

A. Y. 2024 - 25

Name : Sudradh Constructions Pvt. Ltd.
Address : 231 - 233, Big Splash,
Sector - 17, Vashi
Navi Mumbai - 400703

Previous Year : 2023 - 2024
PAN : AABCS4595E
Ward/Circle :
Status : Domestic Company
D. O. I. : 10-Apr-1992

Statement of Income

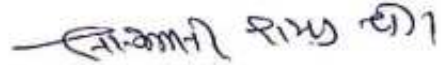
Profits and gains of Business or Profession

Net Profit Before Tax as per P & L a/c		-7,75,172
Add: Inadmissible expenses & Income not included		
Depreciation debited to P & L a/c		-
Income Tax		-
Total income from Business and Profession		-7,75,172
Less: Depreciation as per IT Act	2	-
<i>Income chargeable under the head "Business and Profession"</i>		-7,75,172
Less - Brought forward losses set off	3	-
Total Income (Rounded Off)		-7,75,172

Tax on Above

Add: Education Cess @ 4%

For Sudradh Constructions Pvt. Ltd.



Authorised Signatory

INDEPENDENT AUDITOR'S REPORT

To,
The Members of **Sudradh Construction Private Limited**,
204 Chandra Mahal, Room No. 23, 2nd Floor
Thakurdwar Road, Mumbai MH 400002

Report on the audit of the Financial Statements Opinion We have audited the accompanying Financial Statements of **Sudradh Construction Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, 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, 2024, its Profit/Loss, changes in equity and its cash flows 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 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 (ICAI) 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 ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements. Emphasis of Matter (It includes details related to but not limited to negative net worth, sudden disruptions in manufacturing or sales, any material change in business process, any unsecured loan granted to directors etc.)

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.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's 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 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 a 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 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 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 standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as 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.

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, is not applicable to us, hence Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable. 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 the Cash Flows Statement 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, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017; (



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 did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

iv. 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;

v. 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

vi. Based on audit procedures which we 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) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For: M/s S. B. Gandhi & Co
Chartered Accountants

Firm Registration Number- 10303/W

Membership Number- 031259

UDIN: 24031259BKHRII5955

Date: 09.09.2024

Place: Navi Mumbai



NOTES ON ACCOUNTING STANDARDS:

1. **AS 1. DISCLOSURE OF ACCOUNTING POLICIES:**
These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all the material aspects with the accounting standards notified under Section 211(3C) of the Companies Act, 1956 (Companies (Accounting Standards) Rules, 2006, as amended) and other relevant provisions of the Companies Act, 2013.
2. **AS. 2. VALUATION OF INVENTORIES:**
Inventories are valued at cost.
3. **AS.3. CASH FLOW STATEMENTS:**
Presented with the financial statements of the year.
4. **AS. 4. CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE:**
NIL
5. **AS. 5. NET PROFIT OR LOSS FOR THE PERIOD, PRIOR PERIOD ITEMS AND CHANGE IN ACCOUNTING POLICIES:**
Disclosed in financial statements and there is no change in accounting policy.
6. **AS. 6. DEPRECIATION ACCOUNTING:**
Depreciation is accounted on written down value method on fixed assets accounted historical cost.
7. **AS. 7. CONSTRUCTION CONTRACTS:**
Not Applicable.
8. **AS. 9. REVENUE RECOGNITION:**
Revenue and expenses accounted on accrual basis.
9. **AS. 10. ACCOUNTING OF FIXED ASSETS:**
Fixed assets are accounted on cost plus expenses on fixed assets.
10. **AS. 11. THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES:**
Not Applicable.
11. **AS. 12 ACCOUNTING OF GOVERNMENT GRANTS:**
Not Applicable.
12. **AS. 13 ACCOUNTING OF INVESTMENTS:**
Investments are accounted at cost.
13. **AS. 14. ACCOUNTING OF AMALGAMATION:**
Not applicable.



