

### *Independent Auditor's Report*

To the Members of GOODLIVING INFRASTRUCTURE PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the financial statements of GOODLIVING INFRASTRUCTURE PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit/loss and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

The company has taken unsecured loans from its related parties. The company has prepared its financial statements on a going concern basis.

We draw attention to Note 1-4 of the standalone financial statements which describes management's assessment of the impact of the outbreak of COVID-19 pandemic on its business operations and financial statements. The said assessment made by the management is highly dependent upon the circumstances as they evolve in subsequent period.

Our opinion is not modified in respect of this matter.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

#### 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 for the financial year ended March 31, 2025. 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. For each matter below, our description of how our audit addressed the matter is provided in that context.

##### 1. Revenue recognition for real estate projects

The Company applies Indian Accounting Standard 115 for recognition of revenue from real estate projects, which is being recognized at a point in time upon the Company satisfying its performance obligation and the customer obtaining control of the underlying asset. Application of Indian Accounting Standard 115 involves significant judgment in identifying performance obligations and determining when 'control' of the asset underlying the performance obligation is transferred to the customer, the same has been considered as key audit matter.

Our audit procedures included:

- Read the Company's revenue recognition accounting policies and assessed compliance of the policies with Indian Accounting Standard 115.
- Obtained and understood revenue recognition process including identification of performance obligations and determination of transfer of control of the asset underlying the performance obligation to the customer.
- Read the legal opinion obtained by the Company to determine the point in time at which the control is transferred in accordance with the underlying agreements.



- Tested, revenue related transactions with the underlying customer contracts, sale deed and handover documents, evidencing the transfer of control of the asset to the customer based on which revenue is recognised.
- Assessed the revenue-related disclosures included in financial statements.

## 2. Assessing the carrying value of Inventory and advances paid for land procurement

The Company's inventory comprises of ongoing real estate projects, launched projects and development rights.

As at March 31, 2025, the carrying values of inventories amounts to Rs.15817.25 Lakh. The inventories are carried at the lower of the cost and net realizable value ('NRV'). The determination of the NRV involves estimates based on prevailing market conditions, current prices, and expected date of commencement and completion of the project, the estimated future selling price, cost to complete projects and selling costs. Considering significance of the amount of carrying value of inventories in the financial statements and the involvement of significant estimation and judgement in such assessment of NRV, the same has been considered as key audit matter. However, the valuation of Inventory has been made and certified by the management. We have accepted valuation done by the management after considering nature and complexity of the Asset.

Further, the Company has made various advances and deposits to the seller/ intermediary towards purchases and development of its projects, whereupon it is transferred to stock under inventories.

## 3. Related Party Transactions

The Company has undertaken transactions with its related parties in the ordinary course of business at arm's length. These include making new or additional investments in its subsidiaries; lending loans to related parties; etc. as disclosed in the standalone Financial Statements. We identified the accuracy and completeness of the related party transactions and its disclosure as set out in respective notes to the financial statements as a key audit matter due to the significance of transactions with related parties and regulatory compliances thereon, during the year ended March 31, 2025.

Our procedures / testing included the following:

- Obtained and read the Company's policies, processes and procedures in respect of identifying related parties, obtaining approval, recording and disclosure of related party transactions;
- Read minutes of shareholder meetings, board meetings and minutes of meetings of those charged with governance in connection with Company's assessment of related party transactions being in the ordinary course of business at arm's length;
- Tested, related party transactions with the underlying contracts, confirmation letters and other supporting documents;
- Agreed the related party information disclosed in the financial statements with the underlying supporting documents, on a sample basis.



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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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 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.

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

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

Our objectives are to obtain reasonable assurance about whether the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the '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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 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'.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed pending litigations and the impact on its financial position - refer to relevant note to the Standalone Financial Statements.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - 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, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and  
(c) Based on such 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 mis-statement.
  - v. No dividend has been declared or paid during the year by the company.



- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 1, 2023.  
Based on our examination which included sample / test checks, the Company has used accounting software for maintaining its books of accounts, 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 software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
- vii. As proviso to Rule 3(1) of the Companies (Account) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirement for record retention is not applicable for the financial year ended March 31, 2025.

**For Geeta And Company  
Chartered Accountants**

*Geeta Narang*

**Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Place: Delhi  
Date : 20.10.2025  
UDIN: 25536343BMHRYL5876**



The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
N/A	N/A	N/A	N/A	N/A	N/A

- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (i) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is



appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- (ii) During the year the company has made investments in, 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:

- (a) during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity

To Whom	Aggregate Amount	Balance as on 31.03.2025
Parties other than subsidiaries, Associates and Joint Ventures	105.00 Lakh	650.20 Lakh
<b>Subsidiaries, Associates and Joint Ventures</b>	<b>28,897.77 Lakh</b>	<b>8361.91 Lakh</b>
N/A	N/A	N/A

- (b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

- (iii) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

- (iv) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

- (v) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.



- (vi) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing 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 any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
- (vii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except following lenders:

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
N/A	N/A	N/A	N/A	N/A	N/A

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company holds investment in subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The Company holds investment in subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (ix) (a) The company has not raised any money by way of initial public offer or further public



offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

- (x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistleblower complaints had been received by the company
- (xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.



