



INDEPENDENT AUDITOR'S REPORT

To the Members of Yojna Constructions Private Limited Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Yojna Constructions Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2025, 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, and Notes to Financial Statements including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies Rules, 2015, as amended and accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and the profit (including other comprehensive income), changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.



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

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Company's annual report but does not include the financial statements and our auditor's report thereon. The Company's annual report is expected to be made available to us after the date of this Auditor's Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principal generally accepted in India including Ind AS specified under section 133 of Act. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and Board of Directors are 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 in the Financial Statements by Management and Board of Directors.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



2. As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid 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 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". 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 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 does not have any pending litigations which would impact its financial position;
- II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31st March, 2025.
- III. There were no amounts which were 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 have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any other person or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (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 management representations under sub-clauses (a) and (b) contain any material misstatement.

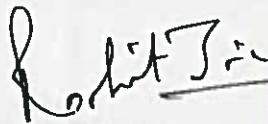
V No dividend have been declared or paid during the year by the company

VI Based on our examination which included test checks, the company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further, where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tempered with. However due to the inherent limitation of the accounting software, we are unable to comment whether there were any instances of the audit trail feature been tempered during the audit period. Further the audit trail has been preserved by the company as per statutory requirements for record retention.

3. The Company has not paid or provided for any managerial remuneration during the year. Accordingly, reporting under section 197(16) of the Act is not applicable.

For Rohit V Jain and Co
Chartered Accountants
Firm's Registration Number: 034652C



CA Rohit Jain
Proprietor
Membership number: 409694
UDIN: 25409694BMJNCM4652



Place: Lucknow
Date: May 19, 2025

Annexure -A to the Independent Auditors report

(Referred to in paragraph 1 under the heading “Report on other Legal and Regulatory Requirements” section of our report to the members of Yojna Constructions Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. The Company has no Property, Plant and Equipment and Intangible Assets, accordingly clause 3(i)(a),(b),(c) and (d) of the order are not applicable to the Company.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. (a) The inventories has been physically verified at reasonable intervals by the management during the year. In our opinion and according to the information and explanations given to us the procedures followed by the management for such physical verification are reasonable and adequate in relation to the size of the Company and the nature of its business. In our opinion Company is maintaining proper records of inventory. The discrepancies noticed on physical verification of inventory as compared to book records were not material and have been properly dealt with in the books of accounts.
- (b) The company has not been sanctioned working capital limits in excess of Rupees five crores in aggregate at any point of time during the year from banks or financial institution on the basis of security of current assets. Accordingly, clause 3 (ii)(b) of the order is not applicable to the Company.
- iii. During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, clause 3(iii) of the order is not applicable to the Company.
- iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- vii. In respect of statutory dues:
 - (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us, there are no dues of income tax, duty of customs, value added tax, GST or other applicable material statutory dues which have not been deposited as on 31st March 2025 on account of any dispute.

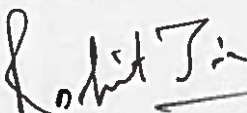


- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(ix)(a),(b),(c) and (d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the standalone financial statements, as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act.
- xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.



- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. The provisions of section 135 of the Companies Act, 2013 are not applicable to the company. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the company.

For Rohit V Jain and Co
Chartered Accountants
Firm's Registration Number: 034652C



CA Rohit Jain
Proprietor
Membership number: 409694
UDIN: 25409694BMJNCM4652



Place: Lucknow
Date: May 19, 2025

Annexure – B to Independent Auditors' Report

(Referred to the paragraph 2 (f) under "Report on other Legal and Regulatory Requirements" section of our report to the Members of Yojna Constructions Private 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 **Yojna Constructions Private Limited** ("the Company") as of 31st March 2025 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management 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 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. 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 judgment, 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 of the Company.



