



A KUMAR MISHRA & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of
VRISA CONSTRUCTION PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **VRISA CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise 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 (hereinafter referred to as "the financial statements").

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 Companies Act, 2013 ("the Act") in the manner so required and give a **true and fair view** in conformity with the Accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 ("AS") and other accounting principles generally accepted in India, of the **state of affairs of the Company as at March 31, 2025, and its profit for the year ended on that date.**

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the **Auditors' 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 Act and the Rules made 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 audit opinion.

Information Other than the Financial Statements and Auditors' 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 Annexures to Board's Report/ Management Discussion and Analysis/Corporate Governance Report, but does not include the financial statements and our auditors' 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 identified above when it becomes available 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.



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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. This responsibility includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company, 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.

Auditors' 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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures.
- 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.

Report on Other Legal and Regulatory Requirements

1. As required by CARO 2020, we give in **Annexure "A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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.



- 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 financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act.
- e. On the basis of written representations received from the directors as on March 31, 2025, none of the directors is disqualified as on that date from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls with reference to financial statements and the operating effectiveness of such controls, refer to our separate report in **Annexure "B"**.
- g. The Company being a private company, reporting on director's remuneration under section 197(16) of the Act is not applicable.
- h. The Company does not have any pending litigations, long-term contracts, or amounts required to be transferred to the Investor Education and Protection Fund.
- i. The Company has not declared or paid any dividend during the year.

For **A KUMAR MISHRA & ASSOCIATES**
Chartered Accountants
(FRN: 0329347E)



Amit Kumar Mishra
(Proprietor)
Mem. No.: 067548
UDIN: 25067548BMNRSJ4680



Place: Kolkata
Date: 22nd August 2025

Annexure A to the Independent Auditor's Report

Referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date

The Companies (Auditor's Report) Order, 2020 ("CARO 2020") issued by the Central Government of India, in terms of sub-section (11) of section 143 of the Companies Act, 2013, requires the auditor to report on certain matters. Based on the audit procedures performed and information and explanations obtained by us, we report that:

1. Fixed Assets

- a. The Company does not have any fixed assets; hence, records of fixed assets are not applicable.
- b. As there are no fixed assets, a program of physical verification is not applicable.
- c. The Company does not hold any immovable property in its name, except as disclosed in the financial statements.

2. Inventories

As per the information and explanations given to us, the Company has held inventories during the year.

3. Loans and Advances

The Company has not granted loans, secured or unsecured, to companies, firms, LLPs, or other parties covered under section 189 of the Companies Act, 2013.

4. Compliance with Section 185 and 186

The Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013, wherever applicable.

5. Deposits

The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules framed thereunder.

6. Maintenance of Cost Records

The maintenance of cost records as specified by the Central Government under section 148(1) of the Companies Act is not applicable to the Company.

7. Statutory Dues

- a. The Company is regular in depositing undisputed statutory dues including Income Tax, Goods and Services Tax (GST), and other material statutory dues applicable to it.
- b. There are no undisputed amounts payable in respect of Income Tax, GST, or other statutory dues outstanding for more than six months from the date they became payable.
- c. There are no dues of Income Tax, GST, or other material statutory dues which have not been deposited on account of dispute.

8. Repayment of Borrowings

The Company has not taken any loans or borrowings from financial institutions, banks, or government; nor has it issued any debentures.

9. Use of Funds Raised by Preferential Issue / Term Loans

The Company has not raised moneys by way of initial public offer, further public offer, or term loans.



10. Fraud Reporting

Based on audit procedures and information available, we have not observed any instances of fraud by the Company or on the Company by its officers or employees.

11. Managerial Remuneration

As the Company is a private company, reporting under section 197 of the Companies Act, 2013 is not applicable.

12. Nidhi / Mutual Benefit Companies

Not applicable to the Company.

13. Related Party Transactions

In our opinion, the Company has disclosed related party transactions as required under Section 188 of the Companies Act, 2013 and relevant Accounting Standards.

14. Private Placement / Preferential Allotment

The Company has not made any private placement or preferential allotment of shares or fully or partly convertible debentures during the year.

15. Non-cash Transactions with Directors

The Company has not entered into any non-cash transactions with directors or persons connected with them as referred in Section 192 of the Companies Act, 2013.

16. Registered Office and Books of Accounts

The Company is a private limited company. The Company has maintained proper books of account and records as required by law, and the statutory registers are updated.

Conclusion:

In our opinion and to the best of our information and according to the explanations given to us, the Company has complied with the provisions of the Companies (Auditor's Report) Order, 2020, to the extent applicable.



