



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHAUPAL SANSADHAN LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **CHAUPAL SANSADHAN LIMITED** (the "Company"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Sr. No.	Key Audit Matter	Auditor's Response
1	Revenue recognition The Company's contracts with customers include contracts with multiple products and services. The Company derives revenues from Real Property, Land sale.	Principal Audit Procedures Performed Our audit procedures related to the identification of distinct performance obligations, and determination of whether the Company is acting as a principal or agent.
2	Revenue recognition – Fixed price contracts using the percentage of completion method	Principal Audit Procedures Performed Our audit procedures related to estimates of total expected costs or efforts to complete for fixed- price contracts included the Evaluated management's ability to reasonably estimate the progress towards satisfying the performance obligation by comparing actual efforts or costs incurred to prior year estimates of efforts or costs budgeted for performance obligations that have been fulfilled.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements, and our auditor's report thereon.

Our opinion on the standalone 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 standalone 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 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 Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 SA 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 based on these standalone financial statements.

As part of an audit in accordance with SA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of 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 the Small Company since (Companies specification of definition details amendment rules, 2021 vide notification dated 1st February 2021).
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of

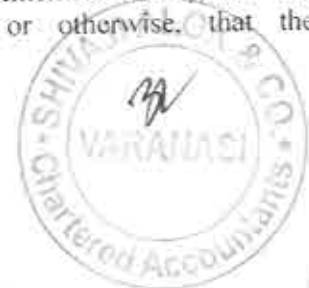


our knowledge and belief were necessary for the purposes of our audit.

- 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- 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:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the



Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. As stated in the standalone financial statements


(a) There is not any dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.

(b) There is not any interim dividend declared and paid by the Company during the year and until the date of this report is in compliance with Section 123 of the Act.

(c) The Board of Directors of the Company has proposed that there will not be any final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

Place: Varanasi
Date: 13/09/2024

For SHIVAJI ALOK & CO.
Chartered Accountants
FRN: 009919C


(CA) ALOK SHIVAJI
Partner
Membership Number: 078687
UDIN: 24078687BKDEJV2594

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of CHAUPAL SANSADHAN LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of CHAUPAL SANSADHAN LIMITED (the "Company") as of 31 March 2024 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.




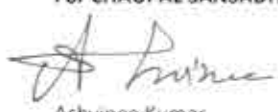

CHAUPAL SANSADHAN LIMITED

CIN: U74120UP2015PLC072346

Regd. Office: Chamber 11, Bodhi, DANIALPUR, PO Shivpur, Varanasi, UP, 221003

Statement of Balance Sheet as on 31 March 2024

Figures in ₹ 100 (Hundreds)

PARTICULARS	No.	31 March 2024	31 March 2023
EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUND			
(a) Share Capital	1	420000.00	337605.00
(b) Reserves & Surplus	2	137801.14	130334.00
(c) Money Received Against Share Warrants	3	0.00	100000.00
(2) Share Application Money	4	0.00	0.00
(3) Non-current Liabilities			
(a) Long Term Borrowing	5	118230.00	32150.00
(b) Deferred tax liabilities (net)	6	0.00	0.00
(c) Other Long Term Liabilities	7	62300.00	56290.00
(d) Long Term Provisions	8	39430.14	55000.00
(4) Current Liabilities			
(a) Short Term Borrowing	9	32377.05	0.00
(b) Trade Payables	10	243.49	280.00
(c) Other Current Liabilities	11	0.00	62110.00
(d) Short Term Provisions	12	1576.60	1000.00
Total Equity & Liabilities		811958.42	7,74,769.00
ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible assets	13	142530.00	100680.00
(ii) Intangible assets	14	36980.00	26980.00
(iii) Capital work-in-progress	15	254028.08	249551.59
(iv) Intangible assets under development	16	48756.49	31890.00
(b) Non Current Investment	17	12000.00	131470.00
(c) Deferred Tax Assets	18	0.00	0.00
(d) Long Term Loans and Advances	19	0.00	0.00
(e) Other Non Current Assets	20	126010.00	6540.00
(2) Current Assets			
(a) Current Investment	21	21784.56	76521.40
(b) Inventories	22	89541.00	123145.00
(c) Trade Receivables	23	36618.99	14870.00
(d) Cash and Cash Equivalents	24	2661.85	2973.47
(e) Short Term Loans and Advances	25	4201.00	4201.09
(f) Other Current Assets	26	36846.45	5946.45
TOTAL ASSETS		811958.42	7,74,769.00
SIGNIFICANT ACCOUNTING POLICIES			
Notes referred to above and notes attached there to perform an integral part of Balance Sheet. This is the Balance Sheet referred to in our report of even date.			
For SHIVAJI ALOK & CO. CHARTERED ACCOUNTANTS		For CHAUPAL SANSADHAN LIMITED	
			
