

# B S D & Co.

## Chartered Accountants

Branch Office Delhi : 810, 8th floor, Antriksh Bhawan, 22 Kasturba Gandhi Marg, New Delhi-110001(Delhi)  
Tel. : 011-43029888, E-mail : delhi@bsdgroup.in • Website : www.bsdgroup.in

### INDEPENDENT AUDITOR'S REPORT

#### To the Partners of SHINE GROW NEW FARIDABAD LLP

#### Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of **SHINE GROW NEW FARIDABAD LLP** ("the LLP"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2025, the Statement of Profit and Loss, and Cash Flow statement for the year ended and including a summary of the material 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 are prepared, in all material respect, in accordance with the Accounting Standards issued by the Institute of Chartered Accountant of India (ICAI) and in accordance with the accounting principal generally accepted in India.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the ICAI. 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 LLP in accordance with the ethical requirement that are relevant to our audit of the financial statements in India, we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Responsibilities of Designated Partners for the Financial Statements

Designated Partners are responsible for the preparation of the financial statements in accordance with the accounting principles generally accepted in India, and for the such internal control as Designated Partners determine the necessary to enable the preparation of financial statements that are free from material misstatement whenever due to fraud and error.

In preparing the financial statements, Designated Partners are responsible for assessing the LLP'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 designated partners either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

Designated Partners are also responsible for overseeing the LLP's financial reporting process.



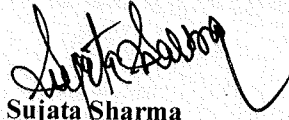
## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For **B S D & Co.**

Chartered Accountants

Firm Registration No. 000312S



**Sujata Sharma**

Partner

Membership No. 087919



**UDIN: 25087919BMLFNU3642**

Place: New Delhi

Date: 22<sup>nd</sup> May 2025

**SHINE GROW NEW FARIDABAD LLP**

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002

LLP Identification Number : AAV-0125

**Balance Sheet as at 31 March, 2025**

(Amount in Hundreds)

Particulars	Note No.	As at 31 March, 2025	As at 31 March, 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Partners' Funds</b>			
a) Partners' Capital Account			
i) Partners' Contribution	1A	<b>1,000.00</b>	1,000.00
ii) Partners' Current Account	1B	<b>202,925.00</b>	230,925.00
b) Reserve and Surplus	2	<b>511.04</b>	(14,152.44)
		<b>204,436.04</b>	217,772.56
<b>2. Current liabilities</b>			
a) Trades Payables	3	<b>7.50</b>	-
Total outstanding dues of Micro enterprises and small enterprises		-	-
Total outstanding dues of Creditors other than Micro enterprises and small enterprises		-	-
b) Other Current Liabilities	4	<b>600.00</b>	600.00
		<b>607.50</b>	600.00
<b>TOTAL</b>		<b>205,043.54</b>	218,372.56
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
a) Long Term Loans and Advances	5	<b>1,255.48</b>	1,150.00
		<b>1,255.48</b>	1,150.00
<b>2. Current Assets</b>			
b) Trade Receivables	6	<b>197,141.00</b>	197,141.00
c) Cash and Cash Equivalents	7	<b>6,647.06</b>	20,081.56
		<b>203,788.06</b>	217,222.56
<b>TOTAL</b>		<b>205,043.54</b>	218,372.56
Material Accounting Policies	A		

The note nos. 1-16 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of

**B S D & Co.**

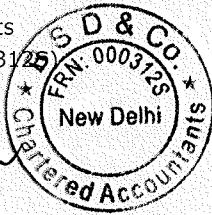
Chartered Accountants

(Firm's Reg. No. 0003125)

**Sujata Sharma**

Partner

M.No. 087919



For and on behalf of Shine Grow New Faridabad LLP

**Kapil Mangla**

(Designated Partner)

DIN: 08989305

**Rajneesh Pabbi**

(Designated Partner on

behalf of Omaxe Limited)

DIN: 03563078

Place : New Delhi

Date : 22 May, 2025

## SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002  
LLP Identification Number : AAV-0125

### Statement of Profit and Loss for the Year Ended 31st March 2025


(Amount in Hundreds)

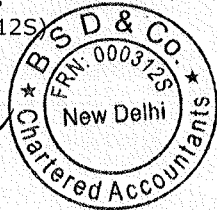
Particulars	Note No.	Year Ended 31 March, 2025	Year Ended 31 March, 2024
<b>Revenue</b>			
Revenue From Operations	8	15,000.00	18,000.00
Other Income	9	34.50	63.00
<b>TOTAL INCOME</b>		<b>15,034.50</b>	<b>18,063.00</b>
<b>Expenses</b>			
Other expenses	10	126.50	232.83
<b>TOTAL EXPENSES</b>		<b>126.50</b>	<b>232.83</b>
<b>Profit/(Loss) Before Tax</b>		<b>14,908.00</b>	<b>17,830.17</b>
Tax expenses	11	244.52	-
<b>Profit/(loss) for the Period</b>		<b>14,663.48</b>	<b>17,830.17</b>
Material Accounting Policies	A		

The note nos. 1-16 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of  
**B S D & Co.**  
Chartered Accountants  
(Firm's Reg. No. 000312S)