Annexure B to the Independent Auditor's Report

Referred to in paragraph 2(f) under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date

Report on the Internal Financial Controls with reference to the Financial Statements

1. Management's Responsibility:

The Company's management is responsible for establishing and maintaining internal financial controls with reference to the financial statements. These controls are designed to ensure the orderly and efficient conduct of the Company's business, including adherence to the Company's policies, the safeguarding of assets, prevention and detection of frauds and errors, the accuracy and completeness of accounting records, and timely preparation of reliable financial information.

2. Auditor's Responsibility:

Our responsibility is to express an opinion on the internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under Section 143(10) of the Companies Act, 2013, to the extent applicable.

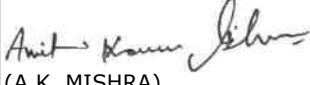
3. Scope and Limitations:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system and their operating effectiveness.

4. Opinion:

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an **adequate internal financial control system with reference to financial statements** and such internal financial controls were operating effectively as at **March 31, 2025**, based on the internal control criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.



VRISA CONSTRUCTION PRIVATE LIMITED C/O SANKAR ADAK, KAIKHALI CHERIAMORE SHIB MANDIR R-GOPALPUR AIRPORT, PARGANAS NORTH, KOLKATA, WEST BENGAL, INDIA 700052			
Balance Sheet As On 31st March, 2025			
(Figures in Hundred)			
Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	90,000.00	90,000.00
(b) Reserves and surplus	2	1,20,501.70	80,924.40
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	1,18,900.80	1,07,401.80
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables	5		
(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	28,265.96	44,803.48
(d) Short-term provisions	7	6,956.67	9,914.58
TOTAL		3,64,625.13	3,33,044.26
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	1,39,501.00	1,54,501.00
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	10	-	-
(b) Inventories	11	2,16,335.73	1,41,829.95
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	6,329.58	17,778.87
(e) Short-term loans and advances	14	1,827.45	15,934.44
(f) Other Current Assets	15	631.37	3,000.00
TOTAL		3,64,625.13	3,33,044.26
See accompanying notes forming part of the financial statements			
As per our report of even date For M/S A KUMAR MISHRA & ASSOCIATES Chartered Accountants Firm Reg. no.329347E Membership No. 067548  (A.K. MISHRA) Proprietor Place: Kolkata Date: 22nd day of August, 2025		VRISA CONSTRUCTION PRIVATE LIMITED <div> <div> SANKAR ADAK (DIRECTOR) DIN - 01368865 </div> <div> SHAMPA ADAK (DIRECTOR) DIN: 08160674 </div> </div>	

VRISA CONSTRUCTION PRIVATE LIMITED
C/O SANKAR ADAK, KAIKHALI CHERIAMORE SHIB MANDIR R-GOPALPUR AIRPORT,
PARGANAS NORTH, KOLKATA, WEST BENGAL, INDIA 700052

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Figures in Hundred)

Particulars	Note No.	Figures for the current reporting period Rs.	Figures for the previous reporting period Rs.
I Revenue from operations	16	1,07,910.00	45,621.77
II Other Income	17	5,232.11	676.36
III Total Income (I+II)		1,13,142.11	46,298.13
IV Expenses			
(a) Purchase	18	67,563.18	72,481.06
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(74,505.78)	(1,11,594.17)
(d) Employee benefits expenses	20	-	-
(e) Finance costs	21	7.22	12.56
(f) Depreciation and amortisation expenses	8	-	-
(g) Other expenses	22	73,839.17	48,380.55
Total Expenses		66,903.79	9,280.00
V Profit before exceptional and extraordinary item and tax		46,238.32	37,018.13
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		46,238.32	37,018.13
VIII Extraordinary Items		-	-
IX Profit before Tax		46,238.32	37,018.13
X Tax Expense:			
(a) Current tax expense		6,661.02	9,624.71
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		39,577.30	27,393.42
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/ (Loss) for the Period		39,577.30	27,393.42
XVI Earning per equity share:			
(1) Basic		3.96	0.03
(2) Diluted		3.96	0.03

See accompanying notes forming part of the financial statements

As per our report of even date

For M/S A KUMAR MISHRA & ASSOCIATES
Chartered Accountants
Firm Reg. no.329347E
Membership No. 067548