(CA. ALOK SHIVASTAVA) Membership No.: 078687		Ashvinee Kumar Managing Director	
Place: Varanasi		Ajit Kumar Director	
Date: 13/09/2024		DIN: 05231470	
UDIN: 24078687BKDEZY2594		Place Varanasi	
		Date: 01/09/2024	
			

CHAUPAL SANSADHAN LIMITED

CIN: U74120UP2015PLC072346

Regd. Office: Chamber 11, Bodhi, DANIALPUR, PO Shivpur, Varanasi, UP, 221003

Statement of Profit and Loss for the period of Financial Year Ended on 31 March 2024

Figures in ₹ 100 (Hundreds)

Particulars	Note No.	31 March 2024	31 March 2023
I Revenue from operations	27	157420.00	94572.53
II Other Income	28	0.00	0.00
III III. Total Revenue (I+II)		157420.00	94,572.53
IV Expenses:			
(a) Cost of materials consumed	29	9455.86	9.71
(b) Purchases of stock-in-trade	30	2866.00	57320.00
(c) Changes in inventories /work-in-progress	31	121000.00	32883.16
(d) Employee benefits expense	32	17080.00	3140.10
(e) Managerial Remuneration	33	6200.00	2890.00
(f) Payment to auditor	34	200.00	200.00
(g) Insurance expenses	35	0.00	0.00
(h) Power and fuel	36	2900.00	300.00
(f) Finance costs	37	181.00	333.56
(g) Depreciation and amortisation expense	38	0.00	0.00
(h) Other expenses	39	1070.00	3500.00
Total Expenses (IV)		160952.86	100576.53
V Profit/(Loss) before exceptional and extraordinary items and tax	(III-IV)	-3532.86	-6004.00
VI Exceptional Items	40	0.00	0.00
VII Profit/(Loss) before extraordinary items and tax	(V-VI)	-3532.86	-6004.00
VIII Extraordinary Items	41	0.00	0.00
IX Profit/(Loss) before tax (VII-VIII)		-3532.86	-6004.00
X Tax Expenses:			
(1) Current tax	42	0.00	0.00
(2) Deferred tax	43	0.00	0.00
Tax Payable		0.00	0.00
XI Profit(Loss) from the period After Tax		-3532.86	-6004.00

SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to perform an integral part of Balance Sheet. This is the Balance Sheet referred to in our report of even date.

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. : 078687

Place: Varanasi

Date: 13/09/2024

UDIN: 24078687BKDEZY2594

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi

Date: 01/09/2024

Ajit Kumar
Director
DIN: 06373894



CHAUPAL SANSADHAN LIMITED

Notes forming integral part of the Financial Statements ended as on 31/03/2023

Figures in ₹ 100 (Hundreds)

