



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 2023, 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 2023 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"s) 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.

Date of Audit
30/09/2023



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 and Real Estate Agent related services.	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 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 based on these standalone financial statements.

As part of an audit in accordance with SAs, 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 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 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: 02/10/2023

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

(CA ALOK SHIVAJI)
Partner
Membership Number: 078687
UDIN: 23078687BGWUQN7000

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 2023 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.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the criteria for internal financial control over financial reporting 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 ICAI.

Place: Varanasi

Date: 09/10/2023

For SHIVAJI ALOK & CO.

Chartered Accountants

FRN: 009919C

(CA ALOK SHIVAJI)

Partner

Membership Number: 078687

UDIN: 23078687BGWUQN7000

Figures in Hundreds ₹ as on

PARTICULARS	No.	31 March 2023	31 March 2022
EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUND			
(a) Share Capital	1	337605.00	300000.00
(b) Reserves & Surplus	2	130334.00	113944.73
(c) Money Received Against Share Warrants	3	100000.00	0.00
(2) Share Application Money	4	0.00	0.00
(3) Non-current Liabilities			
(a) Long Term Borrowing	5	32150.00	4000.00
(b) Deferred tax liabilities (net)	6	0.00	
(c) Other Long Term Liabilities	7	56290.00	
(d) Long Term Provisions	8	55000.00	43000.00
(4) Current Liabilities			
(a) Short Term Borrowing	9	0.00	17000.00
(b) Trade Payables	10	280.00	0.00
(c) Other Current Liabilities	11	62110.00	5776.30
(d) Short Term Provisions	12	1000.00	15006.30
Total Equity & Liabilities		774769.00	4,98,727.33
ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible assets	13	100680.00	121000.00
(ii) Intangible assets	14	26980.00	22000.00
(iii) Capital work-in-progress	15	249551.59	43552.37
(iv) Intangible assets under development	16	31890.00	17366.87
(b) Non Current Investment	17	131470.00	136051.00
(c) Deferred Tax Assets	18	0.00	0.00
(d) Long Term Loans and Advances	19	0.00	14800.00
(e) Other Non Current Assets	20	6540.00	2741.46
(2) Current Assets			
(a) Current Investment	21	76521.40	98149.03
(b) Inventories	22	123145.00	0.00
(c) Trade Receivables	23	14870.00	0.00
(d) Cash and Cash Equivalents	24	2973.47	1966.21
(e) Short Term Loans and Advances	25	4201.09	0.00
(f) Other Current Assets	26	5946.45	41100.39
TOTAL ASSETS		774769.00	4,98,727.33

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: 09/10/2023

UDIN: 23078687B6WUQN7000

For CHAUPAL SANSADHAN LIMITED


Ashvinee Kumar
Managing Director

DIN: 05231470

Place Varanasi

Date: 15/09/2023


Ajit Kumar
Director

DIN: 06373894



(ALM: 30/09/2023)

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 2023

Figures in Hundreds ₹ as on

Particulars	Note No.	31 March 2023	31 March 2022
I Revenue from operations	27	94572.53	65988.44
II Other Income	28	0.00	0.00
III. Total Revenue (I+II)		94572.53	65,988.44
IV Expenses:			
(a) Cost of materials consumed	29	9.71	0.00
(b) Purchases of stock-in-trade	30	57320.00	51521.80
(c) Changes in inventories /work-in-progress	31	32883.16	0.00
(d) Employee benefits expense	32	3140.10	1845.00
(e) Managerial Remuneration	33	2890.00	3941.00
(f) Payment to auditor	34	200.00	100.00
(g) Insurance expenses	35	0.00	0.00
(h) Power and fuel	36	300.00	3031.00
(f) Finance costs	37	333.56	27.75
(g) Depreciation and amortisation expense	38	0.00	0.00
(h) Other expenses	39	3500.00	7154.00
Total Expenses (IV)		100576.53	67620.55
V Profit/(Loss) before exceptional and extraordinary items and tax	(III-IV)	-6004.00	-1632.11
VI Exceptionl Items	40	0.00	0.00
VII Profit/(Loss) before extraordinary items and tax	(V-VI)	-6004.00	-1632.11
VIII Extraordinary Items	41	0.00	0.00
IX Profit/(Loss) before tax (VII-VIII)		-6004.00	-1632.11
X Tax Expenses:			
(1) Current tax	42	0.00	0.00
(2) Deffered tax	43	0.00	0.00
Tax Payable		0.00	0.00
XI Profit(Loss) from the period After Tax		-6004.00	-1632.11