14. AS. 15. ACCOUNTING OF RETIREMENT BENEFITS IN THE FINANCIAL STATEMENTS OF EMPLOYERS EMPLOYEES BENEFITS (Revised)
No long term policy framed, but as and when paid on retirement are accounted in staff benefits/salaries.
15. AS. 16. BORROWING COSTS:
Not Applicable.
16. AS. 17. SEGMENT REPORTING:
Not Applicable.
17. AS. 18. RELATED PARTY DISCLOSURES:
Related parties disclosure is made in financial statements and self explanatory.
18. AS. 19. LEASES:
Not Applicable.
19. AS. 20. EARNING PER SHARE:
Disclosure is made in financial statements.
20. AS. 21. CONSOLIDATED FINANCIAL STATEMENTS:
Not applicable.
21. AS. 22. ACCOUNTING FOR TAXES ON INCOME:
Provision of Taxes are made as per the applicable Acts and assessed tax are provided as and when assessment orders received.
22. AS. 23. ACCOUNTING FOR INVESTMENTS IN ASSOCIATES IN CONSOLIDATED FINANCIAL STATEMENTS:
Not applicable.
23. AS. 24. DISCONTINUING OPERATIONS:
Not Applicable.
24. AS. 25. INTERIM FINANCIAL REPORTING:
Not Applicable.
25. AS. 26. INTANGIBLE ASSETS:
Not Applicable.
26. AS. 27. FINANCIAL REPORTING OF INTERESTS IN JOINT VENTURES:
Not Applicable.
27. AS. 28. IMPAIRMENT OF ASSETS:
Impaired assets, if any, discarded from fixed assets and written off in financial statements.
28. AS. 29. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:
Not Applicable.



SUDRADH CONSTRUCTION PRIVATE LIMITED

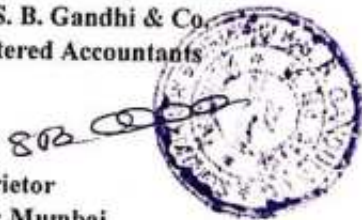
Balance Sheet As On 31st March, 2024

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	25,00,000	25,00,000
(b) Reserves and surplus	2	(1,26,64,908)	(1,18,89,736)
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	5,67,32,109	5,64,37,109
4 Current liabilities			
(a) Short Term Borrowings	4	95,25,00,565	95,25,00,565
(c) Other current liabilities	5	1,84,87,789	1,80,71,000
(d) Short-term provisions	6	47,200	35,400
TOTAL		1,01,76,02,755	1,01,76,54,338
B ASSETS			
1 Non-current assets			
(a) Non-current investments	7	10,73,37,135	10,73,37,135
(b) Long term loans and Advances	8	29,57,42,670	29,54,24,170
2 Current assets			
(a) Inventories	9	6,56,76,862	6,56,76,862
(b) Trade receivables	10	10,43,40,000	10,43,40,000
(c) Cash and cash equivalents	11	1,36,015	5,06,098
(d) Short-term loans and advances	12	44,43,70,072	44,43,70,072
TOTAL		1,01,76,02,755	1,01,76,54,338

See accompanying notes forming part of the financial statements

In terms of our report attached.

For S. B. Gandhi & Co.
Chartered Accountants



Proprietor
Place: Mumbai
Date: 09.09.2024
UDIN : 24031259BKHR115955

SUDRADH CONSTRUCTION PVT. LTD

(Handwritten signature)
Hansa L. Chheda

Laxmichand D. Chheda Hansa L. Chheda
(DIRECTOR) (DIRECTOR)
DIN - 00801282 DIN: 00801200



SUDRADH CONSTRUCTION PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars		Note No.	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
I	Revenue from operations (gross)		-	-
	Less: Excise Duty		-	-
	Revenue from operations (net)		-	-
I	Other Income	13	6,35,000	1,81,690
III	Total Income (I+II)		6,35,000	1,81,690
IV	Expenses			
	(a) Cost of materials consumed	18	-	-
	(b) Purchase of Stock in Trade			
	(a) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14	-	(49,78,195)
	(d) Employee benefits expenses		-	-
	(b) Finance costs	15	3,424	2,458
	(f) Depreciation and amortisation expenses		-	-
	(c) Other expenses	16	14,06,748	51,54,109
	Total Expenses		14,10,172	1,78,372
V	Profit before exceptional and extraordinary item and tax		(7,75,172)	3,318
VI	Exceptional Items		-	-
VIII	Extraordinary Items		-	-
IX	Profit before Tax		(7,75,172)	3,318
X	Tax Expense:			
	(a) Current tax expense		-	-
	(b) Deferred tax		-	-
XI	Profit / (Loss) for the period from continuing operations		(7,75,172)	3,318
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	(Loss) for the Period		(7,75,172)	3,318
XVI	Earning per equity share:			
	(1) Basic		(3.10)	0.01
	(2) Diluted		(3.10)	0.01