  
**Sujata Sharma**  
Partner  
M.No. 087919



For and on behalf of Shine Grow New Faridabad LLP

  
**Kapil Mangla**  
(Designated Partner)  
DIN: 08989305

  
**Rajneesh Pabbi**  
(Designated Partner on  
behalf of Omaxe Limited)  
DIN: 03563078

Place : New Delhi  
Date : 22 May, 2025

## SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002  
LLP Identification Number : AAV-0125

### Cash Flow Statement for the Year Ended 31 March, 2025

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
<b>A. Cash flow from operating activities</b>		
Profit/(Loss) for the year before tax	14,908.00	17,830.17
Interest on Income Tax Refund	(34.50)	(63.00)
<b>Operating profit/(loss) before working capital changes</b>	<b>14,873.50</b>	17,767.17
<b>Adjustments for working capital</b>		
Trade Receivable	-	16,200.00
Trade Payables	7.50	-
	<b>7.50</b>	16,200.00
<b>Cash (used in)/generated from operating activities</b>	<b>14,881.00</b>	33,967.17
Direct taxes (paid)/refund(net)	(315.50)	713.00
<b>Net cash (used in) / generated from operating activities</b>	<b>14,565.50</b>	34,680.17
<b>B. Cash flow from investing activities</b>	-	-
<b>C. Cash flow from financing activities</b>		
Withdrawals from Partner's current account	(28,000.00)	(27,000.00)
<b>Net cash (used in) / generated from Financing activities</b>	<b>(28,000.00)</b>	(27,000.00)
<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>(13,434.50)</b>	7,680.17
<b>Opening balance of cash and cash equivalents</b>	<b>20,081.56</b>	12,401.39
<b>Closing balance of cash and cash equivalents</b>	<b>6,647.06</b>	20,081.56

Material Accounting Policies

A

The note nos. 1-16 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of

**B S D & Co.**

Chartered Accountants

(Firm's Reg. No. 000312S)

**Sujata Sharma**

Partner

M.No. 087919



**Kapil Mangla**

(Designated Partner)

DIN: 08989305

**Rajneesh Pabbi**

(Designated Partner on

behalf of Omaxe Limited)

DIN: 03563078

Place : New Delhi

Date : 22 May, 2025

## SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002  
LLP Identification Number : AAV-0125

### A. Material accounting policies

#### 1. LLP information

Shine Grow New Faridabad LLP is an Subsidiary of Omaxe Limited . Registered address of the LLP is Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana- 121002

The LLP is into the Real estate Business.

#### 2. Material accounting policies

##### i) Basis of preparation of financial statements

The financial statements of the LLP are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) under the historical cost convention, as applicable to going concern, on accrual basis and the provision of LLP Act 2008.

##### ii) Revenue recognition

Revenue is recognised on accrual basis and measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers.

##### iii) Inventories

Land is valued at lower of cost and net realisable value. Cost is determined on average method. Cost includes cost of acquisition and all related costs.

##### iv) Fixed assets

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes purchase price and all other attributable cost to bring the assets to its working condition for the intended use.

##### v) Impairment of Assets

The LLP's assesses Assets at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the LLP's estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss.

##### vi) Provisions, contingent assets and contingent liabilities

A provision is recognized when:

- the LLP has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is 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 that the likelihood of outflow of resources is remote, no provision or disclosure is made.

##### vii) Income Tax

i. Provision for current tax is made based on the tax payable under the Income Tax Act, 1961.

ii. Deferred tax is recognised 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 profit.

Deferred tax Assets are recognized only when there is a reasonable certainty of their realization. Wherever there are unabsorbed depreciation or carried forward losses under Tax laws, Deferred tax assets are recognized only to the extent that there is virtual certainty of their realization.

##### viii) Significant management judgement in applying accounting policies and estimation of uncertainty

###### Significant management judgements

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

The following are significant management judgements in applying the accounting policies of the LLP that have the most significant effect on the financial statements.

###### (a) Revenue

Revenue is recognised on accrual basis and comprises of aggregate amounts of sale price agreed with customer and is recognised on the basis of cost of rights so transferred.

###### (b) Recognition of deferred tax assets

The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the LLP's future taxable income against which the deferred tax assets can be utilized.



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**SHINE GROW NEW FARIDABAD LLP**

Notes forming part of the Financial Statements for the year ended 31 March 2025

**Notes -1A Partners Contribution Account for the year ended 31 March, 2025****( Amount in Hundreds)**

S. No	Name of Partner	Agreed Contribution	Share of profit/ (loss)(%)	As at 1st April 2024	Introduced / contributed during the year	Withdrawals during the Year	Share of Profit/ (Loss) for the Year	As at 31st March 2025
1	Omaxe Ltd	999.90	99.99	999.90	-	-	-	999.90
2	Kapil Mangla	0.10	0.01	0.10	-	-	-	0.10
	<b>Total</b>	<b>1,000.00</b>	<b>100.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>

**Partners Contribution Account for the year ended 31 March, 2024****( Amount in Hundreds)**

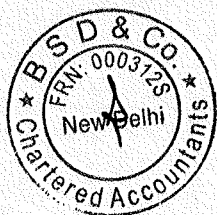
S. No	Name of Partner	Agreed Contribution	Share of profit/ (loss)(%)	As at 1st April 2023	Introduced / contributed during the year	Withdrawals during the Year	Share of Profit/ (Loss) for the Year	As at 31st March 2024
1	Omaxe Ltd	999.90	99.99	999.90	-	-	-	999.90
2	Kapil Mangla	0.10	0.01	0.10	-	-	-	0.10
	<b>Total</b>	<b>1,000.00</b>	<b>100.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>

**Notes -1B Partners Current Account for the year ended 31 March, 2025****( Amount in Hundreds)**

S. No	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2024	Introduced / contributed during the year	Withdrawals during the Year	Share of Profit/ (Loss) for the Year	As at 31st March 2025
1	Omaxe Ltd	99.99%	230,925.00	-	28,000.00	-	202,925.00
2	Kapil Mangla	0.01%	-	-	-	-	-
	<b>Total</b>	<b>100.00%</b>	<b>230,925.00</b>	<b>-</b>	<b>28,000.00</b>	<b>-</b>	<b>202,925.00</b>

**Partners Current Account for the year ended 31 March, 2024****( Amount in Hundreds)**

S. No	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2023	Introduced / contributed during the year	Withdrawals during the Year	Share of Profit/ (Loss) for the Year	As at 31st March 2024
1	Omaxe Ltd	99.99%	257,925.00	-	27,000.00	-	230,925.00
2	Kapil Mangla	0.01%	-	-	-	-	-
	<b>Total</b>	<b>100.00%</b>	<b>257,925.00</b>	<b>-</b>	<b>27,000.00</b>	<b>-</b>	<b>230,925.00</b>



**2. RESERVE AND SURPLUS**

(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
<b>Undistributed Surplus / (Deficit)</b>		
Opening Balances	(14,152.44)	(31,982.61)
Profit/(Loss) for the period	14,663.48	17,830.17
	511.04	(14,152.44)

**3. TRADE PAYABLES**

(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
<b>Total outstanding dues of micro enterprises and small enterprises</b>	7.50	-
<b>Total(A)</b>	7.50	-
<b>Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	-	-
<b>Total(B)</b>	-	-
<b>Total(A+B)</b>	7.50	-

**3.1 Trade Payable ageing schedule as on March 31, 2025**

(Amount in Hundreds)

Particulars	Outstanding for the following periods from the due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	7.50	-	-	-	7.50
(ii) Others	-	-	-	-	-	-
<b>Total</b>	-	7.50	-	-	-	7.50

**Note - 3.2**

The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available.

