

Noble Grih Nirman Private Limited

33A CHANDRA NATH CHATTERJEE STREET MERLIN JASMINE, KOLKATA, West Bengal, India, 700025

CIN-U45201WB2005PTC101247

EMAIL:noble.nobletrex@gmail.com

DIRECTORS' REPORT

To,
The Shareholders,
Noble Grih Nirman Private Limited

Your Directors have pleasure in presenting the Annual Report of the Company together with the Audited Balance Sheet and Statement of Profit & Loss for the year ended 31st March, 2025.

1 FINANCIAL RESULT :

PARTICULARS	Amount in '00	
	For the year ended 31.03.2025	For the year ended 31.03.2024
Profit/(Loss) before Interest, Dep. & Tax	(738.66)	3,939.16
Less : Interest	-	3,910.00
Profit/(Loss) before Depreciation	(738.66)	29.16
Less: Depreciation	1,494.30	-
Profit before Tax	(2,232.96)	29.16
Less: Provision for taxation	-	7.00
Less/(Add): Provision for Deferred taxation	-	-
Profit/(Loss) after tax	(2,232.96)	22.16
Less/(Add): Adj. Relating to earlier year	-	9.98
Add: Profit B/F. from previous year	33,962.12	33,949.93
Profit carried over to Balance Sheet	31,729.16	33,962.12

2 STATE OF AFFAIRS / HIGHLIGHTS

The Company is engaged in the business of investment in realstate and the Directors are optimistic about company's business and hopeful of better performance with increased revenue in future . There was no change in the nature of business of company. There is no change in registered office.

3 WEB LINK OF ANNUAL RETURN

The Company doesn't have a website. Therefore, there is no need for publication of the annual return.

4 MEETINGS OF BOARD OF DIRECTORS

The following numbers of meetings of the Board of Directors of the company was held during the financial year. The required Quorum was present in each of the meetings.

Attendance

Date of meeting	Total Number of directors as on	Number of directors attended	% of attendance
29/05/2024	3	3	100%
01/06/2024	3	3	100%
06/08/2024	3	3	100%
08/09/2024	3	3	100%
20/09/2024	3	3	100%
10/03/2025	3	3	100%

5 DETAILS IN RESPECT OF FRAUD

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

6 BOARD'S COMMENT ON THE AUDITOR'S REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not calls for any further comment

7 MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

8 CHANGE IN DIRECTORSHIP

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same

9 SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATIONS, COURTS & TRIBUNALS

No significant and material order has been passed by the regulators, courts, or tribunals impacting the going concern status and Company's operations in future.

10 PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All related party transactions if any, has been entered into during the financial year ended March 31, 2025, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted .

11 COMPLIANCE WITH SECRETARIAL STANDARD

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013

12 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

13 STATUTORY AUDITORS

M/s S.K.Patni & Associates, (323085E) is appointed as statutory auditor of the company for a term of 5 years starting from the conclusion of the annual general meeting held in 2022 and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company.

14 DIRECTOR'S RESPONSIBIITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- i. In the preparation of the annual accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same:
- ii. The Directors have selected such accounting policies & applied them consistently and made judgment & estimates that are reasonable & prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the company for that period:
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your company and for preventing and detecting fraud and
- iv. The Directors have prepared the annual accounts on a going concern basis:
- v. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company:
- vi. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively:

15 DEPOSITS

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year

16 PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. No complaints were received and/or pending as at the end of the financial year.

The Company is committed to providing a safe and conducive work environment for all its employees.

17 DIVIDEND

During the year under review, the Board of Directors could not recommend any dividend for the year.

18 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid previous years.

19 DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

20 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

21 STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

22 DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

23 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company

24 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable

25 DISCLOSURE OF PENDING PROCEEDINGS UNDER INDIAN BANKRUPTCY CODE, 2016

The company is a small company as such no proceedings was pending against the company during the year under Indian Bankruptcy Code, 2016

26 VALUATION OF LOAN FROM BANKS OR FINANCIAL INSTITUTIONS

The Company has neither accepted nor renewed any loans from Banks or Financial Institutions during the year under review.

