

INDEPENDENT AUDITORS' REPORT

To
The Members of **TARACHAND ESTATES PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **TARACHAND ESTATES PRIVATE LIMITED** ("the Company" which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss statement 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 Companies Act, 2013 ('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, its Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.



Chartered Accountants**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, Business Responsibility 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 on 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is no material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's board of directors are 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, financial performance, changes in equity of the Company 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 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's 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. 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



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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 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 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.



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 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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

As required by 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, we are not required to give the statement on the matters specified in paragraphs 3 and 4 of the Order.

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, and 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) As per notification of the Ministry of Corporate Affairs S.S.R. 464 (E) dated 5th June, 2015 read with amended notification G.S.R. 583 (E) dated 13.06.2017 the reporting requirement on internal Financial Control under section 143(3)(i) of the Act is not applicable to the company since the turnover of the company is less than the prescribed threshold of rupees fifty crores as per last audited financial statements and the aggregate outstanding borrowings (excluding Non-fund based facilities) from banks or financial institutions or anybody corporate at any point of time during the financial year is less than the prescribed threshold of rupees twenty five crores.



Chartered Accountants

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the Requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on Private company. Hence reporting as per section 197(16) is not required.

(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, 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 has made provision (nil for the period), as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
- iii) There has been no delay in transferring amounts, 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, 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;

(b) 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
- v) Based on such 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 miss-statement.



- vi) No dividend have been declared or paid during the year by the company in contravention of the provisions of section 123 of the Companies Act, 2013.
- vii) Based on our examination, which included test checks, the Company has not enable (edit log) or did not used accounting software's 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 not been implement by the Management of Company regarding all relevant transactions recorded in the software's.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2025 , which has not been adhered to.

For SHAILJA MURARKA

Chartered Accountant

Shailja Murarka

Shailja Murarka

(Proprietor)

Membership No.:058333



UDIN: 25058333 BMOPAC15671

Place: Kolkata

Date: 01/08/2025

Balance Sheet as at 31st March, 2025

Rs. in '00'

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	8,280.00	8,280.00
(b) Reserves and Surplus	3	55,557.04	58,947.24
(c) Money received against share warrants		-	-
		63,837.04	67,227.24
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	1,58,295.10	1,16,419.98
(4) Current Liabilities			
(a) Short-term borrowings	5	1,25,318.13	85,858.14
(b) Trade Payables		-	-
(i) Total Outstanding dues MSME		-	-
(ii) Total Outstanding dues other than MSME		-	-
(c) Other Current Liabilities	6	24,999.50	16,347.93
(d) Short-term Provisions		-	-
TOTAL		3,72,449.77	2,85,853.29
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	7	88,209.25	91,507.31
(ii) Intangible Assets	7	-	-
(iii) Capital Work in Progress	7	2,58,790.02	1,70,678.43
(b) Deferred tax Assets		-	-
(c) Long-term Loans and Advances	8	23,079.26	23,079.26
(d) Other Non current assets		-	-
(2) Current Assets			
(a) Inventory		-	-
(b) Trade Receivables		-	-
(c) Cash and Cash Equivalents	9	2,011.88	49.25
(d) Short-term Loans and Advances		-	-
(e) Other Current Assets	10	359.36	539.04
TOTAL		3,72,449.77	2,85,853.29

Significant Accounting policies and notes

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The accompanying notes are an integral part of the Financial Statements.

In terms of our report attached.

For and on behalf of the Board of Directors

For SHAILJA MURARKA

Chartered Accountant

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

Shailja Murarka

Shailja Murarka

(Proprietor)

Membership No.:058333



Place : Kolkata

Date : 01/08/2025

Director

Jay Singh Bardia

DIN : 00467932

Director

Director

Pradeep Kr Singh

DIN: 00386800

Director

TARACHAND ESTATES PVT. LTD.