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 authorisations of Management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

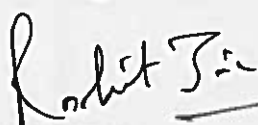
Inherent Limitations of Internal Financial Controls over Financial Reporting

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 explanation 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 31st March 2025, 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.

For Rohit V Jain and Co
Chartered Accountants
Firm's Registration Number: 034652C



CA Rohit Jain
Proprietor
Membership number: 409694
UDIN: 25409694BMJNCM4652



Place: Lucknow
Date: May 19, 2025

(Amount in Lacs unless otherwise stated)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
ASSETS			
Current Assets			
a) Inventories	2	27.89	37.31
b) Financial Assets			
i) Cash and Cash Equivalents	3	2.41	2.41
ii) Bank Balances other than (i) above	4	1.00	1.00
iii) Other Current Financial Assets	5	0.17	0.10
c) Other Current Assets	6	23.36	23.36
Total Current Assets		54.83	64.17
Total Assets		54.83	64.17
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	7	1.00	1.00
b) Other Equity	8	(2.71)	(2.79)
Total Equity		(1.71)	(1.79)
Current Liabilities			
a) Financial Liabilities			
i) Trade Payables			
a) total outstanding dues of micro enterprises and small enterprises			
b) total outstanding dues of creditors other than micro enterprises and small enterprises	9	0.15	0.15
b) Other Current Liabilities	10	56.37	65.78
c) Current Tax Liabilities	11	0.02	0.03
Total Current Liabilities		56.54	65.97
Total Equity and Liabilities		54.83	64.17
Basis of Preparation & Material Accounting Policies	1.1		
Notes to Financial Statements	1-29		

The Notes referred to above form an integral part of the Financial Statements

As per our report of even date annexed
 For Rohit V Jain and Co
 Chartered Accountants
 Firm Reg. No.034652C

CA Rohit Jain
 Proprietor
 Membership No. 409694



For and on behalf of the Board of Directors
 Yojna Constructions Private Limited

Surendra Kumar Jaggi
 Director
 DIN - 00022084

Anmol Kumar
 Director
 DIN- 07458772

Place: Lucknow
 Date: 19.05.2025

YOJNA CONSTRUCTIONS PRIVATE LIMITED

Regd. Office: Hall No.2, 2nd Floor, Eldeco Corporate Chamber -I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010

CIN: U45400UP2007PTC034009

Website: www.eldecogroup.com, Email: eldeco@eldecohousing.com

Statement of Profit & Loss for the year ended 31st March, 2025

(Amount in Lacs unless otherwise stated)

Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I. REVENUE			
Revenue From Operations	12	9.60	13.23
Other Income	13	0.07	0.06
TOTAL INCOME		9.67	13.29
II. EXPENSES			
Change In Inventory	14	9.41	12.97
Other Expenses	15	0.17	0.20
TOTAL EXPENSES		9.58	13.16
III. PROFIT BEFORE TAX		0.09	0.13
IV. TAX EXPENSE	16		
Current Tax		0.02	0.03
Tax of earlier years		(0.01)	(0.67)
V. PROFIT AFTER TAX		0.08	0.76
VI. OTHER COMPREHENSIVE INCOME/(LOSS)			
		-	-
		-	-
VII. Total Comprehensive income for the year (Comprising profit and other Comprehensive income for the year)		0.08	0.76
VIII. EARNING PER SHARE			
Basic (Face Value of Rs. 10/-)	17	0.83	7.59
Diluted (Face Value of Rs. 10/- each)	17	0.83	7.59
Basis of Preparation & Material Accounting Policies	1.1		
Notes to Financial Statements	1-29		

The Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed

For Rohit V Jain and Co

Chartered Accountants

Firm Reg. No.034652C

CA Rohit Jain

Proprietor

Membership No. 409694



For and on behalf of the Board of Directors

Yojna Constructions Private Limited

Surendra Kumar Jaggi

Director

DIN - 00022084

Anmol Kumar

Director

DIN- 07458772

Place: Lucknow

Date: 19.05.2025

YOJNA CONSTRUCTIONS PRIVATE LIMITED

Regd. Office: Hall No.2, 2nd Floor, Eldeco Corporate Chamber -I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010