27 SHARES

During the year under review, the company has undertaken following transactions:

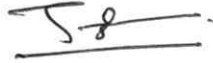
Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option
NIL	NIL	NIL	NIL	NIL

28 ACKNOWLEDGEMENTS:

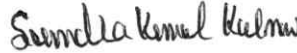
Your Directors would like to express their grateful appreciation for the assistance and co-operation received from the Banks, Government Authorities and Shareholders during the year under review. Your Directors wish to place on record their deep sense of appreciation to all the employees for their commendable teamwork, exemplary professionalism and enthusiastic contribution during the year.

For & On behalf of the Board
For Noble Grih Nirman Private Limited

Place: Kolkata
Date: 08/09/2025



DINESH G SANGHVI
DIRECTOR
DIN: 00605660



SURENDRA KUMAR KARNANI
DIRECTOR
DIN: 00731238

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
NOBLE GRIH NIRMAN PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **NOBLE GRIH NIRMAN Private Limited** ("the Company") which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, (statement of changes in equity), 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 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 Loss for the year ended on that date.

BASIS OF 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.

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE 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 standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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 safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement 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 skepticism throughout the audit.

We also:

- Identify and assess the risk 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. Under Section 143(3)(i) 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 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



S. K. Patni & Associates

Chartered Accountant

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 disclosure 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 regarding, among other matters, the planned scope and timing of the audit and 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 bear on our independence, and were applicable, related safeguards.

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 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, 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 31-Mar-2025 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31-Mar-2025 from being appointed as a director in terms of section 164(2) of the Act.
- f. As the Company is a Private Company which has turnover less than rupees fifty crores as per latest audited financial statement or which has aggregate borrowings from banks or financial institutions or anybody corporate at any point of time during the financial year less than rupees twenty-five crores, clause (i) of the sub-section (3) of the section 143 of the act is not applicable to the Company.
- g. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company..
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - (i) As informed to us 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) The provision relating to transferring any amounts to the Investor Education and Protection Fund is not applicable to the company during the year.
 - (iv) (1) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), 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 whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

31, MAHARSHI DEVENDRA ROAD, 4TH FLOOR, KOLKATA- 700006, Email: sureshpatni@hotmail.com



S. K. Patni & Associates

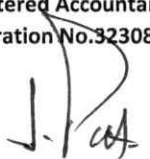
Chartered Accountant

- (2) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and
- (3) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (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) In accordance with Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, we confirm that the accounting software used by the company for the financial year ended March 31, 2025, was equipped with an audit trail (edit log) feature, which remained enabled and operational throughout the year for all relevant transactions. We have verified that the audit trail records were duly preserved as per statutory requirements for record retention, and no instances of tampering or disabling of the audit trail functionality were observed during the period under review.

As the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 became applicable from April 1, 2023, the company has complied with the requirement for maintaining an audit trail. The management has ensured that the functionality remained operational and preserved since its applicable date April 1 2023.

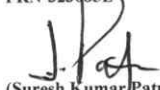


Place: Kolkata
Dated: 08/09/2025

For S.K.Patni & Associates
Chartered Accountants
Firm Registration No.323085E



Proprietor
Membership No .057339
UDIN:25057339BMOGDM4023

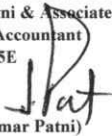


Noble Grih Nirman Private Limited				
33A CHANDRA NATH CHATTERJEE STREET MERLIN JASMINE, KOLKATA, West Bengal, India, 700025				
CIN-U45201WB2005PTC101247				
EMAIL:noble.nobletrex@gmail.com				
Balance Sheet as at 31st March 2025				
all figures are in hundreds ('00)				
	Note	31.3.2025		31.03.2024
I. Equity and Liabilities				
(1) Share Holders' Funds				
(a) Share Capital	"1"	3,000.00		3,000.00
(b) Reserve & Surplus	"2"	39,729.16		41,962.12
(2) Current Liabilities				
(a) Short Term Borrowings	"3"	296,662.20		210,853.96
(b) Other Current Liabilities	"4"	2,224.66		12,693.54
(c) Short term Provisions	"5"			7.00
Total		341,616.02		268,516.62
II. APPLICATION OF FUNDS				
(1) Non Current Assets				
(a) Fixed Assets	"6"	21,305.70		-
(b) Non Current Investment	"7"	4,875.00		4,875.00
(2) Current assets				
(a) Short-term Loans and Advances	"8"	181,026.78		56,259.68
(b) Cash & Cash Equivalents	"9"	1,748.85		971.92
(c) Other Current Assets	"10"	132,659.68		206,410.02
		341,616.02		268,516.62
Notes on Accounts	"12"			
<p>As per our report of even date attached For S K Patni & Associates Chartered Accountant FRN-323085E</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  (Suresh Kumar Patni) Proprietor Membership No.057339 UDIN:25057339BMOGDM4023 Date: 08/09/2025 </div> <div style="text-align: center;">  DINESH G SANGHVI DIRECTOR DIN: 00605660 </div> <div style="text-align: center;">  SURENDRA KUMAR KARNANI DIRECTOR DIN: 00731238 </div> </div>				



