**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** |
|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | |
| **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 |
| **ASSETS** | | | |
| **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 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
(Vijay Agarwal, FCA)
Partner
Membership No. 308536
Chartered Accountants

Place : Asansol
Date : This 01st day of August,2025

For & on behalf of Board of Directors

ANAND REAL DEV PVT. LTD.
Anand Agarwal
Director

P. K. KEDIA & CO. Asansol Pin - 713 301 (W.B.) CHARTERED ACCOUNTANTS

ANAND REAL DEV PVT. LTD.
Harinarayan Agarwala
Director

**ANAND REALDEV PRIVATE LIMITED**

**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

(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 narayan Agarwala
Director

CHARTERED ACCOUNTANTS

46, G. T. Road, Durga Market, 1st Fl.
ASANSOL - 713301
Dist. Burdwan (West Bengal)
☎ (0341) 2284398 / 2282303
E-mail:pkkedia_co@rediffmail.com
(M) 9434025195

# 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 discloser 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 if 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.*

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

P. K. KEDIA & CO. Asansol Pin 713301 (W.B.) CHARTERED ACCOUNTANTS

(S. K. Agarwal, FCA)
Partner
(Membership No. 058695)

Place: Asansol

Date: 30th August, 2024

**ICAI UDIN: 24058695BKFJFE1279**