(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
The principal amount remaining unpaid to any supplier as at the end of each accounting year	7.50	-
The Interest due thereon remaining unpaid to supplier as at the end of each accounting year	-	-
Payment made to suppliers (other than interest) beyond appointed day during the year	-	-
The amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed date during the year) but without adding the interest specified under MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year, and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-

**4. OTHER CURRENT LIABILITIES**

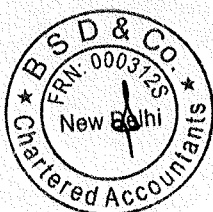
(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
Audit fee payable	100.00	100.00
Other Payable	500.00	500.00
	600.00	600.00

**5. LONG TERM LOANS AND ADVANCES**

(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
Other Loans and Advances		
- TDS Receivable	1,255.48	1,150.00
	1,255.48	1,150.00



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**6. TRADE RECEIVABLE**

( Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
<b>Trade receivables</b>		
- Unsecured Considered good	<b>197,141.00</b>	197,141.00
	<b>197,141.00</b>	197,141.00

**Note- 6.1 Ageing of Trade Receivable as at 31st March, 2025 is as follows:**

( Amount in Hundreds)

Particular	Outstanding for the following periods from the due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivable - Considered Good	-	-	-	-		197,141.00	197,141.00
<b>Total</b>	-	-	-	-	-	<b>197,141.00</b>	<b>197,141.00</b>

**Ageing of Trade Receivable as at 31st March, 2024 is as follows:**

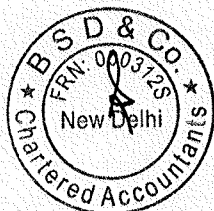
( Amount in Hundreds)

Particular	Outstanding for the following periods from the due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivable - Considered Good	-	-	-	-	197,141.00	-	<b>197,141.00</b>
<b>Total</b>	-	-	-	-	<b>197,141.00</b>	-	<b>197,141.00</b>

**7. CASH & CASH EQUIVALENTS**

( Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
Balance with Banks:		
- On Current Accounts	<b>4,726.96</b>	18,160.46
- Cash on Hand	<b>1,920.10</b>	1,921.10
	<b>6,647.06</b>	20,081.56



**8. REVENUE FROM OPERATIONS**

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
Consultancy and Support Services	15,000.00	5,000.00
Referral Fees Received	-	13,000.00
	15,000.00	18,000.00

**9. OTHER INCOME**

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
Interest on Income Tax Refund	34.50	63.00
	34.50	63.00

**10. OTHER EXPENSES**

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
<b>Administrative expenses</b>		
Legal & professional charges	7.50	26.55
Auditors remunerations *	118.00	142.78
Rates and taxes	1.00	63.50
	126.50	232.83

**\* AUDITOR'S REMUNERATION**

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
<b>As Auditor</b>		
Audit Fees	118.00	118.00
<b>In Other capacity</b>		
Certification charges	-	24.78
	118.00	142.78

**11. INCOME TAX**

(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
<b>Tax expenses comprises of :</b>		
Current Income Tax	244.52	-
	244.52	-

The major component of income tax expenses and the reconciliation of expected tax expenses based on the domestic effective tax rate of LLP and reported tax expense in statement of profit and loss are as follows :

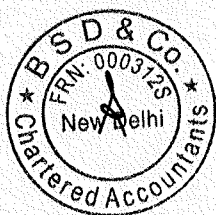
(Amount in Hundreds)

Particulars	Year Ended 31 March, 2025	Year Ended 31 March, 2024
Accounting profit/(loss) before tax	14,908.00	17,830.17
Applicable tax rate	31.20%	31.20%
Computed tax expenses	4,651.30	5,563.00
Tax adjusted on account of adjustment of brought forward losses	(4,406.78)	(5,563.00)
<b>Current Tax</b>		
<b>Provisions(A)</b>	244.52	-
Tax expense recognised in statement	244.52	-

**12. CONTINGENT LIABILITIES & COMMITMENTS**

(Amount in Hundreds)

Particulars	As at 31 March, 2025	As at 31 March, 2024
Contingent Liabilities & Commitments	NIL	NIL



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### 13. Ratio Analysis

Particular	Numerator	Denominator	Ratio		Change (in %)	Explanation
			F.Y. 2024-25	F.Y. 2023-24		
Current Ratio (in times)	Total Current assets	Total Current liabilities	335.45	362.04	-7.34%	N.A
Debt Equity Ratio(in times)	Debt consist of borrowings and lease liabilities	Total Equity	N.A	N.A	N.A	N.A
Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes+ Non -cash operating expenses +interest+Other non- cash adjustments	Debt Service= Interest and lease payments+ Principal repayments	N.A	N.A	N.A	N.A
Return On Equity Ratio (in %)	Profit for the year less Preference dividend ( if any)	Average total equity	6.95%	8.02%	-13.34%	N.A
Inventory Turnover Ratio(in times)	Cost of goods sold or sales	Average Inventory	N.A	N.A	N.A	N.A
Trade Receivable turnover ratio (in times)	Net Credit Sales	Average Trade receivables	0.08	0.09	-11.11%	N.A
Trade payables turnover ratio (in times)	Net Credit Purchase	Average Trade payables	N.A	N.A	N.A	N.A
Net Capital turnover ratio (in times)	Net Sales	Working Capital = (Total current assets less Total current liabilities)	0.07	0.08	-12.50%	N.A
Net Profit ratio ( in %)	Net Profit	Net Sales	97.76%	99.06%	-1.31%	N.A
Return on Capital Employed ( in %)	Profit before tax and finance costs	Capital Employed = Total assets - total current liabilities	7.29%	8.19%	-10.99%	N.A
Return on Investment (in %)	Income generated from invested fund	Average invested fund in treasury investments	N.A	N.A	N.A	N.A