SIGNIFICNT 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: 02/10/2023

UDIN: 23078687B9WUQN7000

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar *Ajit Kumar*

Ashvinee Kumar

Ajit Kumar

Managing Director

Director

DIN: 05231470

DIN: 06373894

Place: Varanasi

Date: 15/09/2023



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		
Net Profit Before Tax	-6004.00	-1632.11
Net Revenue	94572.53	65988.44
Expenses	-100576.53	-67620.55
Depreciation	0.00	0.00
Finance Cost	-333.56	-27.75
Operating Profit	-6337.56	-1659.86
Change in Work in Progress	32883.16	0.00
Cash Generated From Operation	26545.60	-1659.86
Direct Tax	0.00	0.00
Net Cash From Operating Activities (A)	26545.60	-1659.86
B Cash Flow from Investing Activities		
Non Current Assets:		
Tangible Assets	20320.00	
Intangible Assets Development costs	-4980.00	
Capital work in progress	-205999.22	
Intangible assets under development	-14523.13	
Non Current Investment	4581.00	
Deffered Tax Assets	0.00	
Long term Loans and Advances	14800.00	
Other Non Current Assets	-3798.54	
Current Assets:		
Current Investment	21627.63	
Inventory	-123145.00	
Trade Receivables	-14870.00	
Cash and Cash Equivalents	-1007.26	
Short Term Loans and Advances	-4201.09	
Other Current Assets and Adjustment	-4724.26	
Net Cash provided by Investing Activities (B)	-315919.87	-137215.98
C Cash Flow from Financing Activities		
Issue of equity shares	37605.00	
Redemption /Change in Reserve	16389.27	
Money Received against Share Warrants	100000.00	



Long Term Borrowings	28150.00
Other Long Term Liabilities	68290.00
Short Term Borrowings	-17000.00
Trade Payables	280.00
Other Current Liability	56333.70
Finance costs	333.56
Dividends paid	0.00
Short Term Provision	-14006.30

Net Cash provided by Financing Activities (C)	290381.53	139889.58
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Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	1007.26	1013.74
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Opening Cash and Cash equivalents	1966.21	952.47
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Cash and Cash equivalents at the end of the year	2973.47	1966.21
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For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. 078687