Director

Yogesh Jalan

DIN:00388103

Director

Statement of Profit & Loss for the year ended 31st March 2025

Rs. in '00'

S.No.	Particulars	Note No.	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
I.	Revenue from Operations	11	3,261.20	2,946.83
II.	Other Income	12	-	5.90
III.	Total Income (I + II)		3,261.20	2,952.73
IV.	Expenses:			
	Cost of Material Consumed		-	-
	Purchases of Stock in Trade		-	-
	Changes in Inventories		-	-
	Employee Benefits Expense	13	-	140.00
	Finance Costs	14	741.50	1,149.22
	Depreciation and amortization Expense	15	3,298.06	4,753.38
	Other Expenses	16	2,611.84	2,317.20
	Total expenses (IV)		6,651.40	8,359.80
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	(3,390.20)	(5,407.07)
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax	(V - VI)	(3,390.20)	(5,407.07)
VIII.	Extraordinary items		-	-
IX.	Profit before tax	(VII- VIII)	(3,390.20)	(5,407.07)
X.	Tax expense:			
	(1) Current Tax		-	-
	(2) Deferred Tax		-	-
	(3) Income Tax for earlier years		-	0.99
XI.	Profit (Loss) for the period from continuing operations	(VII- VIII)	(3,390.20)	(5,406.08)
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(loss) from Discontinuing operations (after	(XII-XIII)	-	-
XV.	Profit (Loss) for the period	(XI + XIV)	(3,390.20)	(5,406.08)
XVI.	Earnings per equity share:			
	(1) Basic (Rs)		(4.09)	(6.53)
	(2) Diluted (Rs)		(4.09)	(6.53)

Significant Accounting policies and notes

The accompanying notes form an integral part of the Financial Statements.

In terms of our report attached.

For SHAILJA MURARKA
Chartered Accountant

Shailja Murarka

Shailja Murarka
(Proprietor)
Membership No.:058333Place: Kolkata
Date : 01/08/2025

TARACHAND ESTATES PVT. LTD.

Director
Jay Singh Bardia
DIN : 00467932
Director

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

Director
Pradeep Kr Singh
DIN: 00386800
Director

Director
Yogesh Jalan
DIN:00388103
Director

TARACHAND ESTATES PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a). (i) Corporate Information

TARACHAND ESTATES PRIVATE LIMITED, CIN: U45400WB2010PTC151876 is a Private Limited Company corporate in India with its registered office at 4, B. B. D. Bag (E), Room No. 5A, Kolkata 700001.

(ii) The Company is principally engaged in the business of Real Estate.

(b). Basis of Preparation:

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accruals basis under the historical cost Convention and are presented in Indian rupees.

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

(c). Critical accounting estimates

(i) Useful lives and residual values of property, plant and equipment

Property, plant and equipment represent a material portion of Company's asset base. The periodic charge of depreciation is derived after estimating useful life of an asset and expected residual value at the end of its useful life. The useful lives and residual values of assets are estimated by the management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on various external and internal factors including historical experience, relative efficiency and operating costs and change in technology.

(ii) Income Taxes

The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes including amounts to be recovered or paid for uncertain tax positions. Management judgment is required to determine the amount of deferred tax assets / liabilities that can be recognized, based upon the likely timing and the level of future taxable profits.

(iii) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in notes but are not recognized.



(d). Taxes

Income tax expenses comprise current income tax and deferred income tax. Income tax expenses is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in other comprehensive income or other equity as the case may be.

(i) Current income tax

Current tax is the amount of tax payable based on the taxable profit for the year determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

(ii) Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profits.

Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduces to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Unrecognized deferred tax asset are re-assessed at each reporting date are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled. Based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off tax assets against tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(e). Fixed Assets and Depreciation**a. Property, plant and equipment****(i) Recognition and measurement**

Items of property, plant and equipment, are measured at cost (which includes capitalized borrowing costs, if any) less accumulated depreciation and accumulated impairment losses, if any.



TARACHAND ESTATES PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Cost of an item of property, plant and equipment includes its purchase price, duties taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling, removing and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials, direct labour and any other costs directly attributable to brining the item to its intended working condition and estimated cost of dismantling, removing and restoring the site on which it is located, wherever applicable.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit and loss.

(ii) **Subsequent expenditure**

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the company.