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#### 14. Related Parties

##### A. Name of Related Parties

1. Guild Builders Private Limited (Holding Company of Designated Partner namely Omaxe Limited)
2. Omaxe Limited ( Designated Partner )
3. Kapil Mangla (Designated Partner )
4. Rajneesh Pabbi (Designated Partner on behalf of Omaxe Limited)

##### B. Summary of transactions with related parties

(Amount in Hundreds)

Transaction	Year ended	Omaxe Limited	Total
Amount Paid	<b>March 31, 2025</b>	<b>28,000.00</b>	<b>28,000.00</b>
	March 31, 2024	27,000.00	27,000.00
<b>Balance Outstanding</b>	<b>As at</b>		
Amount Payable	<b>March 31, 2025</b>	<b>202,925.00</b>	<b>202,925.00</b>
	March 31, 2024	230,925.00	230,925.00

#### 15. Additional regulatory information required by Schedule-III of Companies Act 2013

i) Relationship with struck off companies: The LLP do not have any relationship with companies struck off under section 248 of Companies Act 2013 or Section 560 of Companies Act 1956.

ii) Details of Benami Property: No proceeding have been initiated or are pending against the LLP for holding any Benami property uder Benami Transaction (Prohibition) Act 1988 and the Rules made thereunder.

iii) Compliance with numbers of layer of Companies: The LLP has complied with the number of layers prescribed under Companies Act 2013.

iv) Compliance with approved Scheme of Arrangement: The LLP has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

v) Undisclosed Income: There is no income surrendered or disclosed as income during current or previous year in the tax assessment under the Income Tax Act 1961 that has not been recorded in books of accounts.

vi) Details of Crypto Currency or Virtual Currency: The LLP has not traded or invested in crypto currency or virtual currency during the current or previous year.

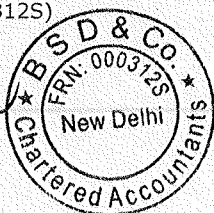
16. Previous year figures has been regrouped / reclassified where necessary to conform with current year's classification.

The note nos. 1-16 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of  
**B S D & Co.**  
Chartered Accountants  
(Firm's Reg. No. 000312S)

**Sujata Sharma**  
Partner  
M.No. 087919



For and on behalf of Shine Grow New Faridabad LLP

**Kapil Mangla**  
(Designated Partner)  
DIN: 08989305

**Rajneesh Pabbi**  
(Designated Partner on  
behalf of Omaxe Limited)  
DIN: 03563078

Place : New Delhi  
Date : 22 May, 2025

# SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002

LLP Identification Number : AAV-0125

## Ind AS Balance Sheet as at March 31,2025

(Rupees in Hundreds)

Particulars	Note	As at March 31,2025	As at March 31,2024
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
a) Non-current Tax Assets (Net)	1	1,255.48	1,150.00
		1,255.48	1,150.00
<b>Current Assets</b>			
a) Trade Receivables	2	197,141.00	197,141.00
b) Financial Assets			
i) Cash and Cash Equivalents	3	6,647.06	20,081.56
		203,788.06	217,222.56
<b>TOTAL</b>		205,043.54	218,372.56
<b>EQUITY AND LIABILITIES</b>			
<b>Partners' Funds</b>			
a) Partners' Capital Account			
i) Partners' Contribution	4A	1,000.00	1,000.00
ii) Partners' Current Account	4B	202,925.00	230,925.00
c) Reserve and Surplus	5	511.04	(14,152.44)
		204,436.04	217,772.56
<b>Current liabilities</b>			
a) Financial Liabilities			
i) Trades Payables			
Total outstanding dues of Micro enterprises and small enterprises	6	7.50	-
Total outstanding dues of Creditors other than Micro enterprises and small enterprises		-	-
b) Other Current Liabilities	7	600.00	600.00
		607.50	600.00
<b>TOTAL</b>		205,043.54	218,372.56
Material accounting policies	A		

The note nos. 1-18 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of

**B S D & Co.**

Chartered Accountants

Regn. No. 000312S

*Sujata Sharma*

**Sujata Sharma**

Partner

M.No. 087919

For and on behalf of Shine Grow New Faridabad LLP

*Rajneesh Rabbhi*

**Rajneesh Rabbhi**

(Designated Partner on

behalf of Omaxe Limited)

DIN: 03563078

*Kapil Mangla*

**Kapil Mangla**

(Designated Partner)

DIN: 08989305

Place :New Delhi

Date : May 22, 2025

## SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002  
LLP Identification Number : AAV-0125

### Ind AS Statement of Profit and Loss for the Year Ended March 31,2025

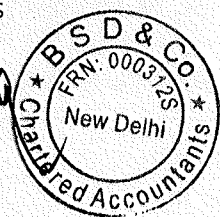

(Rupees in Hundreds)

Particulars	Note No.	Year Ended March 31,2025	Year Ended March 31,2024
<b>Revenue</b>			
Revenue from Operations	8	15,000.00	18,000.00
Other Income	9	34.50	63.00
<b>TOTAL INCOME</b>		<b>15,034.50</b>	<b>18,063.00</b>
<b>Expenses</b>			
Other expenses	10	126.50	232.83
<b>TOTAL EXPENSES</b>		<b>126.50</b>	<b>232.83</b>
<b>Profit/(Loss) Before Tax</b>		<b>14,908.00</b>	<b>17,830.17</b>
Tax expenses	11		
Current tax		244.52	-
Deferred tax			
<b>Profit/(loss) After Tax (A)</b>		<b>14,663.48</b>	<b>17,830.17</b>
<b>Other comprehensive Income</b>			
Tax on above items		-	-
<b>Total other comprehensive Income (B)</b>		-	-
<b>Total comprehensive Income for the Period (A+B)</b>		<b>14,663.48</b>	<b>17,830.17</b>
Material accounting policies	A		

The note nos. 1-18 form an integral part of financial statements.


