - Others	16000.00	-	-	-
			-		-
	<u>The trade payables ageing schedule for the years ended as on March 31, 2024 is as follows</u>				
		Outstanding For following periods from due date of payment			
	Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years
	Trade Payables - Others		-	-	8375.54
			-		-
"2.6"	<u>Other Current Liabilities</u> Audit Fees Payable ESI Payable CGST SGST TDS Payable Professional Tax Payable		200.00  2047.50 2047.50 16269.84		200.00  0.00 0.00 12977.28
		2,056,484.00		1,317,728.00	
"2.7"	<u>Short Term Provisions</u> Provision for Income Tax (AY 2025-26) Provision for Income Tax (AY 2024-25)		62618.32 0.00		0.00 0.00
		62618.32		0.00	



**DIWA INFRAREALITY PRIVATE LIMITED**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

**11 Property, Plant and Equipment and Intangible Assets (owned assets)**
**a Property, Plant and Equipments**

(Amount in ₹ hundreds)

Particulars /Assets	CWIP	Furnitures & Fixtures	Motor Vehicles	Total
<b>Gross carrying amount</b>				
At 1 April 2024	218583.90	248.79	27770.48	28019.27
Additions	1554955.82		0.00	0.00
Deductions/Adjustments	88108.84	0.00	0.00	0.00
<b>At 31 March 2025</b>	<b>1685430.88</b>	<b>248.79</b>	<b>27770.48</b>	<b>28019.27</b>
At 1 April 2023	123562.70	248.79	27770.48	28019.27
Additions	95021.20	0.00	0.00	0.00
Deductions/Adjustments	0.00	0.00	0.00	0.00
<b>At 31 March 2024</b>	<b>218583.90</b>	<b>248.79</b>	<b>27770.48</b>	<b>28019.27</b>
<b>Depreciation/Adjustments</b>				
At 1 April 2024	0.00	242.75	26126.53	26369.28
Additions	0.00	1.09	515.05	516.14
Deductions/Adjustments	0.00	0.00	0.00	0.00
<b>At 31 March 2025</b>	<b>0.00</b>	<b>243.84</b>	<b>26641.58</b>	<b>26885.42</b>
At 1 April 2023	0.00	239.05	25487.22	25726.27
Additions	0.00	3.70	639.31	643.01
Deductions/Adjustments	0.00	0.00	0.00	0.00
<b>At 31 March 2024</b>	<b>0.00</b>	<b>242.75</b>	<b>26126.53</b>	<b>26369.28</b>
<b>Net carrying value</b>				
At 31 March 2025	1685430.88	4.95	1128.90	1133.85
At 31 March 2024	218583.90	6.04	1643.95	1649.99



**DIVYA INFRAREALITY PRIVATE LIMITED**
**31-Mar-25**
**31-Mar-24**
**NOTE NO. "2.8" TO "2.14" ANNEXED TO AND FORMING PART OF ACCOUNTS**
**(Amount in ₹ hundreds)**