Noble Grih Nirman Private Limited			
Statement of Profit & Loss Account for the period ended 31st March, 2025			
	Note	31.03.2025	31.03.2024
I. Revenue from Operations		-	-
II Others Income			
Interest on IT Refund		-	15.57
Interest on Loan		-	4,695.83
Interest on Tds		13.52	-
Misc Income		0.01	21.60
Total Income		13.53	4,733.00
III. Expenditure			
Finance Cost		-	3,910.00
Depreciation		1,494.30	-
Other Administrative Expense	"11"	752.19	793.84
		2,246.49	4,703.84
III. Profit before tax (I-II)		(2,232.96)	29.16
IV. Tax Expenses			
1. Current Tax			7.00
2. Income Tax for earlier year			9.98
3. Excess provision for earlier year			-
4. Deferred Tax			-
V. Profit for the Period		(2,232.96)	12.18
VI. Earning per Equity Share			
(1) Basic		(7.44)	0.04
(2) Diluted		(7.44)	0.04

As per our report of even date attached
For S K Patni & Associates
Chartered Accountant
FRN-323085E


(Suresh Kumar Patni)
Proprietor
Membership No.057339
UDIN:25057339BMOGDM4023
Date: 08/09/2025


DINESH G SANGHVI
DIRECTOR
DIN: 00605660


SURENDRA KUMAR KARNANI
DIRECTOR
DIN: 00731238



Noble Grih Nirman Private Limited							
Notes Forming Integral Part of the Balance Sheet and Profit and Loss as on 31st March, 2025							
	31.-3-2025		31.-3-2024				
	Number	Rs	Number	Rs			
Share Capital							
Authorised							
Equity Shares of ` 10 each	100000	10000	100000	10000			
	100000	10000	100000	10000			
Issued, Subscribed & fully Paid up							
Equity Shares of ` 10 each	30000	3000	30000	3000			
	30000	3000	30000	3000			
Details of rights, preferences and restrictions attaching to each class of shares:							
Equity shares:							
The par value of Equity shares is Rs. 10 per share. Each holder of equity shares is entitled to one vote per share at General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity share held by the shareholders.							
Note 1(i)							
Reconciliation of the shares outstanding at the beginning and at the end of the reporting period							
Equity Shares							
	2024-2025		2021-2024				
	No. of Shares	Amount (`)	No. of Shares	Amount (`)			
At the beginning of the year	30000	3,000.00	30000	3,000.00			
Changes During the period	-	-	-	-			
Outstanding at the end of the period	30000	3,000.00	30000	3,000.00			
Note 1(ii)							
Details of Shareholders holding more than 5% shares in the company							
Name of Shareholder							
	31.03.2025		31.03.2024				
	No. of Shares held	% of Holding	No. of Shares held	% of Holding			
Rakesh Kumar Shyamukha	13000	43%	13000	43%			
Surendra Karnani	3500	12%	3500	12%			
Dinesh G Sanghvi	3500	12%	3500	12%			
Rachit D Sanghvi	2000	7%	2000	7%			
Rakshita Sanghvi	2150	7%	2150	7%			
Gaurav Sanghvi	2700	9%	2700	9%			
Shruti Sanghvi	2150	7%	2150	7%			
Note 1(iii)							
Details of Shareholding of Promoters							
	31.03.2025		31.03.2024				
	No. of Shares	% of Holding	No. of Shares	% of Holding			
Rakesh Kumar Shyamukha	13000	43%	13000	43%			
Surendra Karnani	3500	12%	3500	12%			
Dinesh G Sanghvi	3500	12%	3500	12%			
Rachit D Sanghvi	2000	7%	2000	7%			
Rakshita Sanghvi	2150	7%	2150	7%			
Gaurav Sanghvi	2700	9%	2700	9%			
Shruti Sanghvi	2150	7%	2150	7%			
Note "2"							
Reserve & Surplus							
Security premium		8,000.00		8,000.00			