As per our report of even date attached

For and on behalf of  
**B S D & Co.**  
Chartered Accountants  
Regn. No. 000312S



**Sujata Sharma**  
Partner  
M.No. 087919

For and on behalf of Shine Grow New Faridabad LLP



**Rajneesh Pabbi**  
(Designated Partner on  
behalf of Omaxe Limited)  
DIN: 03563078



**Kapil Mangla**  
(Designated Partner)  
DIN: 08989305

Place :New Delhi  
Date : May 22, 2025

**SHINE GROW NEW FARIDABAD LLP**

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002

LLP Identification Number : AAV-0125

**Ind AS Cash Flow Statement for the Year Ended March 31,2025**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
<b>A. Cash flow from operating activities</b>		
Profit/(Loss) for the year before tax	14,908.00	17,830.17
Interest on Income Tax Refund	(34.50)	(63.00)
<b>Operating profit/(loss) before working capital changes</b>	<b>14,873.50</b>	<b>17,767.17</b>
<b>Adjustments for working capital</b>		
Trade Receivable	-	16,200.00
Trade Payables	7.50	-
	7.50	16,200.00
<b>Cash (used in)/generated from operating activities</b>	<b>14,881.00</b>	<b>33,967.17</b>
Direct taxes (paid)/refund	(315.50)	713.00
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>14,565.50</b>	<b>34,680.17</b>
<b>B. Cash flow from investing activities (B)</b>	-	-
<b>C. Cash flow from financing activities</b>		
Withdrawals from current account	(28,000.00)	(27,000.00)
<b>Net cash (used in) / generated from Financing activities (C)</b>	<b>(28,000.00)</b>	<b>(27,000.00)</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>(13,434.50)</b>	<b>7,680.17</b>
<b>Opening balance of cash and cash equivalents</b>	<b>20,081.56</b>	<b>12,401.39</b>
<b>Closing balance of cash and cash equivalents</b>	<b>6,647.06</b>	<b>20,081.56</b>

**COMPONENTS OF CASH AND CASH EQUIVALENTS**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
Cash on hand	1,920.10	1,921.10
Balance with Bank	4,726.96	18160.46
<b>Cash and cash equivalents at the end of the year(refer note 3)</b>	<b>6,647.06</b>	<b>20,081.56</b>

**DISCLOSURE AS REQUIRED BY IND AS 7****Reconciliation of liabilities arising from financing activities**

There are no liabilities arising from financing activities,hence reconciliation of liabilities arising from financing activities have not been given.

Material accounting policies

A

The note nos. 1-18 form an integral part of financial statements.

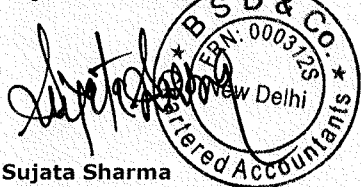
As per our report of even date attached

For and on behalf of

**B S D & Co.**

Chartered Accountants

Regn. No. 000312S



**Sujata Sharma**  
Partner  
M.No. 087919

Place :New Delhi  
Date : May 22, 2025

For and on behalf of Shine Grow New Faridabad LLP

**Rajneesh Pabbi**  
(Designated Partner on  
behalf of Omaxe Limited)  
DIN: 03563078

**Kapil Mangla**  
(Designated Partner)  
DIN: 08989305

## SHINE GROW NEW FARIDABAD LLP

Regd. Office: Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002  
LLP Identification Number : AAV-0125

### A. Material accounting policies

#### 1. LLP information

Shine Grow New Faridabad LLP is an Subsidiary of Omaxe Limited. Registered address of the LLP is Ground Floor, Omaxe World Street, Sales office, Sector 79 Faridabad Haryana 121002

The LLP is into the Real estate Business.

#### 2. Material accounting policies

##### i) Basis of preparation of financial statements

The financial statements of the LLP have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 ('Ind AS') issued by Ministry of Corporate Affairs ('MCA'). The LLP has uniformly applied the accounting policies during the period presented.

The financial statements have been prepared on a going concern basis in accordance with accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost basis except for certain financial assets, financial liabilities, derivative financial instruments and share based payments which are measured at fair values as explained in relevant accounting policies.

The financial statements are presented in Rupees and all values are rounded to the nearest hundred, except when otherwise indicated.

##### ii) Revenue recognition

Revenue is recognised on accrual basis and measured at the transaction price of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers.

##### Real estate projects

The LLP derives revenue from execution of real estate projects. Revenue from Real Estate project is recognised in accordance with Ind AS 115 which establishes a comprehensive framework in determining whether how much and when revenue is to be recognised.

Revenue from real estate projects are recognised upon transfer of control of promised real estate property to customer at an amount that reflects the consideration which the LLP expects to receive in exchange for such booking.

##### iii) Inventories

Land is valued at lower of cost and net realisable value. Cost is determined on average method. Cost includes cost of acquisition and all related costs.

##### iv) Impairment of Non Financial Assets

The LLP assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the LLP estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss.

##### v) Financial Instruments

###### a) Financial Assets

###### Initial recognition and measurement

Financial assets are recognised when the LLP becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs. However, trade receivables that do not contain a significant financing component are measured at transaction price.

###### Subsequent measurement

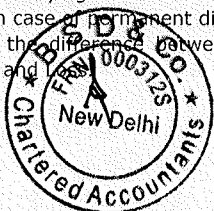
(1) Financial instruments at amortised cost – the financial instrument is measured at the amortised cost if both the following conditions are met:

- (a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- (b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the Principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. All other debt instruments are measured at Fair Value through other comprehensive income or Fair value through profit and loss based on LLP's business model.