(iii) **Depreciation**

Depreciation is calculated on cost of property, plant and equipment less that their estimated residual value using straight line method over the useful lives of assets estimated of assets estimated by the company based on an internal technical evaluation performed by the Company and is recognized in the statement of profit and loss. Assets acquired under finance lease are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the company will obtain ownership by the end of the lease term. Depreciation for assets purchased/ sold during the period is proportionately charged. Freehold land is not depreciated.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(iv) **Capital work-in-Progress**

Capital work-in-progress includes administrative expenses incurred for the purposes of construction has been appropriated to capital Work in Progress as at the balance sheet date.

(f).

Revenue Recognition:

The Company recognizes the revenue on an accrual basis.



(g). **Use of estimates :**

The Preparation of Financial statements in conformity with accounting principles generally accepted in India requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements, the reported amounts of revenues and expenses during the reporting period and the disclosures relating to contingent liabilities as of the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.

Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.

(h). **Functional Currency**

The Functional currency of the Company is the Indian rupees.

(i). **Earnings Per Share :**

The basic earnings per Share is computed by dividing the net profit/ (loss) after tax for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, net profit/ (loss) after tax for the year attributable to the equity shareholders are the weighted average number of equity shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

(j). **Provisions & Contingent Liability :**

Provisions are recognized when the company has a present obligation as a result of past events and it is probable an outflow of resources will be required to settle the obligation; in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare case where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but disclose its existence in the financial statements.



TARACHAND ESTATES PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

- (k). **Borrowings Cost:**
Borrowing costs, if any, attributable to the acquisition and construction of the qualifying assets are added to the cost up to the date when such asset are ready for their intended use. Other borrowing costs are recognized as expense in the period in which these are incurred.
- (l). **Investments:**
They are valued at cost. Diminution in the value of investments, if any are not accounted for if they are temporary in nature.
- (m). **Cash and cash equivalents**
Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of twelve months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flow, cash and cash equivalents consist of cash and short-term deposits, as defined above, as they are considered an integral part of the Company's cash management.
- (n). **Gratuity & Leave Encashment:**
None of the employees of the Company fall under the purview of payment of Gratuity Act. Hence no provision for the same is required to be made for the year under review. No provision for leave encashment or any other superannuation fund has been is required to be made for the year under review.



NOTE TO THE FINANCIAL STATEMENTS

NOTE : 02 - Share Capital

Rs. in '00'

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Numbers	Amount	Numbers	Amount
a) Authorised				
Equity Shares of Rs 10/- each	1,20,000	12,000.00	1,20,000	12,000.00
	1,20,000	12,000.00	1,20,000	12,000.00
b) Issued, Subscribed & Paid up				
Equity Shares of Rs 10/- each	82,800	8,280.00	82,800	8,280.00
	82,800	8,280.00	82,800	8,280.00

c) Reconciliation of the Number of Shares Outstanding.

PARTICULARS	NUMBERS	AMOUNT	NUMBERS	AMOUNT
Equity shares at the beginning of the year	82,800	8,280.00	82,800	8,280.00
Add: During the year	-	-	-	-
Equity shares outstanding at the end of the year	82,800	8,280.00	82,800	8,280.00

d) Terms Rights attached to equity shares

i) The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

ii) 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 amount. The distribution will be in proportion to the number of equity shares held by the share holders.

e) Shareholders holding more than 5% Equity Shares of the Company

NAME OF THE SHAREHOLDERS	Numbers	% Age	Numbers	% Age
Pradeep Kumar Singh	23,100	27.90	23,100	27.90
Yogesh Jalan	54,200	65.46	17,200	20.77
Vivek Jalan HUF	-	-	37,000	44.69

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

f) Details of Equity Shares held by Promoters as at the end of the year, (in absolute numbers)

Name of the Promoters	As at 31st March, 2025		As at 31st March, 2024		Changes During the year	
	No. of Shares held	%	No. of Shares held	%	Numbers	%
Pradeep Kumar Singh	23,100	27.90	23,100	27.90	-	-
Jay Singh Bardia	4,000	4.83	4,000	4.83	-	-
Yogesh Jalan	54,200	65.46	17,200	20.77	37,000	44.69
Hulashchand Tarachand Bardia HUF	1,500	1.81	1,500	1.81	-	-
Vivek Jalan HUF	-	-	37,000	44.69	(37,000)	-44.69

Footnote on Shares

Changes in Promoters shares holding during the year is as mentioned above.