Profit & Loss A/c		33,962.12		33,949.93			
Add: Profit (Loss) for the Current Year		(2,232.96)		12.18			
		39,729.16		41,962.12			
Note "3" Short Term Borrowings							
I Unsecured Loans							
Ajp Tie Up Pvt.Ltd		14,283.50		14,283.50			
Ajp Towers Pvt . Ltd		14,283.50		14,283.50			
Dinesh Sanghvi		51,583.50		10,000.00			
Lucky Suppliers Pvt . Ltd		20,405.00		20,405.00			
Lucky Vinimay Pvt . Ltd		32,648.00		32,648.00			
Noble Trexim Pvt Ltd		-		77,153.71			
Sree Krishna Dealcom Pvt . Ltd		20,405.00		20,405.00			
Sree Shyam Consumers Goods Pvt . Ltd		21,425.25		21,425.25			
Surendra Kumar Karnani		34,000.00		250.00			
Rakesh Kumar Shyamukha(Investment)		494.75		-			
Rakesh Kumar Shyamukha		70,000.00		-			
		279,528.50		210,853.96			
II Secured Loans							
Yes Bank Car Loan		17,133.70		-			
		17,133.70		-			
Note "4"							
Other Current Liabilities							
Duties & Taxes		272.25		272.25			
S.K.Patni & Associates		413.00		625.40			
Other Advances		-		1,101.38			
Noble trexim Pvt Ltd		-		9,225.41			
Advance Maintenance Charge Received		541.20		541.20			
Sundry Creditors		998.21		927.90			
		2,224.66		12,693.54			
Outstanding for following periods from due date of payments							
Particulars		Less than 6 Months	6 months- 1 yr	1-2 yrs	2-3 yrs	More than 3 yrs	Total
	Current Year						0.00
Undisputed Dues:MSME	Previous Year						0.00
	Current Year	213.68	0	784.53	-	-	998.21
Undisputed Dues:Others	Previous Year	55.5	872.4	-	-	-	927.90
	Current Year						0.00
Disputed Dues: MSME	Previous Year						0.00
	Current Year						0.00
Disputed Dues:Others	Previous Year						0.00
	Current Year						0.00
(V) Untitled Dues	Previous Year						0.00



Noble Grih Nirman Private Limited

Note "5"

Short term Provisions

Provision for Income tax

- 7.00
- 7.00



Noble Grih Nirman Private Limited				
Note "6"				
Fixed Assets				
Motor Car	Gross Block		22800.00	
	Less : Deprecation		1494.30	21,305.70
				<u>21,305.70</u>
Note "7"				
Non Current Investments				
Investment in Unquoted Equity Instrument				
	No. of Shares	Face Value		
Galaxy Tracom (P) Ltd	60000	10.00	3,000.00	3,000.00
Panghat Agency (P) Ltd	37500	10.00	1,875.00	1,875.00
			<u>4,875.00</u>	<u>4,875.00</u>
Total			<u>4,875.00</u>	<u>4,875.00</u>
Note "8"				
Short term Loans and Advances				
Loan to Trident Commodeal Pvt. Ltd.			-	56,259.68
Loan to Noble Trexim Pvt. Ltd.			166,026.78	-
Loan to Pinaki Chandra Ghosh			15,000.00	-
			<u>181,026.78</u>	<u>56,259.68</u>
Note "9"				
Cash and Cash Equivalents				
Cash in Hand (as certified by the management)			515.7	245.48
Balance with schedule bank in Current Account			1233.15	726.44
			<u>1,748.85</u>	<u>971.92</u>
Note "9"				
Other Current Assets				
Work in Progress			132,419.02	205,699.78
TDS (A.Y. 2024-25)			-	469.58
GST Receivable			240.66	240.66
			<u>132,659.68</u>	<u>206,410.02</u>
Note "11"				
Other Administrative Expenses				
Audit Fees			247.80	247.80
Income Tax Filling Fees			210.00	-
Roc Filling Fees			60.00	18.10
Rent Paid			-	50.00
Electricity Charges			-	116.00
Professional Tax			25.00	25.00
Bank charge			28.84	6.52
Trade Licence			74.50	43.00
Office expense			106.05	287.42
			<u>752.19</u>	<u>793.84</u>