(2) Investment in equity instruments of subsidiaries (including partnership firms), joint ventures and associates:

Investment in equity instruments of subsidiaries, joint ventures and associates are stated at cost as per IND AS 27 'Separate Financial Statements'. Where the carrying amount of an investment is greater than its estimated recoverable amount, it is assessed for recoverability and in case of permanent diminution, provision for impairment is recorded in statement of Profit and Loss. On disposal of investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Profit and Loss.



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(3) Other Equity investments – All other equity investments in scope of IND AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the LLP decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The LLP makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

#### **De-recognition of financial assets**

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the LLP has transferred its rights to receive cash flows from the asset.

#### **b) Financial liabilities**

##### **Initial recognition and measurement**

All financial liabilities are recognised initially at fair value and transaction cost that are attributable to the acquisition of the financial liabilities are also adjusted. These liabilities are classified as amortised cost.

##### **Subsequent measurement**

Subsequent to initial recognition, these liabilities are measured at amortised cost using the effective interest method. These liabilities include borrowings and deposits.

#### **De-recognition of financial liabilities**

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or on the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

#### **c) Impairment of financial assets**

The LLP assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the LLP applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

#### **vi) Fair value measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The LLP uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs:

- Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the financial statements on a recurring basis, the LLP determines whether transfer have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosure, the LLP has determined classes of assets and liabilities on the basis of nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

#### **vii) Cash and Cash Equivalents**

Cash and Cash equivalent in the balance sheet comprises cash at bank and cash on hand, which are subject to an insignificant change in value.

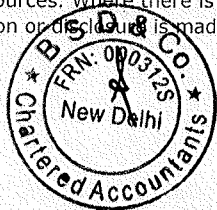
The amendment to Ind AS-7 requires entities to provide disclosure of change in the liabilities arising from financing activities, including both changes arising from cash flows and non cash changes (such as foreign exchange gain or loss).

#### **viii) Provisions, contingent assets and contingent liabilities**

A provision is recognized when:

- the LLP has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is 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 that the likelihood of outflow of resources is remote, no provision or disclosure is made.



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#### **ix) Earnings per share**

Basic earnings per share are calculated by dividing the Net Profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the Net Profit for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity share.

#### **x) Income Tax**

i. Provision for current tax is made based on the tax payable under the Income Tax Act, 1961. Current income tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity)

ii. Deferred tax is recognised 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 profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

#### **xi) Classification of assets and liabilities into current and non-current**

The Management classifies assets and liabilities into current and non-current categories based on its operating cycle.

#### **xii) Significant management judgement in applying accounting policies and estimation of uncertainty**

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

#### **Significant management judgements**

The following are significant management judgements in applying the accounting policies of the LLP that have the most significant effect on the financial statements.

##### **(a) Revenue**

Revenue is recognised on accrual basis and comprises of aggregate amounts of sale price agreed with customer and is recognised on the basis of cost of rights so transferred.

##### **(b) Recognition of deferred tax assets**

The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the LLP's future taxable income against which the deferred tax assets can be utilized.

##### **(c) Evaluation of indicators for impairment of assets**

The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets

##### **(d) Provisions**

At each balance sheet date based on management judgement, changes in facts and legal aspects, the LLP assesses the requirement of provisions against the outstanding contingent liabilities. However the actual future outcome may be different from this judgement.

#### **Significant estimates**

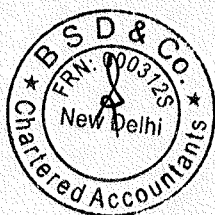
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, are described below. The LLP based its assumptions and estimates on parameters available when the financial statements were prepared.

##### **(a) Net realizable value of inventory**

The determination of net realisable value of inventory involves estimates based on prevailing market conditions, current prices and expected date of commencement and completion of the project, the estimated future selling price, cost to complete projects and selling cost. The LLP also involves specialist to perform valuations of inventories, wherever required.

##### **(b) Fair value measurement disclosures**

Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available). This involves developing estimates and assumptions consistent with how market participants would price the instrument.



A handwritten signature in black ink.

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**1. NON-CURRENT TAX ASSETS**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
Direct taxes refundable (net of provisions)	1,255.48	1,150.00
	1,255.48	1,150.00

**2. TRADE RECEIVABLES**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
Trade receivables		
- Unsecured Considered good	197,141.00	197,141.00
	197,141.00	197,141.00

**Note- 2.1 Ageing of Trade Receivable as at March 31,2025 is as follows:**

(Rupees in Hundreds)

Particular	Outstanding for the following periods from the due date of payment						Total
	Not Due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivable- Considered Good	-	-	-	-	-	197,141.00	197,141.00
<b>Total</b>	-	-	-	-	-	197,141.00	197,141.00

**Ageing of Trade Receivable as at March 31,2024 is as follows:**

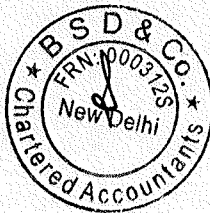
(Rupees in Hundreds)

Particular	Outstanding for the following periods from the due date of payment						Total
	Not Due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivable- Considered Good	-	-	-	-	197,141.00	-	197,141.00
<b>Total</b>	-	-	-	-	197,141.00	-	197,141.00

**3. CASH & CASH EQUIVALENTS**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
Balance with Banks:		
- On Current Accounts	4,726.96	18,160.46
Cash on Hand	1,920.10	1,921.10
	6,647.06	20,081.56



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**SHINE GROW NEW FARIDABAD LLP**

Notes forming part of the Financial Statements for the year ended March 31,2025

**Notes -4A Partners Contribution Account for the year ended March 31,2025**

(Rupees in Hundreds)

S. No	Name of Partner	Agreed Contribution	Share of profit/(loss) (%)	As at April 01, 2024	Introduced /contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit/ (Loss) for the year	As at March 31, 2025
1	Omaxe Ltd	999.90	99.99	999.90	-	-	-	-	-	999.90
2	Kapil Mangla	0.10	0.01	0.10	-	-	-	-	-	0.10
	<b>Total</b>	<b>1,000.00</b>	<b>100.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>