Place: Varanasi

Date: 04/10/2023

For CHAUPAL SANSADHAN LIMITED

A Ashvinee *Ajit Kumar*

Ashvinee Kumar
Managing Director
DIN: 05231470

Ajit Kumar
Director
DIN: 06373894

Date: 15/09/2023

Place: Varanasi



CHAUPAL SANSADHAN LIMITED

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

Note	Particulars	Figures in Hundreds ₹ as on	
		31 March 2023	31 March 2022
	Equity and Liabilities		
	Shareholder's Fund		
	Authorised Capital (Rs)	9,00,000.00	3,00,000.00
1	Paid up Share Capital (₹):	3,37,605.00	3,00,000.00
	YGOBODHI PRIVATE LIMITED	87,605.00	50,000.00
	ASHVINEE KUMAR	26,500.00	26,500.00
	RAVI SHANKAR	4,100.00	4,100.00
	RITU KUMARI MAUYA	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)	12,000.00	12,000.00
	Class B Equity Share Holders (Annexure B2)	1,00,000.00	1,00,000.00
	Preferential Share Holders (Annexure B3)	1,00,000.00	1,00,000.00
	Total	3,37,605.00	3,00,000.00
2	Reserves & Surplus	1,30,334.00	1,13,944.73
	Capital Reserve	17,800.00	14,800.01
	Capital Redemption Reserve	8,070.00	8,075.52
	Securities Premium Reserve	-	-
	Debenture Redemption Reserve	-	-
	Revaluation Reserve	1,11,910.00	92,511.81
	Other Reserves	-	-
	Total of Reserves	1,37,780.00	1,15,387.34
	Consolidated Surplus in Profit/Loss	(1,442.00)	189.50
	Current Profit (+Ve) / Loss (-Ve)	(6,004.00)	(1,632.11)
	Total Surplus	(7,446.00)	(1,442.61)
	Total Reserves & Surplus	1,30,334.00	1,13,944.73
3	Money received against share warrants	1,00,000.00	-
	Prince Kumar Singh (Promisory Note)	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	4,000.00
	Anita Maurya	9,000.00	4,000.00
	Rakesh Kumar Singh	4,500.00	-
	Anil Kumar Maurya	1,500.00	-



A Kumar

Vijay Narayan Verma	3,000.00	
Dinesh Kumar	3,000.00	
Ashvinee Kumar	11,150.00	
Total	32,150.00	4,000.00

6 Deferred tax liabilities (net) - -

7 Other Long Term Liabilities	56,290.00	-
Housing Project	41,190.00	-
Infrastructure Development Investment	15,100.00	-
Total	56,290.00	-

8 Long Term Provisions	55,000.00	43,000.00
Provisions to Reimburse of Preference Share	55,000.00	43,000.00
Others	-	-
Total	55,000.00	43,000.00

9 Short term borrowings	-	17,000.00
Miscellaneous	-	17,000.00
Total	-	17,000.00

10 Trade Payables	280.00	-
Vendor payable (Current Balance)	280.00	-
Others	-	-
Total	280.00	-

11 Other Current Liabilities	62,110.00	5,776.30
Purchase Advance for Land:		5,776.30
Amit Kumar Chaudhary	43,000.00	-
Rajkumar Singh	14,010.00	-
Otehrs	5,100.00	-
Total	57,010.00	5,776.30

12 Short Term Provisions	1,000.00	15,006.30
Current year Tax	-	6.30
Miscellaneous	1,000.00	15,000.00
Total	1,000.00	15,006.30

ASSETS

Non current assets

Fixed Assets as per Annexure A

13 Net Tangible Asset	1,00,680.00	1,21,000.00
Annexure A-1		

14 Intangible Assets	26,980.00	22,000.00
Annexure A-1		



15	Capital Work in Progress Annexure A-3	2,49,551.59	43,552.37
16	Intangible assets under development Annexure A-4	31,890.00	17,366.87
17	Non Current Investment	1,31,470.00	1,36,051.00
	Land Purchase Agreement take over (Barema)	1,09,470.00	1,13,471.00
	Deed I-1990/15 of Pindra(RajeshGupta)	22,000.00	22,580.00
	Total	1,31,470.00	1,36,051.00
18	Deferred Tax Assets	-	-
	NA	-	-
	Total	-	-
19	Long term Loan and advances	-	14,800.00
	Miscellaneous	-	14,800.00
	Total	-	14,800.00
20	Other Non Current Assets	6,540.00	2,741.46
	Security Deposit for Machinery	3,540.00	2,741.46
	Deposit to Awadhesh Kumar Dubey	3,000.00	
	Total	6,540.00	2,741.46
	Current Assets		
21	Current Investment	76,521.40	98,149.03
	Project development advances against Share Pledge:	-	98,149.03
	AMIT CHAUDHARY	9,000.00	
	DINESH CHOUDHARY	7,000.00	
	VIJAYENDRA CHAUDHARY	6,000.00	
	AVANINDRA CHAUDHARY	6,000.00	
	RAMDHANI CHAUDHARY	6,000.00	
	SURESH KUMAR KANNAUJIYA	6,000.00	
	RAJESH YADAV	6,000.00	
	MAHENDRA PRAJAPATI	3,000.00	
	MEVALAL YADAV	3,000.00	
	BRIJESH KUMAR	3,000.00	
	SARWESH KUMAR MISHRA	4,000.00	
	ARVIND KUMAR YADAV	3,000.00	
	NEELAM MISHRA	3,000.00	
	RITESH SINGH	2,000.00	
	RAKESH KUMAR SINGH	2,000.00	
	VINAY KUMAR SRIVASTAV	2,000.00	
	DINESH (PANDEY)	2,000.00	
	Others	3,521.40	3,521.00