CIN: U45400UP2007PTC034009

Website: www.eldecogroup.com, Email: eldeco@eldecohousing.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lacs unless otherwise stated)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
(A) Cash flow from Operating Activities:		
Net Profit before taxation, and extraordinary items	0.09	0.13
Operating Profit before Working Capital Changes	0.09	0.13
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Current Liabilities	(9.42)	(13.12)
Decrease/(Increase) in Inventories	9.41	12.97
Decrease/(Increase) in Other Current Assets	(0.00)	(0.55)
Decrease/(Increase) in Other Bank Balances	-	-
Decrease/(Increase) in Other Current Financial Assets	(0.07)	(0.06)
Cash Generated from Operations	0.01	(0.63)
Taxes Paid	(0.01)	0.63
Net Cash from Operating Activities	0.00	0.00
(B) Cash Flow from Investing Activities		
Net Cash used in Investing Activities	-	-
(C) Cash flow from Financing Activities :		
Net Cash(used in)/from Financing Activities	-	-
Net Cash(used in)/from Financing Activities	-	-
Net (Decrease)/Increase in Cash and Cash Equivalents	0.00	0.00
Opening Balance of Cash and Cash Equivalents	2.41	2.41
Closing Balance of Cash and Cash Equivalents	2.41	2.41

The accompanying notes are an integral part of the Financial Statements.

Notes

a) RECONCILIATION STATEMENT OF CASH AND BANK BALANCES	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cash and cash equivalents at the end of the year as per above	2.41	2.41
Add: Deposits with more than 3 months but less than 12 months maturity period	1.00	1.00
Cash and cash equivalents as per balance sheet (refer note 3 & 4)	3.41	3.41

b) DISCLOSURE AS REQUIRED BY IND AS 7

Reconciliation of liabilities arising from financing activities	Nil	Nil
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c) The Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard (IND AS-7) Statement of Cash Flows.

As per our report of even date annexed

For Rohit V Jain and Co
Chartered Accountants
Firm Reg. No.034652C

CA Rohit Jain
Proprietor
Membership No. 409694



For and on behalf of the Board of Directors
Yojna Constructions Private Limited

Surendra Kumar Jaggi
Director
DIN - 00022084

Anmol Kumar
Director
DIN- 07458772

Place: Lucknow
Date: 19.05.2025

YOJNA CONSTRUCTIONS PRIVATE LIMITED

Regd. Office: Hall No.2, 2nd Floor, Eldeco Corporate Chamber -I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010

CIN: U45400UP2007PTC034009

Website: www.eldecogroup.com, Email: eldeco@eldecohousing.com

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

A. Equity Share Capital

Particulars	Number	(Amount in lacs)
Equity Shares of Rs 10 per share issued, subscribed and fully paid up		
As at 1st April, 2023	10,000	1.00
Changes in Equity share capital due to prior period errors	-	-
Changes in Equity share capital during the year	-	-
As at 31st March, 2024	10,000	1.00
As at 1st April, 2024	10,000	1.00
Changes in Equity share capital due to prior period errors	-	-
Changes in Equity share capital during the year	-	-
As at 31st March, 2025	10,000	1.00

B. Other Equity

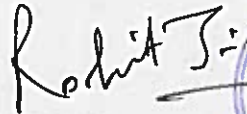
Particulars	Retained Earnings	Other Comprehensive	(Amount in Lacs) Total Other Equity
Balance as at 01.04.2023	(3.55)	-	(3.55)
Profit/(Loss) for the year	0.76	-	0.76
Balance as at 31.03.2024	(2.79)	-	(2.79)
Balance as at 01.04.2024	(2.79)	-	(2.79)
Profit/(Loss) for the year	0.08	-	0.08
Balance as at 31.03.2025	(2.71)	-	(2.71)

The Notes referred to above form an integral part of the Financial Statements.