**Partners Contribution Account for the year ended March 31,2024**

(Rupees in Hundreds)

S. No	Name of Partner	Agreed Contribution	Share of profit/(loss) (%)	As at April 01, 2023	Introduced /contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit/(Loss) for the year	As at March 31, 2024
1	Omaxe Ltd	999.90	99.99	999.90	-	-	-	-	-	999.90
2	Kapil Mangla	0.10	0.01	0.10	-	-	-	-	-	0.10
	<b>Total</b>	<b>1,000.00</b>	<b>100.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>

**Notes -4B Partners Current Account for the year ended March 31,2025**

(Rupees in Hundreds)

S. No	Name of Partner	Share of profit/(loss) (%)	As at April 01, 2024	Introduced /contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit/ (Loss) for the year	As at March 31, 2025
1	Omaxe Ltd	99.99	230,925.00	-	-	-	28,000.00	-	202,925.00
2	Kapil Mangla	0.01	-	-	-	-	-	-	-
	<b>Total</b>	<b>100.00</b>	<b>230,925.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000.00</b>	<b>-</b>	<b>202,925.00</b>

**Partners Current Account for the year ended March 31,2024**

(Rupees in Hundreds)

S. No	Name of Partner	Share of profit/(loss) (%)	As at April 01, 2023	Introduced /contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit/ (Loss) for the year	As at March 31, 2024
1	Omaxe Ltd	99.99	257,925.00	-	-	-	27,000.00	-	230,925.00
2	Kapil Mangla	0.01	-	-	-	-	-	-	-
	<b>Total</b>	<b>100.00</b>	<b>257,925.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,000.00</b>	<b>-</b>	<b>230,925.00</b>

**5. RESERVES AND SURPLUS**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
<b>Undistributed Surplus/(Deficit)</b>		
Opening Balances	(14,152.44)	(31,982.61)
Profit/(Loss) for the year	14,663.48	17,830.17
	<b>511.04</b>	<b>(14,152.44)</b>

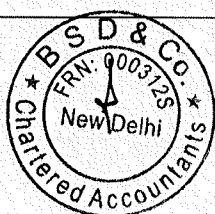
**5.1 Nature & Purpose of Reserve****Retained Earnings**

Represents Surplus/ (Deficit) in statement of Profit and Loss accumulated as on balance sheet date.

**6. CURRENT TRADE PAYABLES**

(Rupees in Hundreds)

Particulars	As at March 31,2025	As at March 31,2024
<b>Total outstanding dues of micro enterprises and small enterprises</b>	<b>7.50</b>	<b>-</b>
<b>Total(A)</b>	<b>7.50</b>	<b>-</b>
<b>Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	<b>-</b>	<b>-</b>
<b>Total(B)</b>	<b>-</b>	<b>-</b>
<b>Total(A+B)</b>	<b>7.50</b>	<b>-</b>



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**6.1 Trade Payable ageing schedule as on March 31, 2025**

(Rupees in Hundreds)

Particulars	Outstanding for the following periods from the due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	7.50	-	-	-	7.50
(ii) Others	-	-	-	-	-	-
<b>Total</b>	-	7.50	-	-	-	7.50

**Note 6.2**

The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available.

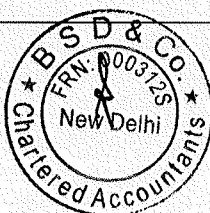
(Rupees in Hundreds)

Particulars	As at March 31, 2025	As at March 31, 2024
The principal amount remaining unpaid to any supplier as at the end of each accounting year	7.50	-
The Interest due thereon remaining unpaid to supplier as at the end of each accounting year	-	-
Payment made to suppliers (other than interest) beyond appointed day during the year	-	-
The amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed date during the year) but without adding the interest specified under MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year, and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-

**7. CURRENT OTHER FINANCIAL LIABILITIES**

(Rupees in Hundreds)

Particulars	As at March 31, 2025	As at March 31, 2024
Audit fee payable	100.00	100.00
Other Payable	500.00	500.00
	<b>600.00</b>	<b>600.00</b>



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**8. REVENUE FROM OPERATIONS**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
Consultancy and Support Services	15,000.00	5,000.00
Referral Fees Received	-	13,000.00
<b>Total</b>	<b>15,000.00</b>	<b>18,000.00</b>

**Note 8.1 Timing of revenue recognition**

(Rupees in Hundreds)

Particulars	Year ended March 31,2025	Year ended March 31,2024
Revenue recognition at a point of time	15,000.00	18,000.00
Revenue recognition over a period of time	-	-
<b>Total</b>	<b>15,000.00</b>	<b>18,000.00</b>

**Note 8.2 Disaggregation of revenue is as below:-**

(Rupees in Hundreds)

Nature of Revenue	Year Ended March 31,2025			Year Ended March 31,2024		
	Operating Revenue	Other Operating Revenue	Total	Operating Revenue	Other Operating Revenue	Total
Others	-	15,000.00	15,000.00	-	18,000.00	18,000.00
<b>Total</b>	<b>-</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>-</b>	<b>18,000.00</b>	<b>18,000.00</b>

**9. OTHER INCOME**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
Interest on Income Tax Refund	34.50	63.00
	<b>34.50</b>	<b>63.00</b>

**10. OTHER EXPENSES**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
<b>Administrative expenses</b>		
Legal & professional charges	7.50	26.55
Auditor's Remuneration *	118.00	142.78
Rates and taxes	1.00	63.50
	<b>126.50</b>	<b>232.83</b>

**\* AUDITOR'S REMUNERATION**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
<b>As Auditor</b>		
Audit Fees	118.00	118.00
<b>In other capacity</b>		
Certification charges	-	24.78
	<b>118.00</b>	<b>142.78</b>

**11. TAX EXPENSES**

(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
<b>Tax expenses comprises of :</b>		
Current Income Tax	244.52	-
Deferred tax	-	-
	<b>244.52</b>	<b>-</b>