Note	Particulars	31 March 2024	31 March 2023
	Equity and Liabilities		
	Shareholder's Fund		
	Authorised Capital (Rs)	9,00,000.00	9,00,000.00
1	Paid up Share Capital Class A (₹):	4,20,000.00	3,37,605.00
	YGOBODHI PRIVATE LIMITED	1,52,000.00	87,605.00
	ASHVINEE KUMAR	26,500.00	26,500.00
	RAVI SHANKAR	4,100.00	4,100.00
	RITU KUMARI MAURYA	2,100.00	2,100.00
	AJIT KUMAR	1,600.00	1,600.00
	JAINENDRA KUMAR RAI	3,600.00	3,600.00
	GULAB CHANDRA MAURYA	100.00	100.00
	Other Equity Share Holders (Annexure B1)	10,000.00	12,000.00
	Equity Class B Promoters (Annexure B2)	56,000.00	-
	Equity Class B Other Than Promoters (Annexure B2)	64,000.00	1,00,000.00
	Preferential Share Holders (Annexure B3)	1,00,000.00	1,00,000.00
	Total	4,20,000.00	3,37,605.00
2	Reserves & Surplus		
	Capital Reserve	17,800.00	17,800.00
	Capital Redemption Reserve	8,070.00	8,070.00
	Securities Premium Reserve	11,000.00	-
	Debenture Redemption Reserve	-	-
	Revaluation Reserve (Control Premium)	1,11,910.00	1,11,910.00
	Other Reserves	-	-
	Total of Reserves	1,48,780.00	1,37,780.00
	Consolidated Surplus in Profit/Loss	(7,446.00)	(1,442.00)
	Current Profit (+Ve) / Loss (-Ve)	(3,532.86)	(6,004.00)
	Total Surplus	(10,978.86)	(7,446.00)
	Total Reserves & Surplus	1,37,801.14	1,30,334.00
3	Money received against share warrants		
	Prince Kumar Singh and PN Singh	1,00,000.00	1,00,000.00
	(Converted to Long Term Borrowing)	(1,00,000.00)	-
	Total	-	1,00,000.00
4	Share Application Money		
	NA	-	-
	Total	-	-
	Non-current Liabilities		
5	Long term borrowing		
	Related Party	-	32,150.00



Yogbodhi Private Limited	10,300.00	
Chaupal Mart Private Limited	7,930.00	
Prince Kumar Singh	1,00,000.00	
Total	1,18,230.00	32,150.00

6 Deferred tax liabilities (net)

7 Other Long Term Liabilities

Housing Project Finance		41,190.00
Rohit Kumar Choubey	9,510.00	
Satyendra Yadav	950.00	
Rajkumar Singh	20,009.96	
Prem Chand Singh	100.00	
Digvijay Rai	5,400.00	
Anil Kumar Maurya	2,000.00	
Vijay Narayan Verma	3,050.00	
Mithilesh Saroj	4,210.00	
Vinod Kumar	5,100.00	
Others	11,970.04	15,100.00
Total	62,300.00	56,290.00

8 Long Term Provisions

Provisions to Reimburse of Preference Share	39,430.14	55,000.00
Others	-	-
Total	39,430.14	55,000.00

9 Short term borrowings

Sundry Creditors	32,377.05	
Others	-	
Total	32,377.05	-

10 Trade Payables

Vendor payable (Current Balance)	243.49	280.00
Others	-	-
Total	243.49	280.00

11 Other Current Liabilities

Amit Kumar Chaudhary	-	43,000.00
Rajkumar Singh	-	14,010.00
MD Ashvinee Kumar	-	5,100.00
Total	-	62,110.00

12 Short Term Provisions

Current year Tax		
Miscellaneous	1,576.60	1,000.00
Total	1,576.60	1,000.00



ASSETS**Non current assets**

Fixed Assets as per Annexure A

13 Net Tangible Asset 1,42,530.00 1,00,680.00
Annexure A-1

14 Intangible Assets 36,980.00 26,980.00
Annexure A-2

15 Capital Work in Progress 2,54,028.08 2,49,551.59
Annexure A-3

16 Intangible assets under development 48,756.49 31,890.00
Annexure A-4

17 Non Current Investment

Land Purchase Agreement take over (Barema) 1,09,470.00 1,09,470.00

Transferred to sunk cost (97,470.00)