In terms of our report attached,
For S. B. Gandhi & Co.
Chartered Accountants

Proprietor
Place: Mumbai
Date: 09.09.2024

UDIN : 24031259BKHRI18935

SUDRADH CONSTRUCTION PVT. LTD

खमिचंद डी चहदा
Hansa L. Chheda

Laxmichand D. Chheda
(DIRECTOR)

DIN - 00801282

Hansa L. Chheda
(DIRECTOR)

DIN: 00801200

SUDRADH CONSTRUCTION PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH, 2024

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
7,50,000 Equity shares of Rs.10/- each with voting rights	7,50,000	75,00,000	7,50,000	75,00,000
(b) Issued, Subscribed and Paid up				
2,50,000 Equity shares of Rs.10/- each with voting rights	2,50,000	25,00,000	2,50,000	25,00,000
Total	2,50,000	25,00,000	2,50,000.00	25,00,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Laxmichand D. Chheda HUF	19,435	7.77%	10	1,94,350
Hansa L. chheda	24,500	9.80%	10	2,45,000
Meena Rajendra Chheda	48,955	19.58%	10	4,89,550
Bharati Harakhchand Savla	24,510	9.80%	10	2,45,100
Harakhchand Nanji Savla	24,500	9.80%	10	2,45,000
Damyanti Damji Chheda	24,500	9.80%	10	2,45,000
Maya Nitin Chheda	26,532	10.61%	10	2,65,320
Subham Com. Ent. Pvt. Ltd.	24,500	9.80%	10	2,45,000
Nimit Construction Pvt. Ltd.	24,500	9.80%	10	2,45,000
TOTAL	2,41,932	96.77%		24,19,320



NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Meena R. Chheda	48,955	19.58%	-
2	Hansa L. chheda	24,500	9.80%	-

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Meena R. Chheda	48,955	19.58%	-
2	Hansa L. chheda	24,500	9.80%	-

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 beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
25,00,000	-	-	-	25,00,000

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 beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
25,00,000	-	-	-	25,00,000

In terms of our report attached.

For S. B. Gandhi & Co
Chartered Accountants

Proprietor
Place: Mumbai
Date: 09.09.2024



SUDRADH CONSTRUCTION PVT. LTD

Laxmichand D. chehda
(DIRECTOR)
DIN - 00801282

Hansa L. Chheda
(DIRECTOR)
DIN: 00801200

(Handwritten signature)
Hansa L. Chheda

SUDRADH CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(1,18,89,736)	(1,18,93,054)
Add: Profit / (Loss) for the year	(7,75,172)	3,318
Closing balance	(1,26,64,908)	(1,18,89,736)
Total	(1,26,64,908)	(1,18,89,736)

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 & Relatives</u>		
Laxmichand D. Chheda	3,12,455	17,455
TOTAL - A	3,12,455	17,455
<u>Unsecured Loans from Others</u>		
Badala Group	67,00,000	67,00,000
Delta Mechons India Ltd.	5,47,754	5,47,754
Pravinchandra B. Nisar	1,10,950	1,10,950
Pravin Khimji Savla	1,10,950	1,10,950
Preet Sonal Inv. & Fin. Co. Pvt. Ltd.	18,00,000	18,00,000
Sonal Builders Pvt. Ltd.	4,71,50,000	4,71,50,000
TOTAL - B	5,64,19,654	5,64,19,654
GRAND TOTAL A + B	5,67,32,109	5,64,37,109



Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS		
Unity Small Finance Bank Ltd.	95,25,00,565	95,25,00,565
TOTAL	95,25,00,565	95,25,00,565

Note 5 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Sundry Creditors	4,16,789	-
Deposit - Kamal Banwait	1,00,000	1,00,000
Deposit - Anand G. Maharshi	2,50,000	2,50,000
Others (Booking Advance)	1,77,21,000	1,77,21,000
Total	1,84,87,789	1,80,71,000

Note 6 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 - Others		
TDS Payable A. Y. 2024-25	3,000	-
Audit Fees Payable	44,200	35,400
Total	47,200	35,400

In terms of our report attached.
For S. B. Gandhi & Co.
Chartered Accountants

SUDRADH CONSTRUCTION PVT. LTD

Proprietor
Place: Mumbai
Date: 09.09.2024



Laxmichand D. Chheda

Laxmichand D. Chheda
(DIRECTOR)
DIN - 00801282

Hansa L. Chheda

Hansa L. Chheda
(DIRECTOR)
DIN: 00801200



SUDRADH CONSTRUCTION PRIVATE LIMITED
Note 7 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Mitha Estates Pvt. Ltd. - Share	1,38,14,680	1,38,14,680
Unity Small Finance Bank Ltd. - Share	37,50,000	37,50,000
Primary Gold Bars	2,27,72,455	2,27,72,455
Trade Investment	6,70,00,000	6,70,00,000
Total	10,73,37,135	10,73,37,135