The major component of Income tax expenses and the reconciliation of expected tax expenses based on the domestic effective tax rate of LLP and reported tax expense in statement of profit and loss are as follow:

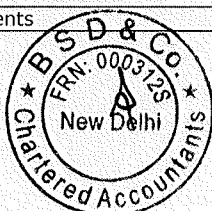
(Rupees in Hundreds)

Particulars	Year Ended March 31,2025	Year Ended March 31,2024
<b>Accounting profit/(loss) before tax</b>	<b>14,908.00</b>	<b>17,830.17</b>
Applicable tax rate	31.20%	31.20%
Computed tax expenses	4,651.30	5,563.01
Tax adjusted on account of adjustment of brought forward losses	(4,406.78)	(5,563.01)
<b>Current Tax Provisions</b>	<b>244.52</b>	<b>-</b>
Tax expenses recognised in statement of profit and loss	<b>244.52</b>	<b>-</b>

**12. CONTINGENT LIABILITIES & COMMITMENTS**

(Rupees in Hundreds)

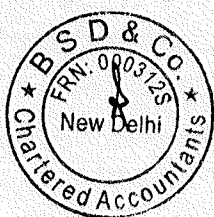
Particulars	As at March 31,2025	As at March 31,2024
Contingent Liabilities & Commitments	NIL	NIL



*[Handwritten signatures]*

### 13. RATIO ANALYSIS

Particular	Numerator	Denominator	Ratio		Change (in percentage)	Explanation
			F.Y. 2024-25	F.Y. 2023-24		
Current Ratio (in times)	Total Current assets	Total Current liabilities	335.45	362.04	-7.34%	N.A
Debt Equity Ratio (in times)	Debt consist of borrowings and lease liabilities	Total Equity	N.A	N.A	N.A	N.A
Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes+ Non - cash operating expenses +interest+Other non-cash adjustments	Debt Service= Interest and lease payments+ Principal repayments	N.A	N.A	N.A	N.A
Return On Equity Ratio(in %)	Profit for the year less Preference dividend( if any)	Average total equity	6.95%	8.02%	-13.34%	N.A
Inventory Turnover Ratio (in times)	Cost of goods sold or sales	Average Inventory	N.A	N.A	N.A	N.A
Trade Receivable turnover ratio (in times)	Net Credit Sales	Average Trade receivables	0.08	0.09	-11.11%	N.A
Trade payables turnover ratio (in times)	Net Credit Purchase	Average Trade payables	N.A	N.A	N.A	N.A
Net Capital turnover ratio (in times)	Net Sales	Working Capital = (Total current assets less Total current liabilities)	0.07	0.08	-12.50%	N.A
Net Profit ratio (in %)	Net Profit	Net Sales	97.76%	99.06%	-1.31%	N.A
Return on Capital Employed( in %)	Profit before tax and finance costs	Capital Employed = Total assets - total current liabilities	7.29%	8.19%	-10.99%	N.A
Return on Investment (in %)	Income generated from invested fund	Average invested fund in treasury investments	N.A	N.A	N.A	N.A



#### 14. Related Parties

##### A. Name of Related Parties

1. Guild Builders Private Limited (Holding Company of Designated Partner namely Omaxe Limited)
2. Omaxe Limited ( Designated Partner )
3. Kapil Mangla (Designated Partner )
4. Rajneesh Pabbi (Designated Partner on behalf of Omaxe Limited )

##### B. Summary of transactions with related parties

(Rupees in Hundreds)

Transaction	Year ended	Omaxe Limited	Total
Amount Paid	March 31,2025	28,000.00	28,000.00
	March 31,2024	27,000.00	27,000.00
Balance Outstanding	As at		
Amount Payable	March 31,2025	202,925.00	202,925.00
	March 31,2024	230,925.00	230,925.00

15. No funds have been advanced/loaned/invested (from borrowed fund or from share premium or from any other sources/kind of fund) by the LLP to any other person(s) or entity(ies), including foreign entities(intermediaries), with the understanding (whether recorded in writing or otherwise) that the intermediary shall (i) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the LLP (Ultimate Beneficiaries) or (ii) provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.

No funds have been received by the LLP from any person(s) or entity(ies), including foreign entities (funding Parties), with the understanding (whether recorded in writing or otherwise) that the LLP shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

##### 16. Additional regulatory information required by Schedule-III of Companies Act 2013

i) Relationship with struck off companies: The LLP do not have any relationship with companies struck off under section 248 of Companies Act 2013 or Section 560 of Companies Act 1956.

ii) Details of Benami Property: No proceeding have been initiated or are pending against the LLP for holding any Benami property under Benami Transaction (Prohibition) Act 1988 and the Rules made thereunder.

iii) Compliance with numbers of layer of Companies: The LLP has complied with the number of layers prescribed under Companies Act 2013.

iv) Compliance with approved Scheme of Arrangement: The LLP has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

v) Undisclosed Income: There is no income surrendered or disclosed as income during current or previous year in the tax assessment under the Income Tax Act 1961 that has not been recorded in books of accounts.

vi) Details of Crypto Currency or Virtual Currency: The LLP has not traded or invested in crypto currency or virtual currency during the current or previous year.

17. Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31st March 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the LLP.

18. Previous year figures has been regrouped / reclassified where necessary to conform with current year's classification.

The note nos. 1-18 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of

**B S D & Co.**

Chartered Accountants

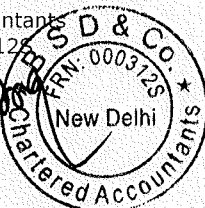
Regn. No. 0003125



**Sujata Sharma**

Partner

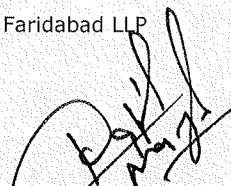
M.No. 087919



For and on behalf of Shine Grow New Faridabad LLP



**Rajneesh Pabbi**  
(Designated Partner on  
behalf of Omaxe Limited)  
DIN: 03563078



**Kapil Mangla**  
(Designated Partner)  
DIN: 08989305

Place : New Delhi

Date : May 22, 2025