Total	76,521.00	98,149.03
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22 Inventories	1,23,145.00	-
Housing plot on sale	73,145.00	-
Other Land on sale	50,000.00	-
Total	1,23,145.00	-

23 Trade Receivables	14,870.00	-
Trade Receivables (Within 6 Months)	14,870.00	-
Total	14,870.00	-

24 Cash and Cash Equivalents	2,973.47	1,966.21
Cash-in-Hand [A]		
Petty Cash	1,123.00	1,488.20
Sub Total(A)	1,123.00	1,488.20
Bank Balance		
Bank of Baroda	1,850.00	478.01
Others	0.47	-
Sub Total	1,850.47	478.01
Total [A + B]	2,973.47	1,966.21

25 Short Term Loans and Advances	4,201.09	-
Project Finance As verified by the Board		
Ajeet Kumar Singh	560.00	-
Bhai Ram Patel	1,000.00	-
Vijay Shankar Tiwari	2,641.09	-
Total	4,201.09	-

26 Other Current Assets	5,946.45	41,100.39
Funds Receivable in cash	-	41,100.39
Bech Kumar Singh	5,900.00	-
Others	46.45	-
Total	5,946.45	41,100.39

Gross Revenue	94572.53	65988.44
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27 Revenue from Operations	94572.53	65988.44
Sales of Land	90,592.53	53,879.33
Other sale	3,980.00	12,109.11
Total	94,572.53	65,988.44

28 Other Income	-	-
NA	-	-
Total	-	-

Total Revenue	94,572.53	65,988.44
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A. Tripathi



R. Kumar

Expenditure

29 Cost of materials consumed	9.71	-
1 Opening Stock	-	-
2 Add : Purchases	9.71	-
3 Add: Transferred from CWIP	126645.00	-
4 Less: Closing Stock (Inventories)	126645.00	-
Cost of Raw Material Consumed	9.71	-
30 Purchase of Stock-in-Trade	57,320.00	51,521.80
1 Land Purchase	57,320.00	51,521.80
Total	57,320.00	51,521.80
31 Changes in inventories / work-in-progress	32,883.16	-
Tangible Assets	-	-
Capital Work in Progress (CWIP)	32,883.16	-
Intangible Assets	-	-
Intangible Assets Underdevelopment	-	-
Total Change from Capital	32,883.16	-
32 Employee benefits expense	3,140.10	1,845.00
1 Employee remuneration	6,530.10	1,845.00
Total	6,530.10	1,845.00
33 Managerial Remuneration	2,890.00	3,941.00
1 Ashvinee Kumar	90.00	3,941.00
2 Dinesh Kumar	1,400.00	-
3 Dilip Kumar	1,400.00	-
Total	2,890.00	3,941.00
34 Payment to Auditors	200.00	100.00
35 Insurance expenses	0.00	0.00
36 Power and fuel	300.00	3031.00
Electricity	300	0
Fuel /Mileage	0	3031
Total	300	3031
37 Finance costs	333.56	27.75
1 Bank Charges	333.56	27.75
2 Interest	-	-
Total	333.56	27.75
38 Depreciation and Amortisation expenses	-	-