For Rohit V Jain and Co

Chartered Accountants

Firm Reg. No.034652C


CA Rohit Jain
Proprietor
Membership No. 409694



For and on behalf of the Board of Directors

Yojna Constructions Private Limited


Surendra Kumar Jaggi
Director
DIN - 00022084


Anmol Kumar
Director
DIN- 07458772

Place: Lucknow

Date: 19.05.2025

YOJNA CONSTRUCTIONS PRIVATE LIMITED

Regd. Office: Hall No.2, 2nd Floor, Eldeco Corporate Chamber -I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010

Notes to Financial Statements for the year ended March 31, 2025

A. Basis of Preparation & Material Accounting Policies**1. Corporate and General Information**

Yojna Constructions Private Limited ("The Company") is a subsidiary Company of Eldeco Housing and Industries Limited. Registered address of the Company is Hall No.2, 2nd Floor, Eldeco Corporate Chamber -I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010

The Company is into the Real estate Business. The financial statements for the year ended 31 March, 2025 were authorised and approved for issue by the Board of Directors on 19th May, 2025.

1.1 Basis of preparation of financial statements**Statement of Compliance**

The financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities and share based payments which have been prepared to comply with the Indian Accounting standards ('IND AS'), including the rules notified under the relevant provisions of the Companies Act, 2013, (as amended from time to time) and Presentation and disclosure requirements of Division II of Schedule III to the Companies Act, 2013, (IND AS Compliant Schedule III) as amended from time to time.

The preparation of the financial statements requires management to make estimates and assumptions. Actual results could vary from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision effects only that period or in the period of the revision and future periods if the revision affects both current and future years.

The Company's functional currency and presentation currency is Indian Rupees (INR). All amounts disclosed in the financial statements and notes are in lacs except otherwise indicated.

Classification of Assets and Liabilities into Current and Non- Current

The Company presents its assets and liabilities in the Balance Sheet based on current/ non-current classification.

An asset is treated as current when it is:

- a) expected to be realised or intended to be sold or consumed in normal operating cycle;
- b) held primarily for the purpose of trading;
- c) expected to be realised within twelve months after the reporting period; or
- d) cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when :

- a) it is expected to be settled in normal operating cycle;
- b) it is held primarily for the purpose of trading;
- c) it is due to be settled within twelve months after the reporting period; or
- d) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle being a period within twelve months for the purpose of current and non-current classification of assets and liabilities.

Material accounting policies**i) Basis of Measurement**

The Financial Statements of the Company are consistently prepared and presented under historical cost convention on an accrued basis in accordance with IND AS except for certain Financial Assets and Financial Liabilities that are measured at fair value.

The financial statements are presented in Indian Rupees ('INR'), which is the Company's functional and presentation currency and all amounts are rounded to the nearest Lacs (except otherwise indicated).

ii) Inventories

Land is valued at cost, which is determined on average method. Cost includes cost of acquisition and all other costs incurred till the date of Possession.

iii) Financial Assets

Financial assets include Investments, trade receivables, cash and cash equivalents, derivative financial assets, loans and also the equity / debt Instruments held. Initially all financial assets are recognised at amortised cost or fair value through Other Comprehensive Income or fair value through Statement of Profit or Loss, depending on its business model for those financial assets and their contractual cash flow characteristics. Subsequently, based on Initial recognition/ classification, where assets are measured at fair value, gain and losses are either recognised entirely in the statement of profit and loss (i.e. fair value through profit or loss), or recognised in other comprehensive income (i.e. fair value through other comprehensive income).

(a) Trade receivables:

Trade receivables are recognised initially at fair value and subsequently measured at amortized cost less credit loss/impairment allowances/ provision for doubtful debts.