NOTE TO THE FINANCIAL STATEMENTS

Rs. in '00'

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE : 03 - Reserves and Surplus		
A.) Securities Premium Account		
Opening Balance	58,760.00	58,760.00
Add : During the year	-	-
Closing Balance	58,760.00	58,760.00
B) Surplus/ (Deficit) in the Statement of Profit and Loss		
Opening Balance	187.24	5,593.32
Add: Profit /(Loss) during the year	(3,390.20)	(5,406.08)
Closing Balance	(3,202.96)	187.24
TOTAL	55,557.04	58,947.24
NOTE : 04 - Long Term Borrowings		
Secured Loan		
HDFC Car Loan	5,793.48	10,676.74
Less: Instalments due within next 12 months	(5,328.13)	(4,883.26)
Secured against Car , Repayment EMI @ 46873/-in 39 months From January '2023 to April'2026		
Total A	465.35	5,793.48
Unsecured Loan		
a.) From Related Parties **		
From Body Corporates	-	85,376.75
From Directors	1,57,829.75	25,249.75
Total B	1,57,829.75	1,10,626.50
Total A+B	1,58,295.10	1,16,419.98
** Related party Disclosure Refer to note no-24		
NOTE : 05 - Short Term Borrowings		
From a Related Parties **		
From Related to KMP	1,19,990.00	75,215.00
From a Body Corporate	-	5,759.88
Current Maturities of Long Term Debt	5,328.13	4,883.26
** Related party Disclosure Refer to note no-24	1,25,318.13	85,858.14
NOTE : 06 - Other Current Liabilities		
Advance received from Customers	23,000.00	15,000.00
Creditors For Expenses Payble	170.50	155.00
Statutory Liabilities	1,829.00	1,192.93
	24,999.50	16,347.93



TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

[Signature]
Director

[Signature]
Director

[Signature]
Director

TARACHAND ESTATES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTES - 07 - Property, Plant and Equipment and Intangible Assets
Property, Plant and Equipment

Rs. in '000

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	AS ON 01.04.2024	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	AS ON 31.03.2025	AS ON 01.04.2024	DURING THE YEAR	AS ON 31.03.2025	WDV AS ON 31.03.2025	WDV AS ON 31.03.2024	
i) Tangible Assets										
Land & Building	81,093.15	-	-	81,093.15	-	-	-	81,093.15	81,093.15	
Motor Car	15,892.28	-	-	15,892.28	5,612.70	3,220.71	8,833.41	7,058.87	10,279.58	
Computer & Printer	1,008.59	-	-	1,008.59	874.01	77.35	951.36	57.23	134.58	
ii) Intangible Assets										
Capital Work in Progress (Refer to note no-22)	1,70,678.43	88,111.59	-	2,58,790.02	-	-	-	2,58,790.02	1,70,678.43	
Total (i+ii+iii)	2,68,672.45	88,111.59	-	3,56,784.04	6,486.71	3,298.06	9,784.77	3,46,999.27	2,62,185.74	
Previous Year	2,49,870.67	18,801.78	-	2,68,672.45	1,733.33	4,753.38	6,486.71	2,62,185.74	-	



TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

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Director

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Director

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Director

TARACHAND ESTATES PRIVATE LIMITED

NOTE TO THE FINANCIAL STATEMENTS

Rs. in '00'

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
NOTE : 08 - Long Term Loans and Advances		
(Unsecured, Considered Good, unless otherwise stated)		
Capital Advances	5,000.00	5,000.00
Advances/Expenses For Joint Venture	18,079.26	18,079.26
	<u>23,079.26</u>	<u>23,079.26</u>
NOTE : 09 - Cash & Bank Balances		
a) Cash and Cash Equivalents		
Cash on Hand (As certified by the Management)	1,904.46	21.02
Balance with Banks		
- In current accounts with HDFC	107.42	28.23
	<u>2,011.88</u>	<u>49.25</u>
NOTE : 10 - Other Current Assets		
Prepaid Expenses	359.36	539.04
	<u>359.36</u>	<u>539.04</u>



TARACHAND ESTATES PVT. LTD.