- (xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xvii) There is no resignation of the statutory auditors during the year.
- (xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, 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 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.
- (xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xx) The company is not required to prepare Consolidated financial statements hence this clause is not applicable.
- (xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

**For Geeta And Company**  
**Chartered Accountants**

  
**Geeta Narang**  
**Proprietor**  
**Mem No. 536343**  
**FRNo. 030750N**  
**Place: Delhi**  
**Date : 20.10.2025**  
**UDIN: 25536343BMHRYL5876**



## ***Report on Internal Financial Controls with reference to financial statements***

### **Report on the Internal Financial Controls 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 GOODLIVING INFRASTRUCTURE PRIVATE LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the 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 Institute of Chartered Accountants of India. 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 Companies Act, 2013, 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 Institute of Chartered Accountants of India. 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, 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 March 31, 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 Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Place: Delhi  
Date : 20.10.2025  
UDIN: 25536343BMHRYL5876





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(Set up by an Act of Parliament)



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**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**STANDALONE BALANCE SHEET AS AT 31st March 2025**

Particulars	Notes	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>ASSETS</b>			
<b>A. Non-current assets</b>			
(a) Property, Plant & Equipment	5 (a)	290.62	89.65
(b) Capital work-in-progress	5 (b)	-	-
(c) Investment Property	5 (c)	-	-
(d) Goodwill	5 (d)	-	-
(e) Other intangible assets	6 (a)	-	-
(f) Intangible assets under development	6 (b)	-	-
(g) Biological Assets other than bearer plants	6 (c)	-	-
(h) Financial assets			
(i) Investments	7	1,911.92	1,911.92
(ii) Trade receivables	8	-	-
(iii) Loans	9	29,002.78	9,012.11
(iv) Other financial assets	10	452.46	252.46
(i) Deferred tax assets (Net)	11	2.12	-
(k) Other non-current assets	12	-	-
<b>Total non-current assets (A)</b>		<b>31,659.90</b>	<b>11,266.14</b>
<b>B. Current assets</b>			
(a) Inventories	13	15,817.25	19,291.97
(b) Financial assets			
(i) Investments	7	-	-
(ii) Trade receivables	8	631.01	2,087.61
(iii) Cash and cash equivalents	14	199.21	172.44
(iii) Loans	9	-	-
(v) Other financial assets	10	-	-
(c) Current Tax Assets (Net)	15	-	-
(d) Other current assets	12	298.72	301.44
<b>Total current assets (B)</b>		<b>16,946.19</b>	<b>21,853.46</b>
<b>Total assets (A+B)</b>		<b>48,606.11</b>	<b>33,119.60</b>
<b>EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>			
(a) Equity share capital	16	1.00	1.00
(b) Fully Convertible preference shares	16	-	-
(c) Other equity	17	3,441.25	1,665.81
<b>Total equity (A)</b>		<b>3,442.25</b>	<b>1,666.81</b>
<b>Liabilities</b>			
<b>B. Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	18	29,578.58	13,304.60
(ii) Trade Payables	19	-	-



(iii) Other financial liabilities	20	18.26	16.57
(b) Provisions	21	-	-
(c) Deferred Tax Liabilities (Net)	11	-	-
(c) Other Non Current liabilities	22	-	11,434.64
<b>Total non-current liabilities (B)</b>		<b>29,596.84</b>	<b>24,755.81</b>
<b>C. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	18	12,912.77	-
(i) Trade payables	19	(304.24)	(20.47)
- Dues of micro enterprises and small enterprises			
- Due to Others			
(ii) Other financial liabilities	20	70.44	108.06
(c) Other Current liabilities	22	2,297.88	6,179.79
(b) Provisions	21	590.17	429.60
(c) Current Tax Liabilities (Net)	15	-	-
<b>Total current liabilities (C)</b>		<b>15,567.02</b>	<b>6,696.98</b>
<b>Total liabilities (B+C)</b>		<b>45,163.86</b>	<b>31,452.79</b>
<b>Total equity and liabilities (A+B+C)</b>		<b>48,606.11</b>	<b>33,119.60</b>

See accompanying notes forming part of the standalone financial statements.



for GOODLIVING INFRASTRUCTURE PVT. LTD.

For Goodliving Infrastructure Pvt. Ltd.

(ASHISH BHUTANI)  
Director  
DIN: 06779413

(PREM BHUTANI)  
Director  
DIN: 00809853

PLACE:  
DATE:

**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March 2025**

Particulars	Notes	Year ended 31st March 2025 (Rupees in Lacs)	Year ended 31st March 2024 (Rupees in Lacs)
<b>I</b> Revenue from operations	23	18,017.22	11,446.73
<b>II</b> Other income	24	1,767.54	1,138.77
<b>III Total Income (I+II)</b>		<b>19,784.76</b>	<b>12,585.50</b>
<b>IV Expenses</b>			
i) Cost of Material Consumed	25	10,580.54	8,955.25
ii) Purchase of Stock in Trade	26	-	-
iii) Change in Inventory	27	-	-
iv) Employee benefits expense	28	1,173.75	221.68
v) Finance costs	29	1,086.12	23.36
vi) Depreciation and amortisation expense	30	21.64	22.42
vii) Other expenses	31	4,552.98	1,655.86
<b>Total Expenses (IV)</b>		<b>17,415.03</b>	<b>10,878.57</b>
<b>V Profit / (Loss) before tax and exceptional items (III-IV)</b>		<b>2,369.73</b>	<b>1,706.93</b>
<b>VI</b> Exceptional items		-	-
<b>VII Tax expense</b>	32		
i) Current tax		596.41	429.60
ii) Deferred tax charge / (credit)		(2.12)	-
iii) Mat Credit entitlement written off		-	-
<b>Total Tax expense (VII)</b>		<b>594.29</b>	<b>429.60</b>
<b>VIII Profit / (Loss) for the year (V-VI-VII)</b>		<b>1,775.44</b>	<b>1,277.33</b>
<b>Other comprehensive income</b>			
<b>A</b> i) Items that will not be reclassified to profit or loss		-	-
ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-
<b>B</b> i) Items that will be reclassified to profit or loss		-	-
ii) Income Tax relating to items that will be reclassified to profit or loss		-	-
<b>IX Total other comprehensive income</b>		-	-
<b>X Total comprehensive income for the year (VIII+IX)</b>		<b>1,775.44</b>	<b>1,277.33</b>
<b>Earnings per share</b> (Nominal value of shares Rs. 10 each for all classes of equity shares)			
Basic	33	17,754.36	12,773.30
Diluted	33	17,754.36	12,773.30

See accompanying notes forming part of the standalone financial statements

In terms of our report attached



for GOODLIVING INFRASTRUCTURE PVT. LTD.