NOTE NO.	PARTICULARS	CURRENT Reporting Period		PREVIOUS Reporting Period	
		Amount	Amount	Amount	Amount
"2.8"	<u>Fixed Assets</u>	ATTACHED SEPERATELY		ATTCHAED SEPERATELY	
"2.9"	<u>Non-Current Investments</u>				
"2.9.1"	Investment in Land		957765.69		2418242.76
"2.9.2"	Investment in Equity Instrument		27500.00		27500.00
"2.9.3"	Investment in Mutual Fund		0.00		20000.00
			<u>985265.69</u>		<u>2465742.76</u>
"2.10"	<u>Long term Loans &amp; Advances</u>	Amount	Amount	Amount	Amount
	Advance For Office				
	Advance For Ware House				
	Deposit				
			<u>0.00</u>		<u>0.00</u>
"2.11"	<u>Inventories</u>				
	Stock-in-trade(acquired for trading)		593504.09		622572.34
	(At cost or Net Realizable value whichever is lower)				
	(As per inventories taken, valued and certified by the management)				
			<u>593504.09</u>		<u>622572.34</u>
"2.12"	<u>Trade Receivables</u>				
	Sundry Debtors		-		-
	(Unsecured, Considered good)				
			<u>-</u>		<u>-</u>
The trade receivables ageing schedule for the years ended as on March 31, 2025 is as follows					
Particulars		Outstanding For following periods from due date of payment			
		Less than 6 months	Less than 1 Year	1-2 Year	2-3 Year
(i) Undisputed Trade receivables - Considered Good					
ii) Undisputed Trade receivables - Considered doubtful				-	-
(iii) Disputed Trade receivables - Considered Good			-	-	-
(iv) Disputed Trade receivables - Considered doubtful			-	-	-
	-	-	0.00	-	-
The trade receivables ageing schedule for the years ended as on March 31, 2024 is as follows					
Particulars		Outstanding For following periods from due date of payment			
		Less than 6 months	Less than 1 Year	1-2 Year	2-3 Year
(i) Undisputed Trade receivables - Considered Good					-
ii) Undisputed Trade receivables - Considered doubtful			-	-	-
(iii) Disputed Trade receivables - Considered Good			-	-	-
(iv) Disputed Trade receivables - Considered doubtful			-	-	-
	-	-	-	-	-
"2.13"	<u>Cash &amp; Cash Equivalents</u>				
i)	<u>Bank Balance</u>				
	AXIS Bank		0.00		1126.68
	Canara Bank		1336.85		1336.85
	HDFC Bank		3742.72		22999.93
	Kotak Mahindra Bank		105000.00		0.00
	ICICI Bank		10563.33		10725.53
ii)	Cash in hand		7882.01		6699.41
			<u>128524.90</u>		<u>42888.40</u>
"2.14"	<u>Short term Loan &amp; Advances</u>				
	Loan to Employee		13500.00		3500.00
	Exultant Realtors Pvt Ltd		739.64		0.00
	Goldtech Infraprojects Pvt Ltd		470.00		0.00
	Security Deposit		634.35		634.35
	CESE Deposit		1643.14		1643.14
			<u>16987.13</u>		<u>5777.49</u>
"2.15"	<u>Other Current Assets</u>				
	Advance tax		85000.00		0.00
	GST Input Receivable		160.00		2586.60
	TDS Receivable (F.Y. 23-24)		250.00		250.00
	TDS Receivable (F.Y. 25-26)		6674.62		0.00
	TDS on Sale of Property		6000.00		0.00
	Mat Credit Entitlement(A.Y.-2021-22)		29321.13		29321.13
	Less: Credit Utilised				
			<u>127405.75</u>		<u>32157.73</u>



**DIVYA INFRAREALITY PRIVATE LIMITED**

**31-Mar-25**

**31-Mar-24**

NOTE NO. "2.16" TO "2.23" ANNEXED TO AND FORMING PART OF ACCOUNTS

(Amount in ₹ hundreds)

NOTE NO.	PARTICULARS		CURRENT Reporting Period		PREVIOUS Reporting Period
			Amount	Amount	Amount
<b>"2.16"</b>	<b><u>Revenue from Operations</u></b>				
	a) Flat Sales		647070.00	0.00	
			<b>647070.00</b>	<b>0.00</b>	
<b>"2.17"</b>	<b><u>Other Income</u></b>				
	a) Interest on IT Refund		951.13	769.45	
	b) Interest on Fixed Deposit		28.69	0.00	
	c) Commission Income		102255.37	12750.00	
	d) STCG Mutual Fund without STT		1784.63	14206.46	
	e) Service Charges		153551.00	0.00	
	f) Contract Income		0.00	17622.50	
	g) Misc. Income		0.00	0.04	
			<b>258570.82</b>	<b>45348.45</b>	
<b>"2.18"</b>	<b><u>Purchase of stock-in-trade</u></b>				
	Purchase		88108.84	0.00	
			<b>88108.84</b>	<b>0.00</b>	
<b>"2.19"</b>	<b><u>Direct Expenses</u></b>				
	Carriage Inward				
	Cargo Handling Charges				
	Delivery Charges on Purchase				
	Electricity Charges of Godown				
	Freight / Packing Charges				
	Labour Charges				
	Maintenance Charges of Godown				
	Rent of Godown				
	Insurance on Purchase				
			-	-	
<b>"2.20"</b>	<b><u>Changes in inventories</u></b>				
	<u>Inventories at the end</u>				
	Stock-in-trade	(a)	340877.35	622572.34	
	<u>Inventories at the beginning</u>				
	Stock-in-trade	(b)	622572.34	622572.34	
	<b><u>Net (increase)/decrease (a-b)</u></b>		<b>281694.99</b>	<b>0.00</b>	
<b>"2.21"</b>	<b><u>Employee Benefit Expenses</u></b>				
	a) Salaries and Wages		17250.00	6022.60	
	b) Bonus				
	c) Salaries to Director				
			<b>17250.00</b>	<b>6022.60</b>	
<b>"2.22"</b>	<b><u>Finance Costs</u></b>				
	a) Interest on Loan		164907.18	142006.03	
	b) Loan Processing Charges				
			<b>164907.18</b>	<b>142006.03</b>	