(b) Cash and cash equivalents:

Cash and cash equivalents are financial assets. Cash and cash equivalents consist of cash and short-term highly liquid investments that are readily convertible to cash with original maturities of three months or less at the time of purchase and are carried at cost.

(c) Cash Flow Statement:

Cash Flows are reported using indirect method whereby profit for the year is adjusted for the effects of transaction of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of Company are segregated.

iv) Impairment of Financial assets:

In accordance with IND AS 109, the Company uses expected credit loss (ECL) model for evaluating, measurement and recognition of impairment loss.



v) Financial liabilities

(a) Classification:

The Company classifies all financial liabilities as subsequently measured at amortized cost, except for financial liabilities at fair value through profit and loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

(b) Initial recognition and measurement

All financial liabilities are recognized initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

(c) Subsequent measurement

All financial liabilities are re-measured at fair value through statement of profit and loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through statement of profit and loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(d) De-recognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or 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 recognized in the Statement of Profit and Loss.

vi) Revenue recognition

The company derives revenue from execution of real estate projects. Revenue from real estate projects 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.

Ind AS 115 replaces Ind AS 18 revenue and Ind AS 11 construction contracts which prescribes control approach for revenue recognition as against risk and rewards as per Ind AS 18. The company has opted to apply modified retrospective approach as per Ind AS 115. 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 company expects to receive.

vii) Provisions, contingent assets and contingent liabilities

A provision is recognized when:

- the Company 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.

viii) Earnings per share

Basic Earnings per share is calculated by dividing the profit from continuing operations and total profit, both attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed using the net profit for the year attributable to the shareholder and weighted average number of equity and potential equity shares outstanding during the year including share options, convertible preference shares and debentures, except where the result would be anti-dilutive. Potential equity shares that are converted during the year are included in the calculation of diluted earnings per share, from the beginning of the year or date of issuance of such potential equity shares, to the date of conversion.

ix) 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.



2. Inventories		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Land	27.89	37.31
Total	27.89	37.31
3. Cash & Cash Equivalents		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Balances with banks in current accounts	2.41	2.41
Cash on hand	0.00	0.00
Total	2.41	2.41
4. Other Bank Balances		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Balances with banks: In Deposit Account with Maturity of less than equal to twelve months	1.00	1.00
Total	1.00	1.00
5. Other Current Financial Assets		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Interest accrued and due on Bank's FDR having original Maturity of less than equal to twelve months	0.17	0.10
Total	0.17	0.10
6. Other Current Assets		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Land Advances	22.81	22.81
MAT Credit	0.55	0.55
Total	23.36	23.36



7. Equity Share Capital		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Authorised		
10,000(10,000-2024) Equity Shares of Rs.10 each	1.00	1.00
	1.00	1.00
Issued, subscribed & paid up		
10,000(10,000-2024) Equity Shares of Rs.10 each fully paid up	1.00	1.00
	1.00	1.00

Figures in brackets represent those of the previous year.

7.1 Reconciliation of number of shares outstanding at the beginning and at the end of the year

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Amount	Number	Amount
Equity Shares of Rs 10 each fully paid				
Shares outstanding at the beginning of the year	-	-	-	-
Shares issued during the year	10,000	1.00	10,000	1.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1.00	10,000	1.00

7.2 Terms / rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10/-per share. Each holder of equity shares is entitled to one vote per share.If new equity shares, issued by the company shall be ranked pari-passu with the existing equity shares. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts, if any in proportion to the number of equity shares held by the share holders.