For Goodliving Infrastructure Pvt. Ltd.  
**(ASHISH BHUTANI)** **(PREM BHUTANI)**  
 Director Director  
 DIN: 06779413 DIN: 00809853  
 Auth. Sign./Director

PLACE:  
DATE:

**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025**

Particulars	Year ended 31st March 2025 (Rupees in Lacs)	Year ended 31st March 2024 (Rupees in Lacs)
<b>Cash flows from operating activities</b>		
Profit / (Loss) before tax	2,369.73	1,706.93
Adjustments for:		
Loss on sale of assets	-	-
Interest expense recognised in profit or loss	1,086.12	23.36
Interest income recognised in profit or loss	-	-
Gain on conversion of property, plant and equipment	-	-
Depreciation and amortisation	21.64	22.42
	<b>3,477.49</b>	<b>1,752.71</b>
<b>Movements in working capital:</b>		
(Increase)/decrease in Inventories	3,474.72	(4,553.25)
(Increase)/decrease in Investments	-	-
(Increase)/decrease in Trade receivables	1,456.60	(2,087.61)
(Increase)/decrease in Loans	(19,990.67)	(271.70)
(Increase)/decrease in Other financial assets	(200.00)	(2.46)
(Increase)/decrease in Other current assets	2.72	(271.15)
Increase/ (Decrease) in Provisions	160.57	426.65
Increase/ (Decrease) in Trade payables	(283.77)	(102.42)
Increase/ (Decrease) in Other financial liabilities	(35.93)	99.15
Increase/ (Decrease) in Other Current liabilities	(15,316.55)	4,094.85
<b>Cash generated from operations</b>	<b>(27,254.82)</b>	<b>(915.23)</b>
Income taxes paid / (refund)	596.41	429.60
<b>Net cash generated by/(used in) operating activities</b>	<b>(27,851.22)</b>	<b>(1,344.82)</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(222.62)	(27.64)
Proceeds from disposal of property, plant and equipment	-	-
Payments for investment property	-	-
Proceeds from disposal of investment property	-	-
Payments for intangible assets	-	-
Interest received	-	-
<b>Net cash generated by/(used in) investing activities</b>	<b>(222.62)</b>	<b>(27.64)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of Equity Shares	-	-
Proceeds/(Repayments) from borrowings	29,186.75	1,399.29
Interest paid	(1,086.12)	(23.36)
<b>Net cash generated by/(used in) finance activities</b>	<b>28,100.63</b>	<b>1,375.93</b>
<b>Net increase in cash and cash equivalents</b>	<b>26.79</b>	<b>3.47</b>
Cash and cash equivalents at the beginning of the year	172.44	168.97
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	-	-
	172.44	168.97
<b>Cash and cash equivalents at the end of the year</b>	<b>199.21</b>	<b>172.44</b>

See accompanying notes forming part of the standalone financial statements

In terms of our report attached.

for GOODLIVING INFRASTRUCTURE PVT. LTD.




For Goodliving Infrastructure Pvt Ltd.  
 (ASHISH BHUTANI)  
 Director  
 DIN: 06779413

 (PREM BHUTANI)  
 Director  
 DIN: 00809853  
 Auth. Sign./Director

PLACE:  
DATE:

**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
U45400UP2008PTC197588

**STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st March 2025**

Particulars	(Rupees in Lacs)	
	Amount	
<b>a. Equity share capital</b>		
<b>Balance at 31st March 2024</b>	1.00	
Changes in equity share capital during the year	-	
<b>Balance at 31st March 2025</b>		<b>1.00</b>

Particulars	Reserve and surplus						(Rupees in Lacs)	
	Securities Premium Reserve	Capital Redemption Reserve	General Reserve	Retained earnings	Revaluation Reserve	Total		
<b>Balance at 31st March 2024</b>	-	-	388.48	1,277.33	-	1,665.81		
Profit/(Loss) for the year	-	-	-	1,775.44	-	1,775.44		
Other comprehensive income for the year, net of income tax	-	-	-	-	-	-		
<b>Total</b>	-	-	<b>388.48</b>	<b>3,052.77</b>	-	<b>3,441.25</b>		
<b>Balance at 31st March 2025</b>	-	-	<b>388.48</b>	<b>3,052.77</b>	-	<b>3,441.25</b>		

See accompanying notes forming part of the standalone financial statements

**For GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**

*Ganesh Narayan*



*Prem Bhutani*  
**(ASHISH BHUTANI)**  
Director  
DIN: 06779413

*Prem Bhutani*  
**(PREM BHUTANI)**  
Director  
DIN: 00809853

PLACE:  
DATE:

**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

**Note 5 (a) : Property, Plant & Equipment**

	(Rupees in Lacs)						
Particulars	Car	Computer	Furniture	Mobile	Plant & Machinery	Air Conditioner	Total
<b>Net Block</b>							
<b>As at March 31, 2024</b>	<b>58.26</b>	<b>0.31</b>	-	-	<b>31.06</b>	-	<b>89.65</b>
Additions	202.87	-	-	-	19.75	-	222.62
Disposals	-	-	-	-	-	-	-
Depreciation	15.23	0.20	-	-	6.22	-	21.65
<b>As at March 31, 2025</b>	<b>245.90</b>	<b>0.11</b>	-	-	<b>44.59</b>	-	<b>290.62</b>