**DIVYA INFRAREALITY PRIVATE LIMITED**

**31/Mar/25**

**31/Mar/24**

NOTE NO. "2.23" ANNEXED TO AND FORMING PART OF ACCOUNTS

(Amount in ₹ hundreds)

NOTE NO.	PARTICULARS	CURRENT Reporting Period		PREVIOUS Reporting Period
		Amount		Amount
<b>"2.23"</b>	<b>Other Expenses</b>			
	Advocate Fees		0.00	100.00
	Audit Fees		200.00	100.00
	Architect Fees		0.00	2040.00
	Bank Charges		7.99	61.81
	Commission		0.00	4000.00
	Filing Fees		0.00	11.00
	GSTon RCM		151.20	0.00
	General Expenses		1189.79	100.03
	Electricity Charges		77.70	0.00
	Employee Insurance Premium		297.16	235.98
	Interest on TDS		75.00	357.25
	KMC Charges		0.00	2650.00
	Late fees on TDS		12.00	0.00
	Legal & Professional Fees		1000.00	1022.50
	Professional Tax		25.00	935.64
	Property Tax		273.30	245.63
	Round Off		1.99	0.00
	Retainership Charges		0.00	4500.00
	Repair and Maintenance		0.00	281.00
	Security Charges		3760.00	1940.00
	Trade License		21.50	44.00
			<b>7092.63</b>	<b>18624.84</b>



**DIVYA INFRAREALITY PRIVATE LIMITED**

**31st March, 2025**

(Amount in ₹ hundreds)

**Calculation of Depreciation as per Income Tax Act.**

Particulars	Rate	W.D.V. As at 1-Apr-24	Additions during the period		Disposed During the Year	Total	Depreciation	W.D.V. As at 31-Mar-25
			Upto 30-Sep-24	After 30-Sep-24				
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Building	10%	68.86	0.00	0.00	0.00	68.86	6.89	61.97
Motor Cycle & Scooter	15%	1657.29	0.00	0.00	0.00	1657.29	248.59	1408.70
		1726.15	0.00	0.00	0.00	1726.15	255.48	1470.67



## DIVYA INFRAREALITY PRIVATE LIMITED

### Note "1"

#### SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

A

##### A.1 (i) Basis Of Accounting :-

The Financial Statements are prepared and presented under the Historical Cost Convention in accordance with the generally accepted accounting principals (GAAP) and in provisions of the Companies Act., 2013. material aspects of the Accounting standards notified by the companies (Accounting Standards) Rule,2006 as applicable to a Small and Medium Sized Company (SMC) have also been complied with.

##### (ii) Schedule III

The Revised Schedule III of the Companies Act, 2013 has become effective from April 1, 2014 for preparation and presentation of the financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Accordingly, the figures of previous years have been regrouped, re-arranged and reclassified wherever necessary to confirm with the current year's classification.

##### (iii) Key Accounting Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgements based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

##### A.2 Fixed Assets:

Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost includes duties, taxes and other incidental expenses upto the date the assets are put to use.

##### A.3 Depreciation:

Depreciation on Fixed Assets has been provided on Written Down Value Method at the rates and in the manner prescribed in schedule II to the Companies Act, 2013.

##### A.4 Revenue Recognition :-

All items of income and expenditure have been recognized on accrual basis.

##### A.5 Earning per Shares:

Earning per Share is computed and disclosed as per relevant Accounting Standard issued by the Institute of Chartered Accountants of India.

### Notes on Accounts "1"

B.1 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

B.2 In the opinion of the Directors the Current Assets, Loans & Advances have a value on realisation of the ordinary course of the business at least equal to the amount at which they are stated in the Balance Sheet and provision for all known liabilities have been made in the accounts.

##### B.3 Taxes on Income

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

Deferred Tax is recognised subject to the consideration of prudence in respect of Deferred Tax Assets on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

##### Calculation of Deferred Tax Liability at the end of the year-

Carrying Amount of PPE as per books	1133.85
WDV of Fixed Assets as per IT Act.	1470.67
Taxable Temporary Difference	-336.82
Effective Tax Rate	26.00%
Deferred Tax Liability at the end of the year	-87.57
Opening Balance of DTA	-1532.20
Deferred Tax Expense recognised during the year	-1619.77



**B.4 AS-18 Related Party Disclosure**

Name of the related parties with whom transaction have taken place during the year.