7.3 Shares held by holding company

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number of Shares held	Amount	Number of Shares held	Amount
Holding Company				
Eldeco Housing & Industries Limited	10,000	1.00	10,000	1.00
	10,000	1.00	10,000	1.00

7.4 Detail of shareholders holding more than 5% shares in equity capital of the company

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number of Shares held	% Holding	Number of Shares held	% Holding
Eldeco Housing & Industries Limited	10,000	100	10,000	100

The aforesaid disclosure is based upon percentages computed as at the balance sheet date. As per records of the company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

7.5 Disclosure of Shareholding of Promoters

Disclosure of shareholding of promoters as at March 31, 2025 is as follows:

Shares held by promoters

Promoter name	As at 31.03.2025		As at 31.03.2024		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Eldeco Housing & Industries Limited	10,000	100	10,000	100	-
Total	10,000	100	10,000	100	-

Disclosure of shareholding of promoters as at March 31, 2024 is as follows:

Shares held by promoters

Promoter name	As at 31.03.2024		As at 31.03.2023		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Eldeco Housing & Industries Limited	10,000	100	10,000	100	-
Total	10,000	100	10,000	100	-

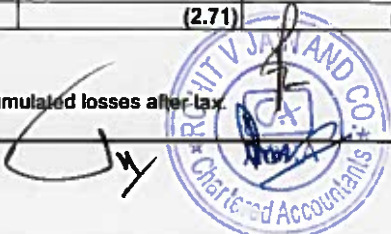
The Company has not allotted any fully paid up equity shares pursuant to contracts without payment being received in cash during the period of five years immediately preceeding the balance sheet date.

8. Other Equity

Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Retained Earnings		
Balance at the beginning of the year	(2.79)	(3.55)
Add: Profit During the Year	0.08	0.76
Closing Balance	(2.71)	(2.79)

Nature and Purpose of each reserve within equity

1. Retained Earnings: Retained earnings comprises of prior years and current years undistributed earnings/accumulated losses after tax.



9. Trade payables		
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of trade payables and acceptances other than above	0.15	0.15
Total	0.15	0.15

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 on the basis of intimation received from the suppliers regarding their status under the MSME Development Act, 2006. This information has been relied upon by the auditors.

Ageing of Trade Payable as at 31.03.2025 from the date of transaction

As at 31.03.2025	Outstanding for following periods from the date of transaction				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Payable					
-MSME					-
- Others	0.15	-	-	-	0.15
Disputed Trade Payable					
-MSME					-
- Others					-
Total Trade Payable	0.15	-	-	-	0.15

Ageing of Trade Payable as at 31.03.2024 from the date of transaction

As at 31.03.2024	Outstanding for following periods from the date of transaction				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Payable					
-MSME					-
- Others	0.15	-	-	-	0.15
Disputed Trade Payable					
-MSME					-
- Others					-
Total Trade Payable	0.15	-	-	-	0.15

Particulars	As at 31.03.2025	As at 31.03.2024
a. the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year;		
- Principal Amount	-	-
- Interest due	-	-
b. the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL
c. the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	NIL	NIL
d. the amount of interest accrued and remaining unpaid at the end of each accounting year; and	NIL	NIL
e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

10. Other Current Liabilities

Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Advances From Holding Company	56.37	65.78
Total	56.37	65.78

11. Current Tax Liabilities

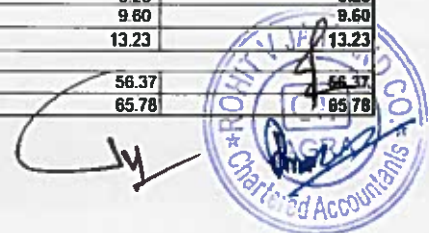
Particulars	(Amount in lacs)	
	As at 31.03.2025	As at 31.03.2024
Provision For Income Tax	0.02	0.03
Total	0.02	0.03

12. Revenue From Operations

Particulars	(Amount in lacs)	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Income From Real Estate	9.60	13.23
Total	9.60	13.23