Amit Kumar Mishra
(A.K. MISHRA)
Proprietor
Place: Kolkata

VRISA CONSTRUCTION PRIVATE LIMITED

SANKAR ADAK
(DIRECTOR)
DIN - 01368865

SHAMPA ADAK
(DIRECTOR)
DIN: 08160674

VRISA CONSTRUCTION PRIVATE LIMITED Notes forming part of the financial statements	
Note	Particulars
1	Corporate information Vrisa Construction Private Limited, a Private Limited Company, having its registered office at Kaikhali Chiriamore Shib Mandir Rajarhat Gopalpur, Airport, 24 Parganas North, Kolkata - 700052, West Bengal, Company is engaged in business of Real Estate and Construction. Directors of the company as on 31st March 2025 were Mr. Sankar Adak and Mrs. Shampa Adak.
2	Significant accounting policies The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India, in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standard) Rules, 2006, prescribed by the Central Government. The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements.
2.1	Basis of accounting and preparation of financial statements These financial statements have been prepared and presented on the accrual basis of accounting and comply with the accounting standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 to the extent applicable and other accounting principles generally accepted in India, to the extent applicable.
2.2	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.
2.3	Inventories Inventory are valued at cost.
2.4	Investments There were no investment during the year under review.
2.5	Property, Plant and equipment All items of Property, Plant & Equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.
2.6	Depreciation Depreciation on the Tangible Assets is provided on WDV basis, based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. Estimated useful lives of the assets are as follows: i) Office Equipments : 5 years ii) Computer & Printers : 3 to 6 years iii) Furniture : 10 years iv) Mobile - 5 years v) Plant & Machinery - 5 to 10 years vi) Flat - 60 years



2.7 'Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include goods and service tax.

Income from services

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

Revenues from maintenance contracts are recognised pro-rata over the period of the contract.

2.8 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.9 Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.

2.10 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

2.11 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 assets in respect of unabsorbed depreciation are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.



VRISA CONSTRUCTION PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

(Figures in Hundred)

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1000000 Equity shares of Rs.10/- each with voting rights	10,00,000	1,00,000.00	1000000	1,00,000.00
	10,00,000	1,00,000.00	1000000	1,00,000.00
(b) Issued, Subscribed and Paid up 900000 Equity shares of Rs.10 each with voting rights	9,00,000	90,000.00	9,00,000	90,000.00
Total	9,00,000	90,000.00	9,00,000	90,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
SANKAR ADAK	720000	82	10	72,000.00
SHAMPA ADAK	180000	18	10	18,000.00
TOTAL	9,00,000	100.00		90,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting periud	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the previous reporting periud	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period



VRISA CONSTRUCTION PRIVATE LIMITED		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
Note 2 RESERVES AND SURPLUS		(Figures in Hundred)
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	80,924.40	53,530.98
Add: Profit / (Loss) for the year	39,577.30	27,393.42
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	1,20,501.70	80,924.40
Total	1,20,501.70	80,924.40
Note 3 LONG TERM BORROWINGS		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
<u>UNSECURED LOANS</u>		
<u>Loan from Director</u>		
Sankar Adak	1,18,900.80	1,07,401.80
TOTAL	1,18,900.80	1,07,401.80
Note 4 OTHERS LONG TERM LIABILITIES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
TOTAL		
Note 5 SHORT TERM BORROWINGS		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
<u>SECURED LOANS</u>		
OD A/C	-	-
TOTAL	-	-
Note 6 OTHER CURRENT LIABILITIES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
Creditor for Advance	21,610.96	32,223.48
Expenses Payble	6,055.00	980.00
Advance From Customers	600.00	11,600.00
Total	28,265.96	44,803.48



Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
(a) Provision for employee benefits		
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	9,624.71
Provision for Income Tax(Current Years)	6,661.02	
TDS Payable	95.65	89.87
(c) Provision - Others		
GST Payable		
Audit Fees Payable	200.00	200.00
Total	6,956.67	9,914.58



Note - 8

YRISA CONSTRUCTION PRIVATE LIMITED											
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2025											
(Figures in Hundred)											
PARTICULARS	RATE OF DEPRI- CIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON	ADDITIONS	ADDITIONS	SALE	AS ON	UP TO	FOR THE	AS ON	AS ON	AS ON
		01-04-2024	Before 30.09.2024	After 30.09.2024	during the year	31.3.2025	01.04.2024	YEAR	31.03.2025	31.03.2025	31.03.2024
Land			-	-	-	-	-	-	-	-	
			-	-	-	-	-		-	-	
TOTAL		-	-	-	-	-	-	-	-	-	-
PREVIOUS YEAR											



VRISA CONSTRUCTION PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

(Figures in Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
Long Term Loan and Advance	25,000.00	40,000.00
Advance For Land	1,14,501.00	1,14,501.00
Total	1,39,501.00	1,54,501.00

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	2,16,335.73	1,41,829.95
Total	2,16,335.73	1,41,829.95

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
A) Cash In Hand	58.30	477.96
B) Bank Balance	6,271.28	17,300.91
Total	6,329.58	17,778.87

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
Swift A/C	1,827.45	15,934.44
Total	1,827.45	15,934.44