Note 8 LONG TERM LOANS & ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loans & Advances to Related Parties		
Laxmi Construction Co.	62,30,000	62,30,000
Mitha Estates Pvt. Ltd.	38,90,000	38,90,000
Nimit L. Chheda	4,16,000	
Total - A	1,05,36,000	1,01,20,000

Loans & Advances to Other Parties

Aasman Trading Pvt. Ltd.	50,00,000	50,00,000
A.K. Traders	98,00,000	98,00,000
Ashtavinayak Trading Co.	59,00,000	59,00,000
Bawa Developers Pvt. Ltd.	8,25,00,000	8,25,00,000
F.S. Chemicals Pvt. Ltd.	1,00,00,000	1,00,00,000
FSK Builders & Developers Pvt. Ltd.	12,88,500	12,88,500
Linion Trade Link	95,00,000	95,00,000
Pearl International	55,00,000	55,00,000
RAK Enterprises	96,00,000	96,00,000
Shah Umarshi Devji	1,00,000	1,00,000
Shubh Enterprises	11,00,000	11,00,000
Vital Trading & Investments Pvt. Ltd.	14,49,18,170	14,50,15,670
Total - A	28,52,06,670	28,53,04,170
Grand Total A + B	29,57,42,670	29,54,24,170

Note 9 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	6,56,76,862	6,56,76,862
Total	6,56,76,862	6,56,76,862



Note 11 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	84,821	4,56,321
B) Bank Balance	51,194	49,777
Total	1,36,015	5,06,098

Note 12 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.
Other Loans & Advances		
Advances for Plot No. 24/25, S/15, CBD	1,30,00,000	1,30,00,000
CODCO Ltd. Plot No. 23, S/15, CBD	42,98,57,126	42,98,57,126
Society Maintenance Receivable	15,12,946	15,12,946
Total	44,43,70,072	44,43,70,072

In terms of our report attached.

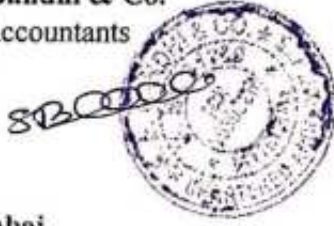
For **S. B. Gandhi & Co.**

Chartered Accountants

Proprietor

Place: Mumbai

Date: 09.09.2024



SUDRADH CONSTRUCTION PVT. LTD

Laxmichand D. Chheda
Hansa L. Chheda

Laxmichand D. Chheda

(DIRECTOR)

DIN - 00801282

Hansa L. Chheda

(DIRECTOR)

DIN: 00801200



SUDRADH CONSTRUCTION PRIVATE LIMITED

Note 10 TRADE RECEIVABLES
Figures For the Current 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	-	-	-	-	10,43,40,000	10,43,40,000
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	10,43,40,000	10,43,40,000

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	-	-	-	-	10,43,40,000	10,43,40,000
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	10,43,40,000	10,43,40,000



Note 16 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Power & Fuel	-	5,880
Maintenance- Rajkamal Bayside	2,68,615	4,75,010
Building Repair Fund- Rajkamal Bayside	10,07,847	
Repair & Maintenance	-	73,162
NMMC Property Tax	26,986	1,05,575
Compensation Paid	-	44,47,610
Total (A)	13,03,448	51,07,237
(B) INDIRECT EXPENSES		
Audit Fees	11,800	11,800
Brokerage & Commission	-	-
Legal & Professional Fees	90,000	-
ROC Filing Fees	1,500	1,500
Sundry Expenses	-	33,572
Total (B)	1,03,300	46,872
Total (A+B)	14,06,748	51,54,109

In terms of our report attached.

For S. B. Gandhi &
Chartered Accountants

Laxmichand D. Chheda

Proprietor

Place: Mumbai

Date: 09.09.2024



SUDRADH CONSTRUCTION PRIVATE LIMITED

Laxmichand D. Chheda
(DIRECTOR)
DIN - 00801282Hansa L. Chheda
(DIRECTOR)
DIN: 00801200