39 Other Expenses		
1 Phone	3,500.00	7,154.00
2 Miscellaneous	2,400.00	144.00
	1,100.00	7,010.00
Total	3,500.00	7,154.00
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: 07/10/2023

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar

Ashvinee Kumar
Managing Director
DIN: 05231470
Date: 15/09/2023
Place: Varanasi

Ajit Kumar

Ajit Kumar
Director
DIN: 06373894



Figures in Hundreds ₹ as on

Anexure A (Assets)		31 March 2023	31 March 2022
1	Gross Fixed Asset (Tangible)		
1a	Computer and Computer Accessories		
	Brought from previous year	-	-
	Purchase in current year	-	-
	Gross	-	-
	Depreciation and Amortization:	-	-
	Net computer and accessories	-	-
1b	Furniture		
	Brought from previous year	-	-
	Purchase in current year	-	-
	Gross	-	-
	Depreciation and Amortization:	-	-
	Net of furniture	-	-
1c	Fitting and fixture		
	Brought from previous year	-	-
	Purchase in current year	-	-
	Gross	-	-
	Depreciation and Amortization:	-	-
	Net of Fitting and Fixture	-	-
1d	Land Asset		
	Brought from previous year CWIP)	1,21,000.00	1,21,000.00
	Purchase in current year	-	-
	Aaraji 293 Aarajiline, Mirzapur	49,000.00	-
	Aaraji, 480,481 Barema Varanasi	65,000.00	-
	Gross	2,35,000.00	1,21,000.00
	Depreciation and Amortization:	-	-
	Net of Land Value	2,35,000.00	1,21,000.00
	Gross Tangible Assets (1a+1b+1c+1d)	2,35,000.00	1,21,000.00
	Depreciation and Amortization:	-	-
	Net Tangible Assets	2,35,000.00	1,21,000.00



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2a	Intangible Asset		
	Brand Value of "Chauap Sansadhan" (B/F from IAD Rs. 2200000) Addition current year	22,000.00	22,000.00
	Total	22,000.00	22,000.00
	Depreciation an amortization	-	-
	Net Intangible Assets	22,000.00	22,000.00

3	Capital Work in Progress (CWIP) (Tangible Asset under development)		
	Housing Project at Mocharim 4810 Bodhgaya	-	-
	Housing Project at Ring Road in Varanasi	13,900.00	13,900.00
	Housing Land at Barema, Rameshwar	24,010.00	24,012.46
	Agriculture Farm Under Develop Land for Farm House	5,640.00	5,639.91
	49,450.00		
	Total	93,000.00	43,552.37

4	Intangible Asset under development (IAD)		
	Business Process Management (Know How)	6,707.26	6,707.26
	Web Portal developmet	1,080.00	1,080.00
	Others	12,822.74	9,579.61
	Total	20,610.00	17,366.87

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: 02/10/2023

For CHAUPAL SANSADHAN LIMITED



Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi
Date: 15/09/2023



Ajit Kumar
Director
DIN: 06373894



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:008919C)

(CA. ALOK SHIVAJI)
Partner

Membership Number 078687

Place: Varanasi

Date: 02/10/2023

For CHAUPAL SANSADHAN LIMITED

 

Ashvinee Kumar
Managing Director
DIN: 05231470

Ajit Kumar
Director
DIN: 06373894

Place: Varanasi
Date: 15/09/2023



CHAUPAL SANSADHAN LIMITED
CIN: U74120UP2015PLC072346
Share Pattern as on 31st March 2023

Authorized Capital

Rs.3,00,00,000 Divide into

1. Rs. 1,00,00,000 (Rupees One Crore divided into 100000 Class A Equity Shares of Rs. 100 each)
2. Rs. 1,00,00,000 (Rupees One 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.3,00,00,000

Devison of paid up Capital

1. Rs. 1,37,60,500 (Rupees One Crore Thirtty Seven Lakh Sisity Thousand and Five Hundered divided into 137650 Class A Equity Shares of Rs. 100 each)
2. Rs. 1,00,00,000 (Rupees One 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)