Deed I-1990/15 of Pindra(Rajesh Gupta) 22,000.00 22,000.00

Transferred to sunk cost (22,000.00)

Total 12,000.00 1,31,470.00

18 Deferred Tax Assets

NA

Total**19 Long term Loan and advances**

Miscellaneous

Total**20 Other Non Current Assets****Sunk Cost:**

Security Deposit for Machinery 3,540.00 3,540.00

Deposit to Awadshesh Kumar Dubey 3,000.00 3,000.00

Sunk Cost of Rajesh Gupta 22,000.00

Sunk cost Other Projects 97,470.00

Total 1,26,010.00 6,540.00

Current Assets**21 Current Investment**

Advances against Share Pledge: 59,000.00 59,000.00

Settlement Adjusted with share transfer (59,000.00)

Sundry Debtors 21,784.56 17,521.40

Total 21,784.56 76,521.40

22 Inventories

Housing plot on sale

1,23,145.00



Handwritten signature of Anurag Kumar over a circular stamp of CHAMPAL SANSADHAN LIMITED. The stamp contains the text 'CHAMPAL SANSADHAN LIMITED' around the perimeter and a star in the center.

From Previous Years	1,23,145.00	
Brought Forward from CWIP	1,21,000.00	
Transferred to Sunk cost	(33,604.00)	
Sold	(1,21,000.00)	
Total	89,541.00	1,23,145.00

23 Trade Receivables

Receivables (More Than 6 Months)		14,870.00
Amit Kumar Choudhary	27,000.00	
Krishana Kumar Sharma	1,798.99	
PNC Infratech Limited	3,540.00	
Sunita	4,280.00	
Total	36,618.99	14,870.00

24 Cash and Cash Equivalents

Cash-in-Hand [A]		
Petty Cash	2,510.00	1,123.00
Sub Total(A)	2,510.00	1,123.00
Bank Balance		
Bank of Baroda	107.88	1,850.00
Others	43.97	0.47
Sub Total	151.85	1,850.47
Total [A +B]	2,661.85	2,973.47

25 Short Term Loans and Advances

Project Finance As verified by the Board		
Ajeet Kumar Singh	560.00	560.00
Bhai Ram Patel	1,000.00	1,000.00
Vijay Shankar Tiwari	2,641.00	2,641.09
Total	4,201.00	4,201.09

26 Other Current Assets

Funds Receivable in cash		
Bech Kumar Singh	4,000.00	5,900.00
Others	32,846.45	46.45
Total	36,846.45	5,946.45

Gross Revenue

27 Revenue from Operations

Sales of Land	1,54,300.00	90,592.53
Other Supply	3,120.00	3,980.00
Total	1,57,420.00	94,572.53

28 Other Income

NA		
Total	-	-



Total Revenue	1,57,420.00	94,572.53
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Expenditure

29 Cost of materials consumed

1 Opening Stock	-	-
2 Add: Purchases	9,455.86	9.71
3 Add: Transferred from CWIP		1,23,145.00
4 Less: Closing Stock (Inventories)		1,23,145.00
Cost of Raw Material Consumed	9,455.86	9.71

30 Purchase of Stock-in-Trade

1 Purchase of services	2,866.00	57,320.00
Total	2,866.00	57,320.00

31 Changes in inventories / work-in-progress

Tangible Assets (Land)	1,21,000.00	-
Capital Work in Progress (CWIP)	-	32,883.16
Intangible Assets	-	-
Intangible Assets Underdevelopment	-	-
Total Change from Capital	1,21,000.00	32,883.16

32 Employee benefits expense

1 Employee remuneration	17,080.00	3,140.10
Total	17,080.00	3,140.10

33 Managerial Remuneration

1 Ashvinee Kumar	6,200.00	90.00
2 Dinesh Kumar	-	1,400.00
3 Dilip Kumar	-	1,400.00
Total	6,200.00	2,890.00

34 Payment to Auditors

200.00	200.00
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35 Insurance expenses