**Note 5 (b) : Capital work-in-progress**

There is no Capital Work in Progress

**Note 5 (c) : Investment Property**

There is no Investment Property

**Note 5 (d) : Goodwill**

There is no Goodwill

**Note 6 (a) : Other Intangible assets**

There is no Intangible assets



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>7 Investments</b>		
<b><u>Non Current</u></b>		
(a) Investment in Shares	1,911.92	1,911.92
<b>Total Non Current Investments</b>	<b>1,911.92</b>	<b>1,911.92</b>
<b><u>Current</u></b>		
(a) Nil	-	-
<b>Total Current Investments</b>	-	-
<b>8 Trade Receivables</b>		
<b><u>Non Current</u></b>		
(a) Nil	-	-
<b>Total Non Current Trade Receivables</b>	-	-
<b><u>Current</u></b>		
(a) Debtors- Alphathum	631.01	2,087.61
<b>Total Current Trade Receivables</b>	<b>631.01</b>	<b>2,087.61</b>
<b>9 Loans</b>		
<b><u>Non Current</u></b>		
(a) Advances Given	29,002.78	9,012.11
<b>Total Non Current Loans</b>	<b>29,002.78</b>	<b>9,012.11</b>
<b><u>Current</u></b>		
(a) Advances Given	-	-
<b>Total Current Loans</b>	-	-
<b>10 Other Financial Assets</b>		
<b><u>Non Current</u></b>		
(a) Security Deposit Receivable	452.46	252.46
(b) FD/RD (Maturity more than 1 Year)	-	-
<b>Total Non Current Other Financial Assets</b>	<b>452.46</b>	<b>252.46</b>
<b><u>Current</u></b>		
(a) Other Assets	-	-
<b>Total Current Other Financial Assets</b>	-	-



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>11 Deferred tax Assets/(Liabilities) (Net)</b>		
There is No DTA/DTL		
<b>12 Other Assets</b>		
<b><u>Non Current</u></b>		
(a) Nil	-	-
<b>Total Non Current Other Assets</b>	<u>-</u>	<u>-</u>
<b><u>Current</u></b>		
(a) Deposits With Government Authority	298.72	301.44
<b>Total Current Other Assets</b>	<u>298.72</u>	<u>301.44</u>
<b>13 Inventory</b>		
(Valued at lower of cost and net realisable value)		
(a) Stock	15,817.25	19,291.97
<b>Total Inventory</b>	<u>15,817.25</u>	<u>19,291.97</u>
<b>14 Cash and cash equivalents</b>		
For the purposes of the standalone statement of cash flows, cash and cash equivalents include cash on hand and in banks, excluding of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the standalone statement of cash flows can be reconciled to the related items in the standalone balance sheet as follows:		
(a) Balances with Banks -on current/ Escrow accounts	140.97	123.20
(b) Cash on hand	58.24	49.24
<b>Total Cash and Cash Equivalents</b>	<u>199.21</u>	<u>172.44</u>
<b>15 Current tax assets/(Liabilities) (Net)</b>		
(a) Nil	-	-
<b>Total Current Tax Assets (Net)</b>	<u>-</u>	<u>-</u>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>16 Share capital</b>		
<b>Authorised Share Capital</b>		
0.1 Lakh Equity Shares of Rs. 10/- each	1.00	1.00
<b>Total authorised share capital</b>	<b>1.00</b>	<b>1.00</b>
<b>Issued, subscribed and fully paid up shares</b>		
0.1 Lakh Equity Shares of Rs. 10/- each	1.00	1.00
<b>Total issued, subscribed and fully paid up share capital</b>	<b>1.00</b>	<b>1.00</b>

**Notes :**

**(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year**

**Equity Shares**

Particulars	As at 31st March 2025		As at 31st March 2024	
	Number	Rupees in Lacs	Number	Rupees in Lacs
At the beginning of the year	10,000	1.00	10,000	1.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
<b>Outstanding at the end of the year</b>	<b>10,000</b>	<b>1.00</b>	<b>10,000</b>	<b>1.00</b>

**(b) Shares held by the holding company**

**Equity Shares**

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	Number	Rupees in Lacs	Number	Rupees in Lacs
Nil	-	-	-	-

**(c) Details of shareholders**

**Equity Shares**

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	Number	Rupees in Lacs	Number	Rupees in Lacs
Prem Bhutani (50%)	5,000	0.50	5,000	0.50
Ashish Bhutani (50%)	5,000	0.50	5,000	0.50