1 Class A

Equity Share Without Diffrentioa Rights

Sr No	Name of Share Holders	PAN of Shareholders	Class of Share	Total No. of Share Held	Nominal Amount Paid	Total Number of Voting Rights Held
1	YGOBODHI PRIVATE LIMITED	AAACY5401C	Class A	87605	₹ 87,60,500	87605
2	ASHVINEE KUMAR	AYCPK9693D	Class A	26500	₹ 26,50,000	26500
3	RAVI SHANKAR	CSVPS0778N	Class A	4100	₹ 4,10,000	4100
4	JAINENDRA KUMAR RAI	AGPPR3677K	Class A	3600	₹ 3,60,000	3600
5	RITU KUMARI MAUYRA	CDLPM5338K	Class A	2100	₹ 2,10,000	2100
6	AJIT KMAR	AZFPK7411D	Class A	1600	₹ 1,60,000	1600
7	GULAB CHANDRA MAURYA	ATUPM1525D	Class A	100	₹ 10,000	100
8	Sunil Kumar Maurya	AMGPM9727J	Class A	4000	₹ 4,00,000	4000
9	Diwakar Tiwari	AMDPT4403H	Class A	2000	₹ 2,00,000	2000
10	Rajesh Maurya	DMHPM9054A	Class A	1000	₹ 1,00,000	1000
11	Sushama Singh	ERZPS5104M	Class A	1000	₹ 1,00,000	1000
12	Vinod Kumar Maurya	ACVPK6638B	Class A	1000	₹ 1,00,000	1000
13	Asha Devi	DGDPD5362N	Class A	1000	₹ 1,00,000	1000
14	Dinesh Choudhary	BFVPC7334C	Class A	1000	₹ 1,00,000	1000
15	Dinesh Verma	AKUPV6228M	Class A	1000	₹ 1,00,000	1000
	Total of Class A Shares			137605	₹ 1,37,60,500	137605
	Total Number of Voting Rights of Class A Shares					137605



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	Total Number of Voting Rights Held
1	AMIT CHAUDHARY	AIIPC7160K	Class B	9000	₹ 9,00,000	9
2	AWADHESH KUMAR DUBEY	APNPD3257J	Class B	9000	₹ 9,00,000	9
3	DINESH CHOUDHARY	BFVPC7334C	Class B	6000	₹ 6,00,000	6
4	VIJAYENDRA CHAUDHARY	AFKPC5613A	Class B	6000	₹ 6,00,000	6
5	AVANINDRA CHAUDHARY	AIIPC7145G	Class B	6000	₹ 6,00,000	6
6	RAMDHANI CHAUDHARY	AHAPC8146Q	Class B	6000	₹ 6,00,000	6
7	SURESH KUMAR KANNAUJIYA	ANRPK4897M	Class B	6000	₹ 6,00,000	6
8	RAJESH YADAV	APPPY7740F	Class B	6000	₹ 6,00,000	6
9	SARWESH KUMAR MISHRA	ARDPM5757C	Class B	4000	₹ 4,00,000	4
10	MAHENDRA PRAJAPATI	CDEPP3882L	Class B	3000	₹ 3,00,000	3
11	MEVALAL YADAV	ACBPY7728C	Class B	3000	₹ 3,00,000	3
12	BRIJESH KUMAR	ABHPK8213B	Class B	3000	₹ 3,00,000	3
13	ARVIND KUMAR YADAV	ADWPY8917H	Class B	3000	₹ 3,00,000	3
14	NEELAM MISHRA	BMMPM3997F	Class B	3000	₹ 3,00,000	3
15	DILIP KUMAR	CFBPK8684L	Class B	3000	₹ 3,00,000	3
16	MITHILESH SAROJ	NAOPS8716L	Class B	3000	₹ 3,00,000	3
17	LAL RATNAKAR DUBE	AFNPD1220P	Class B	2000	₹ 2,00,000	2
18	DINESH KUMAR	EANPK0633J	Class B	2000	₹ 2,00,000	2
19	DINESH (PANDEY)	CVLPD0815J	Class B	2000	₹ 2,00,000	2
20	VIJAY NARAYAN VERMA	ACPPV8098Q	Class B	2000	₹ 2,00,000	2
21	ANIL KUMAR MAURYA	ARAPM8963H	Class B	2000	₹ 2,00,000	2
22	RITESH SINGH	DOSPS2751R	Class B	2000	₹ 2,00,000	2
23	RAKESH KUMAR SINGH	BICPS7490D	Class B	2000	₹ 2,00,000	2
24	VINDO KUMAR	BLTPK9186N	Class B	2000	₹ 2,00,000	2
25	VINAY KUMAR SRIVASTAV	AWLPS3966L	Class B	2000	₹ 2,00,000	2
26	ANAND VARDHAN	AIGPV5733P	Class B	2000	₹ 2,00,000	2
27	GIRAJA SHANKAR MAURYA	AMLPM3763D	Class B	1000	₹ 1,00,000	1
Total of Class B Shares				100000	₹ 1,00,00,000	100
Total Number of Voting Rights of Class B Shares						100