**Key Managerial Person (KMP)**

Uma Shankar Prasad  
Shobha Prasad

Director  
Director

<b>B.5 Earnings per Share :</b>	<b>This Year</b>	<b>Previous Year</b>
A. Net profit for the year after Tax	28,352,049	(12,194,803)
B. No. of Equity Shares issued and outstanding at the beginning/close of the year	267,200	267,200
C. Basic and Diluted Earning per Share (A/B)	106.11	(45.64)

**B.6** Under the Micro, Small and Medium Enterprises Development Act, 2006 which came into force on October 2, 2006, certain disclosures are required to be made in respect of Micro, Small & Medium Enterprises. There are no amount payable to enterprises registered under the above Act.

**B.7** The Company has not actually valued its gratuity liability of its employees as none of its employee has covered the requisite period under the Act. The Company has no system to carry over the encashment leave and same is being paid during the year. However, in view of the revised Accounting Standards 15 "Employees Benefits" the Company is going to implement the policy.

**B.8 Payment to Auditors**

As Auditor 200.00

**B.9** Value of Imports during the year. Nil

**B.10** Contingent Liabilities Nil

**B.11** Earnings/Expenditure in Foreign currency Nil

**B.12** Previous Year Figure has been rearranged and regrouped.

**B. Additional Regulatory Disclosures****(i) UNDISCLOSED INCOME**

During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the income tax act, 1961.

**(ii) CRYPTO CURRENCY OR VIRTUAL CURRENCY**

During the year, the Company has not traded or invested in crypto currency or virtual currency.

**(iii) REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES**

The Companies has filed the required forms with the registrar of companies within the timelines.

**(iv) SPECIFIC END USE OF LOANS**

The company has no such loan so accordingly the disclosure of information related to this point is not applicable.

**(v) TITLE DEEDS OF IMMOVABLE PROPERTIES**

The Company have title deed of immovable property in the name of the Company.

**(vi) REVALUATION OF PROPERTY, PLANT AND EQUIPMENT(PPE)**

The company has Property Plant and equipments, accordingly the disclosure of information related to this point is given in Schedule 8 of the Balance Sheet.



**(vii) LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS, KMPS AND THE RELATED PARTIES**

The company has not granted any such loans and advances in the nature of loan to promoters, directors, KMPS and the related parties (as defined under the ACT), accordingly the disclosure of information related to this point is not applicable.

**(viii) CAPITAL-WORK-INN PROGRESS(CWIP)**

The Company have any CWIP and disclosed in Notes to accounts no. 8.

**(ix) INTANGIBLE ASSETS UNDER DEVELOPMENT**

The Company does not have any Intangible assets under development, accordingly the disclosure of information related to this point is not applicable.

**(x) DETAILS OF BENAMI PROPERTIES**

In the opinion of the management, neither the company hold any benami property nor any proceedings have been initiated or pending against the Company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

**(xi) SECURITY OF CURRENT ASSETS AGAINST BORROWINGS**

The Company does not have any borrowing against current assets, accordingly the disclosure of information related to this point is not applicable.

**(xii) WILFUL DEFAULTER**

On the basis of information available with the management, the Company is not a wilful defaulter.

**(xiii) COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES :**

The Company has not undertaken any such transaction, accordingly the disclosure of information related to this point is not applicable.

**(xiv) UTILISATION OF BORROWED FUNDS AND SHARE PREMIUM**

1) The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entity, including foreign entity (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

2) The Company has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of Ultimate Beneficiaries).

**(xv) RESIDUAL DISCLOSURES**

The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.

As per our report of even date attached

For MUKUL AGARWAL & CO.

Chartered Accountants

MUKUL AGARWAL  
(Proprietor)

Membership No. 051075

UDIN:- 25051075BMNVDF1327

Firm Reg No.330367E

Place: Kolkata

Date : 28-09-2025

For and on Behalf of the Board

DIVYA INFRAREALITY PRIVATE LIMITED

SANTOSH KUMAR PRASAD  
Director

(DIN-02054861)

KAJAL SAHU

Director

(DIN -02054852)

Director

DIVYA INFRAREALITY PRIVATE LIMITED

Kajal Sahu

Director