As per records of the Company, including its register of share holders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>17 Other Equity</b>		
<b>Reserve and Surplus</b>		
<b>(A) Securities premium account</b>		
Opening balance	-	-
Add : Premium on shares issued during the year	-	-
<b>Closing balance</b>	<u>-</u>	<u>-</u>
<b>(B) Capital Redemption Reserve</b>		
Opening balance	-	-
Add : Addition during the year	-	-
<b>Closing balance</b>	<u>-</u>	<u>-</u>
<b>(C) Revaluation Reserve</b>		
Opening Balance	-	-
Add : Current Year Transfer	-	-
Less : Depreciation charged Land	-	-
Less : Revaluation Written Back	-	-
<b>Closing Balance</b>	<u>-</u>	<u>-</u>
<b>(D) General Reserve</b>		
Opening balance	388.48	388.48
Less: Shares Issued	-	-
Add : Addition during the year	-	-
<b>Closing balance</b>	<u>388.48</u>	<u>388.48</u>
<b>(E) Surplus in the statement of profit and loss</b>		
Opening balance	1,277.33	-
Profit /(Loss) for the year	1,775.44	1,277.33
Transfer	-	-
<b>Net surplus in the statement of profit and loss</b>	<u>3,052.77</u>	<u>1,277.33</u>
<b>Total (A+B+C+D+E)</b>	<u><u>3,441.25</u></u>	<u><u>1,665.81</u></u>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	As at 31st March 2025 (Rupees in Lacs)	As at 31st March 2024 (Rupees in Lacs)
<b>18 Borrowings</b>		
<b>Non Current</b>		
<b>Secured</b>		
(a) Term Loans (Secured) Less: Current maturities	6,638.95 -	23.40 -
	<b>6,638.95</b>	<b>23.40</b>
<b>Unsecured</b>		
(a) From Others	22,442.57	12,813.39
(b) From Relatives	497.06	467.81
<b>Total Non Current Borrowings</b>	<b>29,578.58</b>	<b>13,304.60</b>
<p>Un-secured Borrowing from Others: includes a sum outstanding as at 31.03.2025 shows a sum outstanding towards Principal Project Companies, which has been collected by the collecting agent and the same is required to be remitted from collecting agent. In addition the Company has collected a sum of Rs.13,84,25,026- from customers of which project has not been identified.</p>		
<b>Current</b>		
<b>Secured</b>		
(a) Term Loans Less: Current maturities	12,912.77 -	- -
	<b>12,912.77</b>	-
<b>Unsecured</b>		
(a) Nil	-	-
<b>Total Current Borrowings</b>	<b>12,912.77</b>	-
<b>19 Trade Payables</b>		
<b>Non Current</b>		
<b>Unsecured - at amortised cost</b>		
(a) Total outstanding dues of micro enterprises and small enterprises (refer note below)	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		
- related parties	-	-
- others	-	-
<b>Total Trade Payables</b>	<b>-</b>	<b>-</b>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

**Note:**

**Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006**

The amount due to the Micro and Small Enterprise as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of the information available with the Company, which has been relied upon by the auditors. The disclosure relating to the Micro and Small Enterprise are as under:

(a)	(i) The principal amount remaining unpaid to supplier as at end of the year	-	-
	(ii) Interest due thereon	-	-
(b)	Interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and the amount of payment made to the supplier beyond the appointed day	-	-
(c)	Interest due and payable for the period of delay in making payment other than the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(d)	Interest accrued and remaining unpaid	-	-
(e)	Further interest remaining due and payable even in the succeeding years for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

The average credit period is upto 30 days for the Company.

**Current**

**Unsecured - at amortised cost**

(a)	Total outstanding dues of micro enterprises and small enterprises (refer note below)	-	-
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
	- related parties	-	-
	- others	(304.24)	(20.47)
<b>Total Trade Payables</b>		<b>(304.24)</b>	<b>(20.47)</b>

**Note:**

**Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006**

The amount due to the Micro and Small Enterprise as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of the information available with the Company, which has been relied upon by the auditors. The disclosure relating to the Micro and Small Enterprise are as under:

(a)	(i) The principal amount remaining unpaid to supplier as at end of the year	-	-
	(ii) Interest due thereon	-	-
(b)	Interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and the amount of payment made to the supplier beyond the appointed day	-	-
(c)	Interest due and payable for the period of delay in making payment other than the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(d)	Interest accrued and remaining unpaid	-	-
(e)	Further interest remaining due and payable even in the succeeding years for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

The average credit period is upto 30 days for the Company.

**20 Other Financial Liabilities**

**Non Current**

(a)	Government and Statutory Dues	-	-
(a)	Security Deposit Payable	18.26	16.57
<b>Total Non Current Other Financial Liabilities</b>		<b>18.26</b>	<b>16.57</b>

**Current**

(a)	Government and Statutory Dues	70.44	108.06
<b>Total Current Other Financial Liabilities</b>		<b>70.44</b>	<b>108.06</b>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

<b>21 Provisions</b>		
<b>Non Current</b>		
(a) Nil	-	-
<b>Total Non Current Provisions</b>	<u>-</u>	<u>-</u>
<b>Current</b>		
(a) Provision For Tax	590.17	429.60
<b>Total Current Provisions</b>	<u>590.17</u>	<u>429.60</u>
<b>22 Other Liabilities</b>		
<b>Non Current</b>		
(a) Proceeds During Pre-Construction Period	-	910.52
(b) Payable against Property	-	10,524.12
<b>Total Non Current Other Liabilities</b>	<u>-</u>	<u>11,434.64</u>
<b>Current</b>		
(a) Proceeds During Pre-Construction Period	2,206.81	6,162.24
(b) Expenses Payable	91.07	17.55
<b>Total Current Other Liabilities</b>	<u>2,297.88</u>	<u>6,179.79</u>

Proceeds during construction Period shows net-balances due from customers. The Balance includes a sum of Rs.15,85,13,371.48 collected for project of other group Company M/s Logix Buildtech Private Limited.



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	Year ended 31st March 2025 (Rupees in Lacs)	Year ended 31st March 2024 (Rupees in Lacs)
<b>23 Revenue from operations</b>		
(a) Revenue From Operations	18,017.22	11,446.73
<b>Total Revenue from operations</b>	<b><u>18,017.22</u></b>	<b><u>11,446.73</u></b>
<b>24 Other Income</b>		
(a) Other Receipts	1,767.54	1,138.77
<b>Total Other Income</b>	<b><u>1,767.54</u></b>	<b><u>1,138.77</u></b>





**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

Particulars	Year ended 31st March 2025 (Rupees in Lacs)	Year ended 31st March 2024 (Rupees in Lacs)
<b>32 Tax expenses</b>		
<b>Recognised in Profit or loss account</b>		
<b>Current tax</b>		
(a) In respect of the current year	590.17	429.60
(b) In respect of prior year	-	-
	<b>590.17</b>	<b>429.60</b>
<b>Deferred tax</b>		
(a) In respect of the current year	2.12	-
	<b>2.12</b>	-
<b>Tax expense recognised through profit &amp; loss account</b>	<b>592.29</b>	<b>429.60</b>
<b>Recognised in Other Comprehensive Income</b>		
<b>Deferred tax</b>		
In respect of the current year	-	-
<b>Tax credit recognised through Other Comprehensive income</b>	-	-