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	Total Number of Voting Rights Held
1	YGOBODHI PRIVATE LIMITED	AAACY5401C	Class C	50000	₹ 50,00,000	Nil
2	SURENDRA KUMAR SINGH	AVFPS8330K	Class C	10000	₹ 10,00,000	Nil
3	PREETI MAURYA	BEOPM7081N	Class C	7000	₹ 7,00,000	Nil
4	DHARMENDRA SINGH	ASFPS0986E	Class C	5000	₹ 5,00,000	Nil
5	BANSRAJ	ABXPK6805H	Class C	3000	₹ 3,00,000	Nil
6	SHAIENDRA PRATAP SINGH	CCSPS1405D	Class C	3000	₹ 3,00,000	Nil
7	JAINENDRA KUMAR RAI	AGPPR3677K	Class C	2000	₹ 2,00,000	Nil
8	KAMLESH KUMAR MAURYA	CSTPM9395R	Class C	2000	₹ 2,00,000	Nil
9	ABHISHEK MAURYA	CPAPM3843L	Class C	2000	₹ 2,00,000	Nil
10	AJIT KUMAR	AZFPK7411D	Class C	2000	₹ 2,00,000	Nil
11	SUMIT KUMAR MAURYA	CDXPM9574R	Class C	2000	₹ 2,00,000	Nil
12	MANJU DEVI		Class C	2000	₹ 2,00,000	Nil
13	SHUDHA MAURYA	BXKPM3872Q	Class C	2000	₹ 2,00,000	Nil
14	DHARAM RAJPAL	AWFPR9328F	Class C	2000	₹ 2,00,000	Nil
15	RAKESH SRIVASTAV	APYPS7541F	Class C	2000	₹ 2,00,000	Nil
16	AWANISH PRAKASH	BBHPP0304B	Class C	2000	₹ 2,00,000	Nil
17	DILEEP KUMAR	CFBPK8684L	Class C	1000	₹ 1,00,000	Nil
18	DAYA SHANKAR	AQWPM8521E	Class C	1000	₹ 1,00,000	Nil
Total of Class C Preferential Shares				100000	₹ 1,00,00,000	

Certified to be true

For SHIVAJI ALOK & CO.
CHARTERED ACCOUNTANTS

(CA. ALOK SHIVAJI)
Membership No. 078587

Place: Varanasi

Date: 02/10/2023

For CHAUPAL SANSADHAN LIMITED

Ashvinee Kumar
Managing Director
DIN: 05231470

Place: Varanasi

Date: 15/09/2023

Ajit Kumar

Ajit Kumar
Director

DIN: 06373894

