

ANAND REALDEV PRIVATE LTD

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in '00)

Particulars	Note No	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>EQUITY AND LIABILITIES</u>			
Shareholder's Funds			
Share Capital	1	49,090.00	49,090.00
Reserve & Surplus	2	10,59,428.43	9,70,321.37
Non Current Liabilities			
Long Term Borrowings	3	16,224.47	3,111.45
Other Non Current Liabilities	4	15,080.51	15,080.51
Current Liabilities & Provisions			
Other current liabilities	5	10,01,995.25	12,09,501.59
Short term Provisions	6	-	79.67
Total		21,41,818.66	22,47,184.59
<u>ASSETS</u>			
Non-current assets			
Property Plant & Equipments	7	25,591.42	6,015.12
Deferred tax assets (net)	8	1,498.86	1,451.36
Long term investments	9	50,250.00	44,250.00
Current assets			
Trade Receivables	10	1,783.10	2,329.14
Short-term loans and advances	11	5,38,753.36	4,16,694.44
Inventories	12	11,70,034.50	8,36,723.27
Cash and cash equivalents	13	3,53,857.91	9,39,716.24
Other Current Assets	14	49.51	5.02
Total		21,41,818.66	22,47,184.59
		(0.00)	(0.00)

Notes on Accounts

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Notes 1 to 22 form an integral part of Accounts

In terms of our Report of even date

For P. K. KEDIA & CO.

(FRN: 318048E)

Vijay Agarwal

(Vijay Agarwal, FCA)

Partner

Membership No. 308536

Chartered Accountants

Place : Asansol

Date : This 05th day of August, 2025

For & on behalf of Board of Directors

ANAND REAL DEV PVT. LTD.

Anand Agarwal
Director

ANAND REAL DEV PVT. LTD.

Haimayan Agarwal
Director

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in '00)

Particulars	Note No	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Revenue from operations	15	3,79,610.50	5,07,093.00
Other Income	16	74,578.54	1,29,567.53
Total Income		4,54,189.04	6,36,660.53
Expenses			
Direct Expenses	17	6,34,443.50	3,93,477.38
Changes in inventories of work-in- progress	18	(3,33,491.23)	(34,159.87)
Employee Benefit Expenses	19	16,552.24	35,132.46
Finance Cost	20	7,458.71	1,744.99
Depreciation and amortization expense	7	5,781.57	2,644.97
Other expenses	21	7,225.25	5,857.29
Total Expenses		3,37,970.05	4,04,697.23
Profit before exceptional items and tax		1,16,218.99	2,31,963.30
Exceptional Items		-	-
Profit before tax		1,16,218.99	2,31,963.30
Tax expense:			
Current tax		27,184.11	50,356.22
Deferred tax		47.50	131.16
Profit/(Loss) for the year		89,082.38	1,81,738.24
Earning per equity share (Face Value of Rs. 10/-)			
(1) Basic		18.15	37.02
(2) Diluted		18.15	37.02

Notes on Accounts

22

Notes 1 to 22 form an integral part of Accounts

In terms of our Report of even date

For P. K. KEDIA & CO.

(FRN: 318048E)

(Vijay Agarwal, FCA)

Partner

Membership No. 308536

Chartered Accountants

Place : Asansol

Date : This 01st day of Aug, 2025

For & on behalf of Board of Directors

ANAND REAL DEV PVT. LTD.
Anand Agarwal
 Director

ANAND REAL DEV PVT. LTD.
Hari nayn Agarwal
 Director

46, G. T. Road, Durga Market, 1st Fl.
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FORM NO. 3CA
(See Rule 6G (1) (a))

Audit Report under Section 44AB of the Income Tax Act, 1961 in a case where
the accounts of the business or profession of a person have been audited
under any other law

1. We report that the statutory audit of ANAND REALDEV PRIVATE LIMITED, of Shanti Niwas, 1st Floor, G. T. Road, Asansol-713304, Dist: Burdwan (WB) (PAN No. AAJCA3955E) was conducted by us in pursuance of the provisions of Companies Act, 2013 and we annex hereto a copy of our audit report dated 30th August, 2024 along with a copy each of

(a) the audited statement of profit & loss for the period beginning from 01.04.2023 to ending on 31.03.2024;

(b) the audited balance sheet as at 31st March, 2024; and

(c) the documents declared by the said Act to be the part of, or annexed to the Profit & Loss Statement and the Balance Sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD

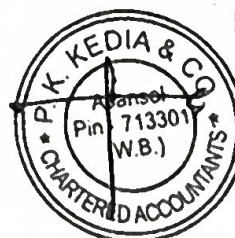
3. In our opinion and to the best of our information and according to examination of book of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to undernoted qualification relating to clause 44

As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the accounting software used by the assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore it is not possible to determine the breakup of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

Place: Asansol

Date: 30th August, 2024

ICAI UDIN: 24058695BKFJFE1279



For P. K. KEDIA & CO.
Chartered Accountants
Firm Regn. No. 318048E

(S. K. Agarwal, FCA)
Partner

(Membership No. 058695)