Yash Jain
Director

TARACHAND ESTATES PVT. LTD.

Sanjay Singh
Director

TARACHAND ESTATES PVT. LTD.

Pradeep Kumar Singh
Director

TARACHAND ESTATES PRIVATE LIMITED

NOTE TO THE FINANCIAL STATEMENTS

Rs. in '00'

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
NOTE : 11 - Revenue from Operations		
Rent Received	3,261.20	2,946.83
	<u>3,261.20</u>	<u>2,946.83</u>
NOTE : 12 - Other Income		
Interest on I. Tax Refund	-	5.90
	<u>-</u>	<u>5.90</u>
NOTE : 13- Employee Benefits Expenses		
Salary and Bonus	-	140.00
	<u>-</u>	<u>140.00</u>
NOTE : 14 - Financial Costs		
Interest on Car Loan	741.50	1,149.22
	<u>741.50</u>	<u>1,149.22</u>
NOTE : 15 - Depreciation		
Depreciation on Tangible Assets	3,298.06	4,753.38
	<u>3,298.06</u>	<u>4,753.38</u>
NOTE : 16- Other Expenses		
Conveyance & Travelling Expenses	25.79	180.78
Audit Fees	170.50	155.00
Filing Fees	12.00	12.00
Insurance Paid	167.58	174.43
Road Tax Paid	179.68	179.68
Motor Car Expenses	1,819.97	1,435.35
Office Maintenance Expenses	97.00	24.00
Professional Tax	25.00	25.00
Trade Licence	21.50	21.50
Printing & Stationery	-	54.47
Postage Expenses	8.00	54.99
Telephone Expenses	84.82	-
	<u>2,611.84</u>	<u>2,317.20</u>



TARACHAND ESTATES PVT. LTD.

Yogendra Kumar
Director

TARACHAND ESTATES PVT. LTD.

Tanvir Singh
Director

TARACHAND ESTATES PVT. LTD.

Pradeep Kumar Singh
Director

TARACHAND ESTATES PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Rs. in '00'

NOTE NO - 17 -Trade Payables ageing schedule

As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	-	-	-	-	-
iii) Disputed dues -MSME	-	-	-	-	-
iv) Disputed dues - others	-	-	-	-	-
Total	-	-	-	-	-

As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	-	-	-	-	-
iii) Disputed dues -MSME	-	-	-	-	-
iv) Disputed dues - others	-	-	-	-	-
Total	-	-	-	-	-

NOTE NO - 18 -Trade Receivable ageing schedule:

As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

NOTE : 19 - Relationship with Struck Off Companies

Rs. in '00'

Nature of Transactions with Struck Off Company	Balance Outstanding		Relationship with the Struck off Company, if any, to be disclosed	
	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
Investments in Securities	-	-	N. A.	N. A.
Receivables	-	-	N. A.	N. A.
Payables	-	-	N. A.	N. A.
Shares held by Struck off Company	-	-	N. A.	N. A.
Other outstanding balance (to be specified)	-	-	N. A.	N. A.
Total	-	-		

NOTE : 20- Details of Crypto Currency or Virtual Currency

F.Y. 2024-2025 F.Y. 2023-2024

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

(a) Profit or loss on transactions involving Crypto currency or Virtual Currency,	Nil	Nil
(b) Amount of currency held as at the reporting date,	Nil	Nil
(c) Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / or Virtual Currency.	Nil	Nil

NOTE : 21

The following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:-

(a) Repayable on demand	Nil
(b) Without specifying any terms or period of repayment,	Nil

Type of Borrower	Amount of loan or advance in the nature of loan outstanding		Percentage to the total Loans and Advances in the nature of loans	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
Promoter Company	Nil	Nil	Nil	Nil
Directors	Nil	Nil	Nil	Nil
KMPs	Nil	Nil	Nil	Nil
Related Parties	Nil	Nil	Nil	Nil

NOTE- 22- Capital Work in Progress

For capital work in Progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule given below:

Capital Work in Progress		Amount in CWIP for a period of 31.03.2025				
Particulars		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in Progress		88,111.59	18,617.29	14,822.38	1,37,238.76	2,58,790.02
Projects Temporarily Suspended		-	-	-	-	-
Total		88,111.59	18,617.29	14,822.38	1,37,238.76	2,58,790.02

Capital Work in Progress		Amount in CWIP for a period of 31.03.2024				
Particulars		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in Progress		18,617.29	14,822.38	16,060.00	1,21,178.76	1,70,678.43
Projects Temporarily Suspended		-	-	-	-	-
Total		18,617.29	14,822.38	16,060.00	1,21,178.76	1,70,678.43

TARACHAND ESTATES PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

NOTE- 23 Financial Ratios

Particulars	Numerator	Denominator	As at 31st March, 2025	As at 31st March, 2024	% variance
a) Current Ratio	Current assets	Current liabilities	0.02	0.01	0.01
b) Debt - equity Ratio	Debt (borrowing+lease liabilities)	Shareholders equity	34.25	24.43	9.82
c) Debt Service Coverage Ratio	Earnings avl for Debt Service (Profit after tax+depreciation+finance cost+profit on sale of property , plant & equipment)	Debit Service (Interest and lease payments+principal repayments)	0.10	(0.28)	0.38
d) Return on equity Ratio	Net Profit after tax for the year	Average shareholders equity	(0.41)	(0.92)	0.51
e) Inventory Turnover Ratio	Inventory	Turnover	-	-	-
f) Trade Receivables Turnover Ratio	Revenue from operations	Average trade receivables	-	-	-
g) Trade Payables Turnover Ratio	Net Credit Purchases	Average trade payables	-	-	-
h) Net Capital Turnover Ratio	Revenue from operations	Working Capital (current assets-current liabilities)	(0.02)	(0.03)	0.01
i) Net Profit Ratio	Net Profit after tax for the year	Revenue from operations	(1.04)	(2.58)	1.54
j) Return on capital employed	Profits before tax and finance costs	Capital employed (Networth+borrowing+l ease liabilities)	(0.01)	(0.02)	0.01
k) Return on Investment	Income Generated From Treasury	Average Investments	-	-	-

The above increase is due to increase on account of Losses and reduction an in Reserves as compared to previous year.



TARACHAND ESTATES PVT. LTD.

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Director

TARACHAND ESTATES PVT. LTD.

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Director

TARACHAND ESTATES PVT. LTD.

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Director

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 24

DISCLOSURES OF RELATED PARTIES/ RELATED PARTY TRANSACTIONS

Rs. in '00'

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

PARTIES	RELATIONSHIP
(A) Parties where control exists	Enterprises Over Which Key Management Personnel or their relatives exercise significant influence.
Krypton Industries Limited	Associate Company
I Care International Pvt Ltd	Associate Company
Swastik Projects Pvt Ltd	Associate Company
(B) Other Related Parties with whom there were transactions during the year	
Jay Singh Baradia	Key Management Personnel
Pradeep Kumar Singh	Key Management Personnel
Yogesh Jalan	Key Management Personnel
Shradha Jalan	Relative of KMP
Shwiti Jalan	Relative of KMP

Disclosure of related party transactions:

Nature of Transactions	Relationship	Year Ended March 31, 2025	Year Ended March 31, 2024
Balance Outstanding at the end of the Year			
A. Unsecured Loan Taken:			
Krypton Industries Limited	Associate Company	-	57,405.50
I Care International Pvt Ltd	Associate Company	-	27,971.25
Swastik Projects Pvt Ltd	Associate Company	-	5,759.88
Shwiti Jalan	Relative of KMP	1,19,990.00	75,215.00
Yogesh Jalan	KMP	1,40,960.00	9,370.00
Pradeep Kumar Singh	KMP	16,869.75	15,879.75
		2,77,819.75	1,91,601.38
B. Interest Paid			
		For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Pradeep Kumar Singh	KMP	1,100.00	1,050.00
Yogesh Jalan	KMP	800.00	1,000.00
Shwiti Jalan	Relative of KMP	5,100.00	2,950.00
Krypton Industries Limited	Associate Company	8,990.00	4,710.00
Swastik Projects Pvt Ltd	Associate Company	400.00	379.30
I Care International Pvt Ltd	Associate Company	1,900.00	1,840.00
		18,290.00	11,929.30

TARACHAND ESTATES PVT. LTD. **SHALIA MURARKA**
Chartered Accountant
Director
KOLKATA

TARACHAND ESTATES PVT. LTD.
Tan → h
Director

TARACHAND ESTATES PVT. LTD.
Pradeep Kumar Singh
Director

TARACHAND ESTATES PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

NOTE - 25).