0.00	0.00
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36 Power and fuel

Electricity	400.00	300.00
Fuel / Mileage	2500.00	0.00
Total	2900.00	300.00

37 Finance costs

1 Bank Charges	181.00	333.56
2 Interest	-	-
Total	181.00	333.56

38 Depreciation and Amortisation expenses



A. A. Kumar
 CHATRAL SANSADHAN LIMITED

39 Other Expenses

1 Administrative Expense	1,000.00	2,400.00
Janitorial	53.00	
2 Miscellaneous	17.00	1,100.00
Total	1,070.00	3,500.00

40 Exceptional Items 0.00 0.00

41 Extraordinary Items 0.00 0.00

42 Current Tax 0.00 0.00

43 Deferred Tax 0.00 0.00

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. 078687

Place: Varanasi

Date: 13/09/2024

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar

Ashvinee Kumar
Managing Director
DIN: 05231470

Date: 01/09/2024
Place: Varanasi

Ajit Kumar

Ajit Kumar
Director

DIN: 06373894



CHAUPAL SANSADHAN LIMITED

Figures in ₹ 100 (Hundreds)

Anexure A (Assets)	31 March 2024	31 March 2023
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1 Gross Fixed Asset (Tangible)		
1a	Computer and Computer Accessories	
	Net computer and assesaries	-
1b	Furniture	
	Net of furniture	-
1c	Fittingh and fixure	
	Net of Fitting and Fixure	-
1d	Land Asset	
	Brought from previous year CWIP)	1,00,680.00
	Purchase in current year	41,850.00
	Transfer to Inventory year	-
		(1,34,320.00)
	Gross	1,42,530.00
	Depreciatin and Amortization:	-
	Net of Land Value	1,42,530.00
		1,00,680.00
	Gross Tangible Assets (1a+1b+1c+1d)	1,42,530.00
	Depreciatin and Amortization:	-
	Net Tangible Assets	1,42,530.00
		1,00,680.00

2a	Intangible Asset	
	Brand Value of "Chauap Sansadhan" (B/F from IAD Rs. 2200000)	26,980.00
	Addition current year	10,000.00
	Total	36,980.00
	Depreciation an amortization	-
	Net Intangible Assets	36,980.00
		26,980.00

3 Capital Work in Progress (CWIP) (Tangible Asset under development)		
	Project Development at Bodhgaya	1,12,000.00
	Transfer to inventory for sale	(1,12,000.00)
	Project Expenditure Others	35,551.59
	Housing Project at Ring Road in Varanasi	13,900.00
	Housing Land at Barema, Rameshwar	33,010.00
	Transferred to Inventory	(9,000.00)
	Agriculture Farm Under Develop	5,640.00
		1,12,000.00
		44,551.59
		13,900.00
		24,010.00
		5,640.00



Handwritten signature and circular stamp of Chaupal Sansadhan Limited.

Land for Farm House	49,450.00	49,450.00
Project Market Development	1,25,476.49	
Total	2,54,028.08	2,49,551.59

4 Intangible Asset under development (IAD)		
Business Process Management (Know How)	31,890.00	31,890.00
Addition	16,866.49	
Others		
Total	48,756.49	31,890.00

5 Depreciation and amortization on		
Tangible assets		
Total	-	-
Intangible Assets		
2a Amortization on 2a @ 0%	-	-
Total	-	-

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No.: 078687

Place: Varanasi

Date: 13/09/2024

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi
Date: 01/09/2024

Ajit Kumar
Director
DIN: 06373894



44 **SIGNIFICANT ACCOUNTING POLICIES**

a) Accounting Convention:

i] The financial statements have been prepared in compliance with all material aspects of the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Companies Act, 2013.

ii] The financial statements have been prepared under the historical cost convention and on accrual basis.

b) Use of Estimates:

In preparing Company's financial statements in conformity with accounting principles generally accepted in India, the Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

c) Revenue Recognition:

Income of the Company is derived from sale of products and is net of sales return, sales tax and trade discount. Domestic sales are recognised on the basis of sale invoices raised which is after physical clearance of goods sold.

