

AVNI DOSHI & ASSOCIATES CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANUKRITI REALITY PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying standalone financial statements of **ANUKRITI REALITY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31st March, 2022** and the Statement of Profit and Loss, and a summary of the significant accounting policies and other explanatory information for the year then ended.

Management's Responsibility for the 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 and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



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Opinion

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:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at **31st March, 2022**
and
- (b) in the case of the statement of Profit and Loss, of the Profit of the Company for the year ended on that date

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditors Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub section (11) of section 143 of the Act, are not applicable to the company.
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 so far as it appears from our examination of those books.
 - (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 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

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- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) In our opinion and to the best of our information and according to the explanations given to us, we report as under 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:
- i. 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; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii. There has not been an occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For, Avni Doshi And Associates

Chartered Accountants



M. No.: 186967

Place: Mumbai

Date: 22/08/2022

UDIN - 22186967AUCOHG2884

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**ANUKRITI REALITY PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2022**

<i>Particulars</i>	<i>Note No.</i>	<i>Figures as at the end of Current Reporting Period (Rs. In 00's)</i>	<i>Figures as at the end of Previous Reporting Period (Rs. In 00's)</i>
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1000	1000
(b) Reserves and Surplus	3	2993	2934
(c) Money received against share warrants			
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	17990.8	15880
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings			
(b) Trade Payables			
(c) Other Current Liabilities	5	666.14	202.52
(d) Short-Term Provisions			
Total Equity & Liabilities		22649	20017
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block			
(ii) Depreciation			
(iii) Net Block	6	18092	18092
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets			
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	7	4558.33	124.6952
(e) Short-term loans and advances			
(f) Other current assets	8	-	1800
Total Assets		22649	20017

NOTES TO ACCOUNTS

1

*Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.*

As per our Report of Even Dated
For, Avni Doshi And Associates
Chartered Accountants
Firm Registration NO. 148740W

Avni Doshi
CA Avni P Doshi
Proprietor

UDIN No. 22186967AUCOHG2884
M. No.: 186967
Place: MUMBAI
Date: 22/08/2022



For Anukriti Reality Private Limited

For ANUKRITI REALITY PRIVATE LIMITED

Dharmesh N. Shah
DIRECTOR

Dharmesh N Shah
(Director)

Dhairya D Shah
(Director)

ANUKRITI REALITY PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST March, 2022

Sr. No	Particulars	Sch. No.	Figures as at the end of Current Reporting Period (Rs. In 00's)	Figures as at the end of Previous Reporting Period (Rs. In 00's)
I	Revenue from operations			
II	Other Income	9	2,207.37	1,800.00
III	III. Total Revenue (I +II)		2,207.37	1,800.00
IV	Expenses:			
	Other Administrative Expenses	10	2,103.93	1,477.51
	Total Expenses (IV)		2,103.93	1,477.51
V	Profit before exceptional and extraordinary items and tax	(III - IV)	103.44	322.49
VI	Exceptional Items			-
VII	Profit before extraordinary items and tax (V - VI)		103.44	322.49
VIII	Extraordinary Items			-
IX	Profit before tax (VII - VIII)		103.44	322.49
X	Tax expense:			
	(1) Current tax		16.14	52.50
	(2) Deferred tax			
XI	Profit(Loss) from the period from continuing operations	(IX-X)	87.30	269.99
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		87.30	269.99
XVI	Earning per equity share:			
	(1) Basic		0.87	2.70
	(2) Diluted		0.87	2.70

*Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.*

As per our Report of Even Dated
For, Avni Doshi And Associates
Chartered Accountants
Firm Registration NO. 148740W



CA Avni P Doshi
Proprietor
UDIN No. 22186967AUCOHG2884
M. No.: 186967
Place: MUMBAI
Date: 22/08/2022

For Anukriti Reality Private Limited

For ANUKRITI REALITY PRIVATE LIMITED

Dharmesh N Shah
Dharmesh N Shah
(Director)

Dhairya D Shah
Dhairya D Shah
(Director)

ANUKRITI REALITY PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2022

I SIGNIFICANT ACCOUNTING POLICIES

A BASIS OF PREPERATION OF ACCOUNTING POLICIES

- (i) These Financial Statements are prepared in accordance with Generally Accepted Accounting Principles under the historical cost convention on the accrual basis except for financial instruments which are measured at fair values.
- (ii) Generally Accepted Accounting Principles Comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2014, the provisions of The Companies Act , 2013
- (iii) The Method of Accounting Followed is Mercantile.

B USE OF ESTIMATES

- (i) The Preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of Assets and Liabilities and Disclosures relating to contingent liabilities as at the date of the Financial and reported amounts of income and expenses during the period.
- (ii) Accounting estimates could change from period to period. Actual results could differ from those estimates
- (iii) Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates
- (iv) Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements

C REVENUE RECOGNITION

- (i) Company follows the accrual basis of accounting otherwise specifically stated.
- (ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with the generally accepted accounting principles.