Earnings Per Share

Rs. in '00'

Particulars	Financial Year 2024 -- 2025	Financial Year 2023 -- 2024
Weighted average number of Equity Shares outstanding	82,800	82,800
Net Profit/ (Loss) attributable to Equity Shareholders	(3,390.20)	(5,406.08)
Basic EPS in Rs.	(4.09)	(6.53)
Diluted EPS in Rs.	(4.09)	(6.53)

NOTE - 26).

Deferred Tax

In view of the accounting standard 22 'Accounting for Taxes on Income' issued by the Institute of Chartered Accountant of India the matter has been examined and Deferred Tax Liability/Asset has not been recognized as very negligible amount, hence Deferred Tax Assets/Liabilities as at 31st March 2025, has not been created during the year.

NOTE - 27).

Disclosure in respect of Principal and Interest pertaining to the "Micro, Small and medium Enterprises Development Act, 2006".

There are no material dues owned by the company to "Micro, Small and medium Enterprises which are outstanding during the year and at 31st March, 2025. This information as required under the "Micro, Small and medium Enterprises development act 2006 has been determined to the extent such parties have been identified as at the end of the year.

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of the year

	<u>As at 31/03/2025</u>	<u>As at 31/03/2024</u>
Principal	Nil	Nil
Interest	Nil	Nil

NOTE - 28).

Contingent liabilities & Capital Commitments as on 31st March, 2024. :

As per the management of company, there are no Contingent liabilities and assets as at 31st March, 2024.

NOTE - 29).

Income in Foreign Currency
 Expenses in Foreign Currency

F.Y. 2024- 2025

Nil

Nil

F.Y. 2023- 2024

Nil

Nil

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

TARACHAND ESTATES PVT. LTD.

[Signature]
 Director


[Signature]
 Director

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 Director

NOTE – 30).

The interest payments made by the Company has been considered under the head 'Capital Work-in-Progress' under Property, Plant and Equipment. Interest amounting to Rs. 18,290.00 (P.Y. 11,929.30) has been passed through Capital Work in Progress. (Rs. in '00')

NOTE – 31).

The Company does not hold any Benami Property which is either recorded or not recorded in the books of account and there are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (45 of 1988) and rules made thereunder, Accordingly, no disclosures are made in this regard.

NOTE - 32).

The company does not have any borrowings from banks or financial institutions on the basis of security of current assets. Accordingly, no disclosures are made in this regard.

NOTE - 33).

The company borrowings from banks or financial institutions during the year or as at the year end and the company is not declared as wilful defaulter by any bank or financial institution or other lender. Accordingly, no disclosures are made in this regard.

NOTE - 34).

34 i)

No fund have been advanced or loaned or invested (either from borrowed funds or shares 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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).

34 ii)

The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in the other persons or entitles identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, securities or the like on behalf of the Ultimate Beneficiaries.

NOTE - 35).

The company has not entered any scheme(s) of Arrangements during the financial year under review.

NOTE - 36).

The company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the previous year in the tax assessment under the Income Tax Act, 1961.



NOTE - 37).

The company does not fall within the purview of section 135, Company Act, 2013, regarding applicability of CSR during the financial year under the review.

NOTE - 38).

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

NOTE - 39).

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

NOTE - 40).

The company has entered into joint venture agreement for development of land parcel with Sankar Roy Mondal on 27/08/2013 for development of office cum Residential building. Towards this, the company has spent Rs. 18,079.26. (Rs in '00')

NOTE - 41).

Previous year figures have been regrouped /reclassified wherever necessary to correspond with the current year classification/ disclosures.