13. Other Income			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Interest on bank Fixed Deposits	0.07	0.06	
Total	0.07	0.06	
14. Change in Inventory			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Inventories at the beginning of the year			
Land	37.31	50.27	
	37.31	50.27	
Inventories at the end of the year			
Land	27.89	37.31	
	27.89	37.31	
Change in Inventory	9.41	12.97	
15. Other Expenses			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Auditors Remuneration	0.15	0.15	
Legal and Professional Expenses	0.02	0.05	
Bank Charges	0.00	0.00	
Total	0.17	0.20	
16. Tax Expense			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Tax expenses comprises of :			
Current Income Tax	0.02	0.03	
Tax related to Earlier Years	(0.01)	(0.67)	
Total	0.01	(0.63)	
The major component of income tax expenses and the reconciliation of expected tax expenses based on the domestic effective tax rate of company and reported tax expense in statement of profit and loss are as follows :			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Accounting profit/(loss) before tax	0.09	0.13	
Applicable tax rate	25.168%	25.168%	
Current tax expenses	0.02	0.03	
Current Tax Provisions(A)	0.02	0.03	
Tax related to Earlier Years (Net)	(0.01)	(0.67)	
Tax related to Earlier Years (B)	(0.01)	(0.67)	
Tax expense recognised in statement of profit and loss (A+B)	0.01	(0.63)	
17. Earning Per Share (EPS)			
Particulars	(Amount in Rupees)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Basic and Diluted Earnings Per Share			
Profit/(Loss) after tax as per profit & loss account (In Rs.) (A)	8,340	75,944	
No. of equity shares (B)	10,000	10,000	
Basic Earning Per Share (Rs.)	0.83	7.59	
Diluted Earning Per Share (Rs.)	0.83	7.59	
18. Payment to Auditors			
Particulars	(Amount in lacs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
Audit Fee	0.15	0.15	
Total	0.15	0.15	
19. Balances of loan/ advances given and other financial and non financial assets and liabilities are subject to reconciliation and confirmation from respective parties. The balance of said loan/ advances given and other financial and non financial assets and liabilities are taken as shown by the books of accounts. The ultimate outcome of such reconciliation and confirmation cannot presently be determined, therefore, no provision for any liability that may result out of such reconciliation and confirmation has been made in the financial statement, the financial impact of which is unascertainable due to the reasons as above stated.			
20. SEGMENT REPORTING			
In line with the provisions of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the operations of the company falls under real estate business, which is considered to be the only reportable segment by management.			
21. Related Parties			
A. Name of related parties			
Holding Company			
1. Eldeco Housing & Industries Limited			
B. Summary of transactions with related parties			
Transactions	Year ended	Eldeco Housing & Industries Limited	(Amount in lacs)
			Total
Advance received for Expenses	March 31, 2025	0.18	0.18
	March 31, 2024	0.28	0.28
Revenue Sharing	March 31, 2025	9.60	9.60
	March 31, 2024	13.23	13.23
Balance outstanding	As on		
Amount Payable	March 31, 2025	56.37	56.37
	March 31, 2024	65.78	65.78



22 : FAIR VALUE MEASUREMENTS**(i) Financial Assets by category**

(Amount in Lacs unless otherwise stated)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
Financial Assets			
At Amortised cost			
Current Assets			
Cash and Cash Equivalents	3	2.41	2.41
Total Financial Assets		2.41	2.41
Financial Liabilities			
At Amortised cost			
Current Liabilities			
Trade Payables	9	0.15	0.15
Total Financial Liabilities		0.15	0.15

(ii) Fair value of financial assets and liabilities measured at amortised cost

(Amount in Lacs unless otherwise stated)

	As at March 31, 2025		As at March 31, 2024	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial Assets				
Current Assets				
Cash and Cash Equivalents	2.41	2.41	2.41	2.41
Total Financial Assets	2.41	2.41	2.41	2.41
Financial Liabilities				
Current Liabilities				
Trade Payables	0.15	0.15	0.15	0.15
Total Financial Liabilities	0.15	0.15	0.15	0.15

For short term financial assets and liabilities carried at amortized cost, the carrying value is reasonable approximation of fair value.