The revenue and expenditure are accounted for on a going concern basis.

Interest incomes/expenses are recognised using the time proportion method based on the rates implicit in the transaction.

Interest incomes/expenses are recognised using the time proportion method based on the rates implicit in the transaction.

d) Inventory:

Inventories are valued at lower of cost or net realisable value as permissible under the Acco

e) Earnings per share:



Basic earnings per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period. There are no Dilutive potential Equity Shares. Hence, No Diluted EPS is required to be computed.

f) Business Segments:

The Company is engaged in the business of trading of wellness preparations and providing b

g) Accounting policies not specifically referred to are consistent with generally accepted accounting practices.

Note Forming Part of the Financial Statement

Notes referred to above and notes attached there to perform an integral part of Balance Sheet. This is the Balance Sheet referred to in our report of even date.

For SHIVAJI ALOK & CO.

Chartered Accountants
(FRN:009919C)

(CA. ALOK SHIVAJI)

Partner

Membership Number 078687

Place: Varanasi

Date: 13/09/2024

For CHAUPAL SANSADHAN LIMITED



Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi
Date: 01/09/2024



Ajit Kumar
Director
DIN: 0099873894



CHAUPAL SANSADHAN LIMITED
CIN: U74120UP2015PLC072346
From 01/04/2022 to 31/03/2023
Standalone Statement of Cash Flow

Figures in Hundreds ₹ as on

Account Head	Current Year	Previous Year
A Cash Flow from Operating Activities	31-03-2023	31-03-2022
Net Profit Before Tax	-3532.86	-6004.00
Net Revenue	157420.00	94572.53
Expenses	-39952.86	-67693.37
Depreciation	0.00	0.00
Finance Cost	181.00	333.56
Operating Profit	117648.14	27212.72
Change in Work in Progress	-121000.00	-32883.16
Cash Generated From Operation	-3351.86	-5670.44
Direct Tax	0.00	0.00
Net Cash From Operating Activities (A)	-3351.86	26545.60
B Cash Flow from Investing Activities		
Non Current Assets:		
Tangible Assets	-41850.00	20320.00
Intangible Assets Development costs	-10000.00	-4980.00
Capital work in progress	-4476.49	-205999.22
Intangible assets under development	-16866.49	-14523.13
Non Current Investment	119470.00	4581.00
Deferred Tax Assets	0.00	0.00
Long term Loans and Advances	0.00	14800.00
Other Non Current Assets	-119470.00	-3798.54
Current Assets:		
Current Investment	54736.84	21627.63
Inventory	33604.00	-123145.00
Trade Receivables	-21748.99	-14870.00
Short Term Loans and Advances	0.09	-4201.09
Other Current Assets	-27367.14	-4724.26
Other Adjustment	0.00	12999.04
Net Cash provided by Investing Activities (B)	-33968.18	-301913.57
C Cash Flow from Financing Activities		
Issue of equity shares	82395.00	37605.00
Redemption /Change in Reserve	7467.14	16389.27
Money Received against Share Warrants	-100000.00	100000.00
Long Term Borrowings	86080.00	28150.00



Deferred tax liability	0.00	0.00
Other Long Term Liabilities	6010.00	56290.00
Long term Provisions	-15569.86	12000.00
Short Term Borrowings	32377.05	-17000.00
Trade Payables	-36.51	280.00
Other Current Liability	-62110.00	56333.70
Finance costs	-181.00	333.56
Dividends paid	0.00	0.00
Short Term Provision	576.60	-14006.30
Other Adjustment	0.00	0.00
Net Cash provided by Financing Activities (C)	37008.42	276375.23

Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	-311.62	1007.26
Opening Cash and Cash equivalents	2973.47	1966.21
Cash and Cash equivalents at the end of the year	2661.85	2973.47