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs.	Rs.
A) TDS	631.37	-
C) other(Advsnce Tax)	-	3,000.00
Total	631.37	3,000.00



Note 12 TRADE RECEIVABLES**Figures For the Current Reporting Period****(Figures in Hundred)**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-



Note 16 REVENUE FROM OPERATIONS			(Figures in Hundred)
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Sale of Flat	66,672.00	10000.00	
Income from Sale of Land (Long Term Capital Gains)	41,238.00	35,621.77	
Total - Sales	107910.00	45,621.77	
Note 17 OTHER INCOME			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Interest Income	1026.59	676.36	
Rent Received	4205.52		
Total	5232.11	676.36	
Note 18 Purchase			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Purchases	67,563.18	72,481.06	
Cost of material consumed	67,563.18	72,481.06	
Note 19 CHANGE IN INVENTORIES			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
<u>Inventories at the end of the year:</u>			
Finished goods	-		
Work-in-progress	2,16,335.73	1,41,829.95	
	2,16,335.73	1,41,829.95	
<u>Inventories at the beginning of the year:</u>			
Finished goods	-		
Work-in-progress	1,41,829.95	30,235.78	
	1,41,829.95	30,235.78	
Net (increase) / decrease	(74,505.78)	(1,11,594.17)	
Note 20 EMPLOYEE BENEFIT EXPENSES			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Salaries and wages	-	-	
ESI Employees Contribution	-	-	
Staff Welfare	-	-	
Bonus	-	-	
Total	-	-	



Note 21 FINANCE COST			(Figures in Hundred)
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Bank Charges	7.22	12.56	
Interest on Unsecured loan	-	-	
Bank Interest	-	-	
Total	7.22	12.56	
Note 22 OTHER EXPENSES			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Rent Paid To Land Lord	5,260.00	1,416.60	
Labour	28,846.10	27,039.22	
Oil & Fuel.	904.34	1,708.09	
Carriage Inward	1,593.62	711.80	
Salary	7,350.00	8,455.00	
Accounting Charges	308.00	240.00	
Printing & Stationery	109.53	33.55	
Professional Fees	60.00	60.00	
Professional Tax	25.00	25.00	
Directors Remuneration	4,800.00	-	
Mca Filling Fees	-	22.00	
Electricity Charges	1,028.62	646.03	
LBS Payment	500.00	1,300.00	
Plan Sanction	7,560.69	40.00	
TDS Filling Fees	-	68.00	
Audit fees	200.00	200.00	
Property tax	243.62	242.48	
Security Guard	3,446.66	2,936.00	
Donation	-	1,064.78	
Legal Fees Expenses	500.00	300.00	
Office Expenses	69.00	154.00	
Adversing Expenses	106.00	-	
Cable Network	16.00	-	
CC Tv Installation Charge	459.50	-	
Conveyense	95.28	-	
Degine Craft Consultancy	1,000.00	-	
Transformer Installation	3,007.63	-	
Mediclame Expenses	200.19	-	
Misc. Expenses	474.55	-	
Tea & Tiffine	145.60	-	
Puja Expenses	1,482.86	-	
Registration Exp	1,478.22	-	
Repair & Maintenance	1,003.16	-	
Subscription	755.00	878.00	
Commission Paid	810.00	840.00	
Total	73,839.17	48,380.55	



Related Party Disclosures

1. List of Related Parties and Relationship:

Name of Related Party	Nature of Relationship
Mr. Sankar Adak	Director
Mrs. Shampa Adak	Director

2. Transactions with Related Parties during the year:

(Figures in Hundred)

Name of Related Party	Nature of Transaction	Amount (₹)	Outstanding Balance as at 31.03.2025 (₹)
Mr. Sankar Adak	Loan from Directors	1,18,900.80	1,18,900.80
Mrs. Shampa Adak	N.A.	-	-

3. Terms and Conditions:

- All transactions with related parties were carried out in the ordinary course of business and on arm's length basis.
- Outstanding balances at year-end are unsecured and are settled in cash.
- No guarantees were given or received for any related party receivables or payables



RATIO ANALYSIS FOR THE FY 2024-25

Ratio	2025 Formula	Ratio
Current Ratio	0.43	0.43
Quick Ratio	0.43	0.43
Cash Ratio	0.05	0.05
Gross Profit Margin	10.83	10.83
Operating Margin	17.24	17.24
Net Profit Margin	7.48	7.48
Return on Assets (ROA)	24.73	24.73
Return on Equity (ROE)	1.66	1.66
Debt-to-Equity Ratio	0.00	0.00
Debt Ratio	0.00	0.00
Interest Coverage Ratio	3.69	3.69