**33 Earnings per share (EPS)**

Both basic and diluted earning per share have been calculated using the profit/(loss) attributable to shareholders of the Company as the numerator, i.e. no adjustments to profit/(Loss) were necessary in PY and CY

The reconciliation of the weighted average number of shares for the purpose of diluted earnings per share to the weighted average number of ordinary shares used in the calculation of the basic earnings per share is as follows:

Particulars	As at 31st March 2025	As at 31st March 2024
Profit / (Loss) as per statement of profit and loss (Rupees in lacs)	1,775.44	1,277.33
Weighted average number of equity shares in calculating Basic EPS and DPS(Numbers)	0.10	0.10
Basic EPS (in Rs.)	17,754.36	12,773.30
Diluted EPS (in Rs.)	17,754.36	12,773.30

The diluted earnings per share has been computed by dividing the Net profit after tax available for Equity shareholders by the weighted average number of equity shares.



## SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

### Note No.: 1-4

#### A. Background of the Company

**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED** ('the Company') is engaged primarily in the business of colonization and real estate development. The operations of the Company span all aspects of real estate development, from the identification and acquisition of land, to planning, execution, construction and marketing of projects.

The Company is also engaged in the business of leasing, maintenance services and recreational activities which are related to the overall development of real estate business.

The Company is engaged in sale of under construction units in its project named 'City Centre - 150' also engaged in selling projects of its Group Companies by creating an agency named as 'collecting agent'.

#### B. Significant Accounting Policies

- Statement of compliance

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 read with section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

- Basis of preparation and presentation

The standalone financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these standalone financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

- Use of estimates and critical accounting judgments

In preparation of the financial statements, the Company makes judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.



- **Property, plant and equipment:**

Items of property, plant and equipment is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. This recognition principle is applied to the costs incurred initially to acquire an item of property, plant and equipment and also to costs incurred subsequently to add to, replace part or service it. All other repair and maintenance costs, including regular servicing, are recognized in the Statement of Profit and Loss as incurred. When a replacement occurs, the carrying amount of the replaced part is derecognized. Where a property, plant and equipment comprise major components having different useful lives, these components are accounted for as separate items.

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment. Cost includes all direct costs and expenditures incurred to bring the asset to its working condition and location for its intended use. Borrowing costs during the period of construction is added to the cost of eligible property, plant and equipment.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit or loss.

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

- **Investment Property**

Recognition and initial measurement

Investment properties are properties held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognized in statement of profit or loss as incurred.

Subsequent measurement (depreciation and useful lives)

Investment properties are subsequently measured at cost less accumulated depreciation and impairment losses. Depreciation on investment properties is provided on the straight-line method, computed on the basis of useful lives prescribed in Schedule II to the Act. The residual values, useful lives and method of depreciation are reviewed at the end of each financial year.

De-recognition

Investment properties are de-recognized either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of de-recognition.



- **Intangible assets**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortization is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

#### Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

- **Depreciation and amortisation of property, plant and equipment and intangible assets**

Depreciation amount for assets is the cost of an asset, or other amount substituted for cost, less its estimates residual value.

Depreciation on Property, plant and equipment is provided on straight-line method over the remaining useful life of assets as per the useful life prescribed in Schedule 11 to the Companies Act, 2013

Intangible assets are amortised over a period of 3-5 years.

- **Impairment of property, plant and equipment and intangible assets**

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment and intangible assets to determine whether there is any indication that the carrying amount of those assets may not be recoverable through continuing use. If any such indication exists, the recoverable amount of the asset is reviewed in order to determine the extent of impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs. Intangible assets with an indefinite useful life are tested for impairment annually and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. An impairment loss is recognised in the Statement of Profit and Loss as and when the carrying amount of an asset exceeds its recoverable amount.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised as income immediately.

- **Leases**

The Company has adopted Ind AS 116 - Leases effective 1st April, 2019, using the modified prospective method. The Company has applied the standard to its leases. Accordingly,



previous period information has not been restated. The Company assesses whether a contract is or contains a lease, at inception of a contract.

**The Company as lessee:**

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

the contract involves the use of an identified asset

the Company has substantially all of the economic benefits from use of the asset through the period of the lease and

the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the Company recognises the lease payments as an operating expense over the term of the lease.

The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease. In case of Property, plant and equipment or Investment Property, right to use asset is subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right- of use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. In case of leases which forms part of inventory are measured at cost and charged to the statement of profit and loss based on the revenue recognized as explained in accounting policy for revenue from real estate projects.

The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability reducing the carrying amount to reflect the lease payments made. A lease liability is remeasured upon the occurrence of certain events such as a change in the lease term or a change in an index or rate used to determine lease payments. The remeasurement normally also adjusts the leased assets.

**The Company as lessor**

**Operating lease**

Rental income from operating leases is recognised in the Statement of Profit and Loss on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset is diminished. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset.

**Finance lease**

When assets are leased out under a finance lease, the present value of the minimum lease payments is recognised as a receivable. The difference between the gross receivable and the present value of the receivable is recognised as unearned finance income. Lease income is recognised over the term of the lease using the net investment method before tax, which reflects a constant periodic rate of return.



- **Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities is described below:

**Non-derivative financial assets**

**Subsequent measurement**

Financial assets carried at amortised cost — a financial asset is measured at the amortised cost, if both the following conditions are met:

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

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (ETR) method.

**Investments in equity instruments of subsidiaries, joint ventures and associates**

Investments in equity instruments of subsidiaries, joint ventures and associates are accounted for at cost in accordance with Ind AS 27 Separate standalone Financial Statements.