D PROVISION AND CONTINGENT LIABILITIES

- (i) A Provision is recognised if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.
- (ii) Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability
- (iii) A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources . Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provisions or disclosure is made

E INVESTMENTS

- (i) Trade Investments are the investments made to enhance the Company's Business Interests. Investments are either classified as current or noncurrent based on Management's intention at the time of purchase.
- (ii) Current Investments are carried at the lower of cost and fair value of each investment individually
- (iii) Long term Investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment

F INCOME TAX

- (i) Income Tax are accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable.
- (ii) Minimum Alterante tax (MAT) paid in accordance with the tax laws, which gives rise to future economics benefits in the form of tax credit against future income tax liability, is recognised as an asset in the Balance Sheet if there is convincing evidence that the company will pay normal tax and the resultant asset can be measured reliably.
- (iii) The Company offsets, on a year basis, the current tax Assets and Liabilities, where it has a legally enforceable right and where it intends to settle such Assets & Liabilities on a net basis.
- (iv) **Current Tax** : Current tax is determined as the amount of tax payable in respect of taxable income for the year.

G CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprises cash and on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents

H EARNING PER SHARE

Basic earnings per share is computed by dividing the Net Profit after tax by Weighted Average number of Equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

I SHARE APPLICATION MONEY PENDING ALLOTMENT

Shares will be allotted to the share applicants within the 6 months from the end of Financial Year and if not allotted the money received from them will be refunded



ANUKRITI REALITY PRIVATE LIMITED

Dharmesh Mishra

DIRECTOR

ANUKRITI REALITY PRIVATE LIMITED

Notes forming part of Financial Statements for the period ended 31st March, 2022

Note : 2 Share Capital

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year(Rs. In 00's)
1	AUTHORIZED CAPITAL 10,000 Equity Shares of Rs. 10/- each.	1,000	1,000
		1,000	1,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum 10,000 Equity Shares Of Rs.10 Each	1,000	1,000
	Total (Rs)	1,000	1,000

i) Details of Shareholders holding More than 5 % Shares in the Company

Sr. No	Particulars	Current Year(Rs. In 00's)		Previous Year(Rs. In 00's)	
		No of Shares	% of Holding	No of Shares	% of Holding
1	Vaishali R Shah	50	50	50	50
2	Dharmesh N Shah	50	50	50	50
	Total (Rs)	100	100	100	100

Note : 3 Reserve & Surplus

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year(Rs. In 00's)
1	Surplus (Profit & Loss Account)	2,906	2,664
	Balance brought forward from previous year	2,934	2,664
	Less: Amount Written Off	28	
	Add: Profit for the period	87	270
	Total (Rs)	2,993	2,934

Note : 4 Long Term Borrowings

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year(Rs. In 00's)
1	Vandevi Resource Pvt Ltd	17,056	15,648
2	Dharmesh N Shah	520	-
3	Vaishali N Shah	415	-
4	Total Holding & Finvest Pvt Ltd	-	232
	Total (Rs)	17,991	15,880



For ANUKRITI REALITY PRIVATE LIMITED
Dharmesh N. Shah

DIRECTOR

ANUKRITI REALITY PRIVATE LIMITED

Notes forming part of Financial Statements for the period ended 31st March, 2022

Note : 5 Other Current Liabilities

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year (Rs. In 00's)
1	Audit Fees Payable	50	150
2	Provision for Tax A.Y.2021-22	-	53
3	Provision for Tax A.Y.2022-23	16	-
4	O/s Salary	600	-
	Total (Rs)	666.14	202.52

Note : 6 Fixed Assets

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year (Rs. In 00's)
1	Occupancy Rights of Bhiwandi House Property	18,092.00	18,092.00
	Total (Rs)	18,092.00	18,092.00

Note : 7 Cash & Cash Equivalent

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year (Rs. In 00's)
1	Cash-in-Hand Cash Balance	13.89	63.88
	Sub Total (A)	13.89	63.88
2	Bank Balance HDFC Bank Bank of India A/c No. 009720110000324	2,623.35 1,921.09	- 60.82
	Sub Total (B)	4,544.44	60.82
	Total [A + B]	4,558.33	124.70

Note : 8 Other Non Current Assets

Sr. No	Particulars	Current Year(Rs. In 00's)	Previous Year (Rs. In 00's)
1	Rent Receivable from R H Lakhani	-	1,800
	Total (Rs)	-	1,800.00



For ANUKRITI REALITY PRIVATE LIMITED

Dharmesh N. Shel

DIRECTOR

ANUKRITI REALITY PRIVATE LIMITED

Notes forming part of Financial Statements for the period ended 31st March, 2022

Note : 9 Other Income

Sr. No	Particulars	Current Year(Rs. In	Previous Year (Rs. In 00's)
1	Rent Income	2,200	1,800
2	STCG	7	-
	Total (Rs)	2,207	1,800

Note : 10 Other Administrative Expenses

Sr. No	Particulars	Current Year(Rs. In	Previous Year (Rs. In 00's)
1	Audit Fees	50	50
2	Bank Charges	6.49	1.62
3	Expenses on shares	1	-
4	Interest paid	1,438	1,426
5	Roc Charges	9	-
6	Salary Expenses	600	-
	Total (Rs)	2,103.93	1,477.51



For ANUKRITI REALITY PRIVATE LIMITED
Dharmesh M. Shah
DIRECTOR