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. : 078687

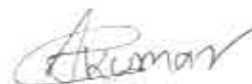
Place: Varanasi

Date: 13/09/2024

For CHAUPAL SANSADHAN LIMITED



Ashvinee Kumar
Managing Director
DIN: 05231470



Ajit Kumar
Director
DIN: 06373894

Date: 01/09/2024
Place: Varanasi



CHAUPAL SANSADHAN LIMITED #
CIN: U74120UP2015PLC072346
Share Pattern as on 31/03/2024

Authorized Capital **Rs. 9,00,00,000** Divide into

1. Rs. 2,00,00,000 (Rupees Two Crore divided into 100000 Class A Equity Shares of Rs. 100 each)
2. Rs. 6,00,00,000 (Rupees Six Crore divided into 100000 Class B Equity Shares of Rs. 100 each with differential rights having 0.001 vote (one thousandth vote) per share)
3. Rs.1,00,00,000 (Rupees 1 Crore divided into 100000 Preference Shares of Rs. 100 each)

Paid up Capital **Rs. 42000000**

Division of paid up Capital

1. Rs. 20000000 (Rupees Two Crore divided into 200000 Class A Equity Shares of Rs. 100 each)
2. Rs. 1,20,00,000 (Rupees One Crore Twenty Lakh divided into 120000 Class B Equity Shares of Rs. 100 each with differential rights having 0.001 vote (one thousandth vote) per share)
3. Rs.1,00,00,000 (Rupees 1 Crore divided into 100000 Preference Shares of Rs. 100 each)

1 Class A

Equity Share Without Differential Rights						
Sr No	Name of Share Holders	PAN of Shareholders	Class of Share	Total No. of Share Held	Nominal Amount Paid	% of Class A Equity Share
1	YGOBODHI PRIVATE LIMITED	AAACY5401C	Class A	152000	₹ 1,52,00,000	76.00%
2	ASHVINEE KUMAR	AYCPK9693D	Class A	26500	₹ 26,50,000	13.25%
3	RAVI SHANKAR	CSVPS0778N	Class A	4100	₹ 4,10,000	2.05%
4	JAINENDRA KUMAR RAI	AGPPR3677K	Class A	3600	₹ 3,60,000	1.80%
5	RITU KUMARI MAURYA	CDLPM5338K	Class A	2100	₹ 2,10,000	1.05%
6	AJIT KUMAR	AZFPK7411D	Class A	1600	₹ 1,60,000	0.80%
7	GULAB CHANDRA MAURYA	ATUPM1525D	Class A	100	₹ 10,000	0.05%
8	Sunil Kumar Maurya	AMGPM9727J	Class A	4000	₹ 4,00,000	2.00%
9	Diwakar Tiwari	AMDPT4403H	Class A	2000	₹ 2,00,000	1.00%
10	Rajesh Maurya	DMHPM9054A	Class A	1000	₹ 1,00,000	0.50%
11	Sushama Singh	ERZPS5104M	Class A	1000	₹ 1,00,000	0.50%
12	Vinod Kumar Maurya	ACVPK6638B	Class A	1000	₹ 1,00,000	0.50%
13	Dinesh Verma	AKUPV6228M	Class A	1000	₹ 1,00,000	0.50%
Total of Class A Shares				200000	₹ 2,00,00,000	
Total Number of Voting Rights of Class A Shares: 200000						