**Investments in mutual funds**

Investments in mutual funds are measured at fair value through profit and loss (FVTPL).

**De-recognition of financial assets**

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

**Non-derivative financial liabilities**

**Subsequent measurement**

Subsequent to initial recognition, all non-derivative financial liabilities are measured at amortised cost using the effective interest method.

**De-recognition of financial liabilities**

A financial liability is de-recognized 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 or loss.

**Financial guarantee contracts**

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified party fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognized as a financial liability at the time the guarantee is issued at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of expected loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognized less cumulative amortization.



### **Offsetting of financial instruments**

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

#### **• Employee Benefits**

##### **Short term employee benefits**

Short term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.

##### **Retirement benefit costs**

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each semi-annual reporting period. Remeasurement, comprising actuarial gains and losses and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Past service cost is recognised in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- remeasurement

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

##### **Short-term and other long-term employee benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

The Company charged Cost on the basis of estimates / allocated by the other group Companies, expenditure of which incurred by the respective concerns: -

- a. Expenditure - Cost of Goods Sold Rs.10,580.54 Lakh on matching concepts of expenditure incurred on the project city Centre – 150;
- b. Expenditure - Employees benefit expenses Rs.983.84 Lakh allocated from M/s Parmesh Construction Company Limited.
- c. Expenditure – Marketing Cost – Advertisement of Rs.630,86,410- allocated from M/s Parmesh Construction Company Limited.



- d. Expenditure – Marketing Cost – Advertisement of Rs.61,51,422- allocated from M/s Max-digi Infotech Private Limited.
- e. Expenditure – Marketing Cost – Advertisement of Rs.4,57,40,760- allocated from M/s Parmesh Construction Company Limited.
- f. Expenditure – Consultancy Charges of Rs.131,89,280- allocated from M/s Parmesh Construction Company Limited.
- g. Expenditure – Professional Fees of Rs.2,93,19,597- allocated from M/s Parmesh Construction Company Limited.
- h. Expenditure – Event Sponsorship of Rs.1,60,00,000- allocated from M/s Parmesh Construction Company Limited.

• **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the reporting period. Taxable profit differs from net profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**Deferred tax**

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 are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax assets and liabilities 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 measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, NIAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current



and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

• **Inventories**

i. Materials, stores & spares, tools and consumable are valued at cost or market value, whichever is lower on the basis of first in first out method reflecting the fairest possible approximation to the cost incurred in bringing the items of inventory to their present location and condition.

ii. Work in Progress in respect of construction activities is valued at cost or Net Realizable Value; whichever is lower. The value of Work in Progress as at March 31, 2025 are assigned to as follows: -

City Centre – 150	Rs.176,36,259-
Residential Project Sector 128, NOIDA	Rs.83,02,86,627-
Residential Project Sector 150, NOIDA	Rs.73,38,01,710-

iii. During the financial year 2024-25, the Company has amortized total of Rs.1,05,80,54,243- as 'cost of goods sold' (Direct Expenses) of the project City Centre – 150 in respect of the Sale Revenue Recognized during the financial year, from the values (before amortization) shown in Stock-in-trade.

• **Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognised in the balance sheet when the Company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet date. When appropriate, provisions are measured on a discounted basis.

Constructive obligation is an obligation that derives from an entity's actions where:

- by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities; and
- as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Contingent liabilities are not recognised but are disclosed in the notes. Contingent assets are neither recognised nor disclosed in the financial assets.

• **Recognition of Revenue**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

**Sales Revenue:**

During the financial year 2024-25, the Company has sold in the project at its net sale revenue as under: -

SALES RECOGNISED DURING THE FINANCIAL YEAR:	1,81,45,51,731-
Less: SALES RETURNS OF PREVIOUS FINANCIAL YEARS	1,28,30,078-
<b>NET SALES REVENUE</b>	<b>180,17,21,653-</b>



By following Percentage of Completion method at 85.16% on the area of which sales contracts entered by the Company with its buyers.

Other sales recognized for Rs.5,98,66,373- for allocated amounts from other body corporate of the group.

#### **Income from Rental and Service & Maintenance**

Incomes from rental and service/ maintenance contracts are recognized on a pro-rata basis over the period of the contract, as and when services are rendered, based on the terms with the lessees for the period for which the property has been let out.

#### **Income from Interest**

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is Included under the head "other income" in the statement of Profit and Loss. Interest Income earned during the financial year 2024-25 is Rs.10,80,00,765- from M/s IT Infrastructure Park Private Limited on the Unsecured Loans given by the Company.

#### **Other Business Receipts:**

During the Financial Year 2024-25, the Company has recognized a total sum of Rs.88,87,290- of which cancellation charges and Income Collecting agent services provided to other group companies.

- **Borrowing Costs**

Borrowings costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets is substantially ready for the intended use or sale.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

- **Earnings per equity share**

Basic earnings per equity share is computed by dividing profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The Company did not have any potentially dilutive securities in any of the periods presented.

- **Cash and cash equivalents**

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

- **Cash flow statement**

Cash flows are reported using the indirect method, where by profit after tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.



- **Operating cycle**

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

- **Segment Reporting Business Segment**

The Company is engaged in the business of Real Estate Development & Constructions. Considering the nature of Company's business and operations, there are no separate reportable business segments in accordance with the requirements of Indian Accounting Standard 108 'Operating Segments'. Hence, no separate segmental information has been provided herein.

**Geographical Segment**

The Company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered as operating in single geographical segment. Hence, no separate segmental information has been provided herein.