Noble Grih Nirman Private Limited

Notes on Accounts

Note 12

- 1) The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.
- 2) Non Current Investment are Carried at cost. No provision for diminution in value, if any, has been made as these are long term investments and in the opinion of the management any decline is temporary.
- 3) The Company is a small Company as defined in Section 2(85) of the Companies Act,2013. Accordingly the company has complied with the Accounting Standards as applicable to small Company.
- 4) The name of the company has been changed from Swastick Griha Nirman P Ltd to Noble Griha Nirman P Ltd w.e.f 08.07.2024
- 5) Significant Accounting Policies :
 - A) Accounting Conventions :

These financial statement have been prepared to comply with the Generally Accepted Principle in India (Indian GAAP), including the Accounting Standard notified under the provision of the Companies Act,2013.

The financial statements are prepared on accrual basis under the historical cost convention.
The financial statements are presented in Indian rupees.

The applicability of Accounting Standard -18 is not applicable as there is no related party transaction during the year
The Accounting Standard -17 is not applicable
 - B) Directors Remuneration is NIL
 - C) Recognition of Income and Expenditure :
 - a) In respect of other heads of Income and Expenses, they are generally accounted for an accrual basis as they are earned or incurred.
 - D) Provisions for Income Tax :

Provision for Income Tax has been made as per Income Tax ,1961
 - E) Deferred Taxation :

Deferred Tax resulting from " timing differences " between book and taxable profit wherever material, is accounted for using the tax rates and laws that have been enacted or substantially enacted as on balance sheet date. Deferred Tax Assets, Subject to consideration of prudence, are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.
 - F) Contingent Liabilities : Rs. NIL
 - G) Expenditure in Foreign Currencies is NIL
 - H) Earning in Foreign Currencies is NIL
 - J) Based on available information, there is no amount payable as on 31.03.2025 to parties registered under Micro, Small, and Medium Enterprises Development Act, 2006.



Noble Grih Nirman Private Limited

- K) The company have followed the round off figures to hundred in the financial statement.
- L) Property Plant & equipment: Nil
- M) Trade Payable/ Trade Receivable: The Company does not have any Trade Receivable during the year. Hence, ageing not applicable. However there was Trade Payable during the previous year and the ageing of the same has been done accordingly.
- N) There are no current maturities of borrowings during the year
- O) The company does not have any borrowings from Bank & Financial Institutions, hence, no need of submitting quarterly return to bank or financial institution on current assets and details of end use of fund is not applicable to the company.
- P) Investments in partnership firm are in the name of companies including all the deeds and title documents
- Q) No loans & advances given to promoter, director, or KMP or any other related parties.
- R) There are no intangible assets and capital work in progress
- S) There is no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.
- T) The company is not a declared wilful defaulter by any bank or Financial Institution or other lender
- U) There is no charges or satisfaction pending /yet to be registered with Registrar of Companies beyond the statutory period.
- V) The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) .
The Company has complied with the number of layers prescribed under the Companies Act, 2013.
- W) The company is not involved in any transactions with the Struck Off Companies u/s 248 or 560
- X) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- Y) The Companies rule u/s 135 of Corporate Social Responsibility (CSR) is not applicable.
- Z) The company does not have any undisclosed income during the year which has been declared to any Income tax authorities.