2 Class B

Equity Share with Differential Voting Rights

Sr No	Name of Share Holders	PAN of Shareholders	Class of Share	Total No. of Share Held	Nominal Amount Paid	% of Class B Equity Share
1	YGOBODHI PRIVATE LIMITED	AYCPK9693D	Class B	54000	₹ 54,00,000	45.00%
2	RITU KUMARI MAURYA	CDLPM5338K	Class B	2000	₹ 2,00,000	1.67%
3	AWADHESH KUMAR DUBEY	APNPD3257J	Class B	9000	₹ 9,00,000	7.50%
4	SARWESH KUMAR MISHRA	ARDPM5757C	Class B	7000	₹ 7,00,000	5.83%
5	ARVIND KUMAR YADAV	ADWPY8917H	Class B	3000	₹ 3,00,000	2.50%
6	DILIP KUMAR	CFBPK8684L	Class B	3000	₹ 3,00,000	2.50%
7	MITHILESH SAROJ	NAOPS8716L	Class B	3000	₹ 3,00,000	2.50%
8	LAL RATNAKAR DUBE	AFNPD1220P	Class B	2000	₹ 2,00,000	1.67%
9	DINESH KUMAR	EANPK0633J	Class B	4000	₹ 4,00,000	3.33%
10	VIJAY NARAYAN VERMA	ACPPV8098Q	Class B	2000	₹ 2,00,000	1.67%
11	ANIL KUMAR MAURYA	ARAPM8963H	Class B	2000	₹ 2,00,000	1.67%
12	RITESH SINGH	DOSPS2751R	Class B	2000	₹ 2,00,000	1.67%
13	RAKESH KUMAR SINGH	BICPS7490D	Class B	5000	₹ 5,00,000	4.17%
14	VINOD KUMAR	BLTPK9186N	Class B	2000	₹ 2,00,000	1.67%
15	VINAY KUMAR SRIVASTAV	AWLPS3966L	Class B	2000	₹ 2,00,000	1.67%
16	ANAND VARDHAN	AIGPV5733P	Class B	2000	₹ 2,00,000	1.67%
17	GIRIJA SHANKAR MAURYA	AMLPM3763D	Class B	1000	₹ 1,00,000	0.83%
18	AJAY KUMAR MAURYA	ATVPM1140M	Class B	12000	₹ 12,00,000	10.00%
19	ABHISHEK MAURYA	CPAPM3843L	Class B	3000	₹ 3,00,000	2.50%
Total of Class B Shares				120000	₹ 1,20,00,000	
Total Number of Voting Rights of Class B Shares: 120						

3 Class C

Preferential Shares Pattern as on 18th December 2022

Sr No	Name of Share Holders	PAN of Shareholders	Class of Share	Total No. of Share Held	Nominal Amount Paid	
1	YGOBODHI PRIVATE LIMITED	AAACY5401C	Class C	50000	₹ 50,00,000	
2	RITU KUMARI MAURYA	CDLPM5338K	Class C	5000	₹ 5,00,000	
3	SURENDRA KUMAR SINGH	AVFPS8330K	Class C	10000	₹ 10,00,000	
4	HARI NARAYAN PRASAD	BMXPP3891G	Class C	5000	₹ 5,00,000	
5	BANSRAJ	ABXPK6805H	Class C	10000	₹ 10,00,000	



6	RAVI SHANKAR	CSVPS0778N	Class C	4000	₹	4,00,000	
7	JAINENDRA KUMAR RAI	AGPPR3677K	Class C	2000	₹	2,00,000	
8	KAMLESH KUMAR MAURYA	CSTPM9395R	Class C	2000	₹	2,00,000	
9	ABHISHEK MAURYA	CPAPM3843L	Class C	2000	₹	2,00,000	
10	AJIT KUMAR	AZFPK7411D	Class C	4000	₹	4,00,000	
11	MANJU DEVI	ENMPD1007D	Class C	2000	₹	2,00,000	
12	SUDHA MAURYA	BXKPM3872Q	Class C	2000	₹	2,00,000	
13	DHARAM RAJPAL	AWFPR9328F	Class C	2000	₹	2,00,000	
Total of Class C Preferential Shares				100000	₹	1,00,00,000	
Total Voting Right of Class C Preferential Shares : Nil							

Certified to be true

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. : 078687

Place: Varanasi

Date: 13/09/2024



For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar

Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi

Date: 01/09/2024

Ajit Kumar

Ajit Kumar
Director
DIN: 06373894