Signed for identification for notes 1 to 41
As per our Audit report Attached

FOR AND ON BEHALF OF THE BOARD

For SHAILJA MURARKA
Chartered Accountant

Shailja Murarka

Shailja Murarka
(Proprietor)
Membership No.:058333



Place : Kolkata
Date : 01/08/2025

TARACHAND ESTATES PVT. LTD.

Yogesh Jalan
Director

TARACHAND ESTATES PVT. LTD.

Jay Singh Bardia
Director

TARACHAND ESTATES PVT. LTD.

Pradeep Kumar Singh
Director

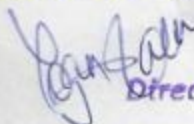
Jay Singh Bardia
DIN : 00467932
Director

Yogesh Jalan
DIN:00388103
Director

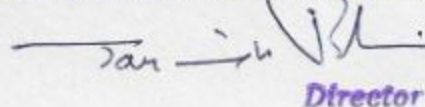
Pradeep Kr Singh
DIN: 00386800
Director

PARTICULARS	F.Y. 2024-2025		F.Y. 2023-2024	
LONG TERM BORROWINGS				
Unsecured Loans				
Related Party				
From Body Corporates				
Krypton Industries Ltd.	(	-	(	57,405.50
I Care International Pvt Ltd	(	-	(	27,971.25
				85,376.75
From Directors				
Yogesh Jalan	(	1,40,960.00	(	9,370.00
Pradeep Kr. Singh	(	16,869.75	(	15,879.75
		1,57,829.75		25,249.75
SHORT TERM BORROWINGS				
Unsecured Loans				
Related To KMP				
Shwiti Jalan	(	1,19,990.00	(	75,215.00
		1,19,990.00		75,215.00
From Body Corporates				
from Related Party				
Swastik Projects Pvt Ltd	(	-	(	5,759.88
		1,19,990.00		80,974.88
LONG TERM LOANS & ADVANCES PAID				
Capital Advances				
Sankar Roy Mondal	(	5,000.00	(	5,000.00
		5,000.00		5,000.00
Interest Paid - Capitalised				
To Related Parties				
Krypton Industries Limited	(	8,990.00	(	4,710.00
Pradeep Kumar Singh	(	1,100.00	(	1,050.00
Shwiti Jalan	(	5,100.00	(	2,950.00
Yogesh Jalan	(	800.00	(	1,000.00
Swastik Projects Pvt Ltd	(	400.00	(	379.30
I Care International Pvt Ltd	(	1,900.00	(	1,840.00
		18,290.00		11,929.30
		18,290.00		11,929.30
Expenses				
Corporation Tax (net)		890.09		827.09
Sanction Fees		59,946.65		
Printing & Stationary		228.64		
Legal & Professional Fees		2,062.00		374.00
Repairs & Maintenance		4,276.01		770.50
Water & Electricity Expenses		258.20		216.40
Salary		2,160.00		1,200.00
		69,821.59		3,387.99
		88,111.59		15,317.29

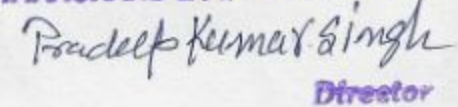
TARACHAND ESTATES PVT. LTD.


 Director

TARACHAND ESTATES PVT. LTD.


 Director

TARACHAND ESTATES PVT. LTD.


 Director

UDIN:	25058333BMOPAG5671
MRN/Name:	058333/SHAILJA MURARKA
Firm Registration No.:	Individual Capacity
Document type:	Audit and Assurance Functions
Document sub type:	Statutory Audit - Corporate
Document Date:	01-08-2025
Create Date/Time:	11-08-2025 | 15:33:12
Financial Figures/Particulars:	
Financial Year:	01-04-2024-31-03-2025
Gross Turnover/Gross Receipt:	3261.20 (Hundreds): 3,26,120
Shareholder Fund/Owners Fund:	63837.04 (Hundreds): 63,83,704
Net Block of Property, Plant & Equipment:	346999.27 (Hundreds): 3,46,99,927
Document description:	BALANCE SHEET OF TARACHAND ESTATES PVT LTD 2025