AB) FINANCIAL RATIOS:

Ratios	2025	2024	% Variance	Remarks
Current Ratio	1.06	1.18	-11%	due to increase in current liabilities
Debt-Equity Ratio	6.94	4.69	48%	due to increase in debt
Debt- Service Coverage Ratio	-0.01	0.00	-5542%	due to increase in debt
Return on Equity Ratio	-0.05	0.00	-18141%	due to loss During the year
Inventory turnover ratio	0.00	0.00	0%	
Trade Receivables Turnover ratio	0.00	0.00	0%	
Trade Payable Turnover ratio	0.00	0.00	0%	
Net Capital Turnover Ratio	0.00	0.03	-99%	
Net Profit Ratio	-165.04	0.00	-64%	due to loss During the year
Return on Capital Employed	-0.13	0.00	-18%	due to loss During the year
Return on Investment	0.00	0.00	0%	

5) Notes on Financial Statements

- (i) Balances appearing under Current Assets and Current Liabilities are subject to confirmation and reconciliation, if any
- (ii) Related Party disclosures, required by AS -18 as issued by The Institute of Chartered Accountant of India are as follows:

a) Key Management Personnel & Their Relatives

(1) Key Management Personnel

Name	Designation / Relationship
Dinesh Kr G Sanghvi	Director
Rakesh Kr Shyamsukha	Director
Surendra Karnani	Director

b) Enterprises over which the Key Management Personnel & Their Relatives have significant influence :

- i). Noble Trexim Pvt Ltd
ii). Merlin Buildcon Gujarat LLP

c) Transaction with related party

		2025	2024
Noble Trexim P Ltd	Loan taken	0	77153.7
Rakesh Kr Shyamsukha	Loan taken	7049475	49475
Surendra Karnani	Loan taken	3400000	100000
Noble Trexim P Ltd	Advance given	16602677	
Dinesh G sanghvi	Loan taken	5158350	1000000



WORKINGS:-

RATIOS	FORMULAS	2025		2024			
		Numerator	Denominator	NET	Numerator	Denominator	NET
Current Ratio	CURRENT ASSETS / CURRENT LIABILITIES	315,435.31	298,886.86	1.06	263,641.62	223,554.50	1.18
Debt Equity Ratio	DEBT / SHAREHOLDERS EQUITY SHAREHOLDERS EQUITY = CAPITAL + RESERVES	296,662.20	42,729.16	6.94	210,853.96	44,962.12	4.69
Debt Service Coverage Ratio	EARNING AVAILABLE FOR DEBT/ DEBT SERVICE EAFD = PBT+DEPRECIATION+INTEREST EXP+LOSS ON SALE OF FIXED ASSETS	(2,232.96)	296,662.20	(0.01)	29.16	210,853.96	0.00
Return On Equity Ratio	NET PROFIT - PREFERENCE DIVIDEND/ AVERAGE AVG SHAREHOLDERS EQUITY = OP+CL/2	(2,232.96)	43,845.64	(0.05)	12.18	43,151.93	0.00
Inventory Turnover Ratio	COGS / AVERAGE INVENTORY	44,962.12	42,729.16	43,845.64	44,949.93	44,962.12	44,956.02
Trade Receivable Turnover Ratio	CREDIT SALES/ AVERAGE DEBTORS	-	-	-	-	-	-
Trade Payable Turnover Ratio	CREDIT PURCHASES / AVERAGE CREDITORS	-	-	-	-	-	-
Net Capital Turnover Ratio	SALES/ AVG WORKING CAPITAL AVG WORKING CAPITAL = OP+CL/2	13.53	28,317.78	0.00	4,733.00	138,750.26	0.03
Net Profit Ratio	NET PROFIT/SALES *100	(2,232.96)	13.53	(165.04)	12.18	4,733.00	0.00
Return On Capital Employed	EARNING BEFORE INTEREST & TAX / CAPITAL EMPLOYED (capital employed= Total assets-Current liabilities)	(2,232.96)	16,548.45	(0.13)	29.16	40,087.12	0.00
Return On Investments	EBIT = PBT+INTEREST EXP DIVIDEND+PARTNERSHIP PROFIT/ COST OF INV (Current Value of Investment - Cost of Investment / Cost of Investment)	315,435.31	298,886.86	16,548.45	263,641.62	223,554.50	40,087.12