23 Additional regulatory information							
No.	Ratios	Numerator	Denominator	Mar-25	Mar-24	Change in ratio as compared to preceding year	Reason for change in ratio by more than 25% as compared to preceding year
1	Current Ratio (in times)	Total Current Assets	Total Current Liabilities	0.97:1	0.97:1	-	Not Applicable
2	Debt-Equity Ratio (in times)	Debts Consists of long borrowings and lease liabilities (except short term borrowing)	Total Equity	-	-	-	Not Applicable
3	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	-	-	-	Not Applicable
4	Return on Equity Ratio (%)	Profit for the year less Preference dividend (if any)	Average Total Equity	-4.76%	-34.97%	86%	Due to decrease in profit & increase in total equity for the year
5	Inventory Turnover Ratio (in times)	Revenue from Operations	Average Inventory	0.29:1	0.3:1	-3%	Not Applicable
6	Trade Receivables Turnover Ratio (in times)	Revenue from Operations	Average Trade receivables	-	-	-	Not Applicable
7	Trade Payables Turnover Ratio (in times)	Direct Operating Cost+Other expenses	Average Trade Payables	63.85:1	87.76:1	-27%	Due to decrease in direct operating cost and other expenses for the year
8	Net Capital Turnover Ratio (in times)	Revenue from operations	Average Working Capital (i.e. Total current assets less Total current liabilities)	-5.48:1	-6.09:1	-10%	Not Applicable
9	Net Profit Ratio (in %)	Profit for the year	Revenue from Operations	0.01	0.06	-83%	Due to decrease in profit for the year
10	Return on Capital Employed (in %)	Profit before tax and finance cost	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	-5.36%	-7.03%	24%	Not Applicable
11	Return on Investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	-	-	-	Not Applicable



Note 24 :RISK MANAGEMENT

The Company's activities expose it to liquidity risk and credit risk. The management has the overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

Credit risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and financial assets measured at amortised cost. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

The Company has Low credit risk on financial reporting date.

Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or a litigation decided against the Company. The Company continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognised in the statement of profit and loss.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

The company have adequate liquidity and considers liquidity risk as low risk.

Note 25 : CAPITAL MANAGEMENT POLICIES

The Company's capital management objectives are to ensure the Company's ability to continue as a going concern as well as to provide an adequate return to shareholders by pricing products and services commensurately with the level of risk.

The Company monitors capital on the basis of the carrying amount of equity plus its subordinated loan, less cash and cash equivalents as presented on the face of the statement of financial position and cash flow hedges recognised in other comprehensive income.

The company have low capital risk.



Note 26: OTHER STATUTORY INFORMATION

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company do not have any transactions with companies struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) 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 (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) 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 (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (vii) The Company have not any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The Company has not been declared a wilful defaulter by any bank or financial institution or government authorities during the year.
- (ix) During the year there is no scheme or arrangement approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013.
- (x) The Company has no borrowings above 5 crore from banks or financial institutions on the basis of security of current assets.

27. Audit Trail:

The company has used an accounting software for maintaining its books of accounts for the financial year ended 31.03.2025, which has a feature of recording audit trail (Edit log) facility and the same has been operating for all relevant transactions recorded in the software. Although the accounting software has inherent limitations, there were no instances of the audit trail feature being tampered. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record.

28. The company has regrouped / reclassified previous year figures where necessary to conform with current year's classification.

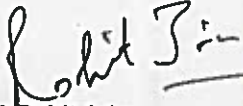
29. The note nos. 1-28 referred to above form an integral part of financial statements.

As per our report of even date annexed

For Rohit V Jain and Co

Chartered Accountants

Firm Reg. No.034652C


CA Rohit Jain
Proprietor
Membership No. 409694



For and on behalf of the Board of Directors

Yojna Constructions Private Limited


Surendra Kumar Jaggi
Director
DIN- 00022084


Anmol Kumar
Director
DIN- 07458772

Place: Lucknow

Date: 19.05.2025