- **Foreign currency transactions and translation**

In preparing the financial statements of the Company, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of the reporting period. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences arising on translation of long-term foreign currency monetary items recognised in the financial statements before the beginning of the first Ind AS financial reporting period are recognised directly in equity or added/deducted (from the cost of assets as the case may be).

Exchange differences arising on the settlement of monetary items, and on retranslation of monetary items are included in the Statement of Profit and Loss for the reporting period. Exchange differences arising on retranslation on non-monetary items carried at fair value are included in Statement of Profit and Loss for the period except for differences arising on the retranslation of non-monetary items in respect of which gains and losses are recognised directly in other comprehensive income.

**C. Recent accounting pronouncements**

On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 1, 2021. Key amendments relating to Division II which relate to companies whose financial statements are required to comply with Companies (Indian Accounting Standard s) Rules 2015 are:



**Balance Sheet:**

- Lease liabilities should be separately disclosed under the head 'financial liabilities', duly distinguished as current or non-current.
- Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.
- Specified format for disclosure of shareholding of promoters.
- Specified format for ageing schedule of trade receivables, trade payables, capital work-in-progress and intangible asset under development.
- If a company has not used funds for the specific purpose for which it was borrowed (from banks and financial institutions, then disclosure of details of where it has been used.
- Specific disclosure under '**additional regulatory requirement**' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in name of company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc.

**Statement of profit and loss:**

- Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the standalone financial statements.

The amendments are extensive, and the Company will evaluate the same to give effect to them as required by law.

**D. Critical Accounting judgement & Estimates****Significant management judgements**

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

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

Impairment of financial assets - At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding financial assets.

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

Classification of leases - The Company enters into leasing arrangements for various premises. The assessment (including measurement) of the lease is based on several factors, including, but not limited to, transfer of ownership of leased asset at end of lease term, lessee option to extend/terminate etc. After the commencement date, the company reassesses the lease term



if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend or to terminate.

**Significant estimates**

Revenue and inventories - The Company recognizes revenue using the percentage of completion method. This requires forecasts to be made of total budgeted cost with the outcomes of underlying construction and service contracts, which require assessments and judgements to be made on changes in work scopes, claims (compensation, rebates etc.) and other payments to the extent they are probable and they are cap able of being reliably measured. For the purpose of making estimates for claims, the company used the available contractual and historical information.

Useful lives of depreciable/ amortizable assets - Management reviews its estimate of the useful lives of depreciable/amortizable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of assets.

Defined benefit obligation (DBO) - Management's estimate of the DBO is based on a number of underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

Expected Credit Loss / Impairment of Financial Instrument - The impairment provisions for trade receivables are based on assumptions about risk of default and expected loss rates. The Company uses judgements in making certain assumptions and selecting inputs to determine impairment of these trade receivables, based on the Company's historical experience towards potential billing adjustments, delays and defaults at the end of each reporting period.

**E. Notes on Financial Statements**

1. The SSI status of the creditors as disclosed in Note No 19 to the Financial Statements is not known to the Company; hence the information is not given.
2. Secured Loans: During the Year 2024-25 the Company has borrowed a sum of Rs.190.00 Crores from Financial Institutions M/s Samman Capitals Limited outstanding Balance of which stood at Rs.64,99,51,272- and Rs.108,57,14,286- classified as Long Term Borrowing and Short-Term Borrowings respectively since installments due after / within 12 months from Balance Sheet date.

The aforesaid lent sum has been given to one of the Group Company M/s Parmesh Construction Company Limited outstanding balances of which stood at Rs.217,34,47,761- as at March 31, 2025.

3. Unsecured Loans: Unsecured Loans includes Balances collected from customers for the Projects of other group Companies:

<u>Name of the Project</u>	<u>Name of Group Company</u>	<u>Outstanding Balance</u>
Techno Park	IT Enfraseservices Pvt. Ltd.	93,22,73,807.18
Techno Park	IT Enfraseservices Pvt. Ltd.	15,43,331.38
Cyberthum	Max-digi Infotech Pvt. Ltd.	30,40,440.00
Cyberpark	Noida Cyberpark Pvt. Ltd.	8,31,304.00
<b>Other than a Group Company:</b>		
Avenue – 133	Franklin Infratech Pvt. Ltd.	44,65,440.00



In addition to the above, a sum included in **Unsecured Loans – Others**, wherein outstanding Balance stood as under:

**"Advance Against Property" Rs.13,84,25,026.42**

The same has been received from un-identifiable customers, wherein Project has not known to the Company.

The aforesaid sum has been collected under the agreement as "collecting agent" from respective projects of other group companies. However, the collected amount has not been remitted to the principal project Company.

In **Non-current-Borrowing - Unsecured Loans–Others**, wherein a sum of Rs.104,56,88,235- outstanding as at March 31, 2025 towards M/s Logix Infra Developers Private Limited is due for payment of (1) Purchase and Assignment Rights for the project City Centre – 150 of Rs.70,61,41,175- and (2) Assignment of TDR of the project situated at Sector-150, NOIDA identified as Low-Rise of Rs.33,95,47,060-.

4. **Advance Against Unit Booking (Sundry Creditors):** includes Balances collected from customers for the Projects of other Companies:

**Name of the Project Name of Group Company Outstanding Balance**

City Centre - 32      Logix Buildtech Pvt. Ltd.      15,85,13,371.48

The aforesaid sum has been collected under the agreement as "collecting agent" from respective projects of other group companies. However, the collected amount has not been remitted to the principal project Company.

5. **Proceeds During Construction Period:** shows net balance of Rs.22,06,81,277.00 (Credit) as per the following in addition to the 3 (three) above: -

Project Portion	Balance as at 31/03/2025	
<b>Debtors:</b>		
Block – A	15,62,98,639.75	Due to sale Booked as per POCM
Block – B	16,72,91,346.40	Due to sale Booked as per POCM
Block – C	11,78,18,252.83	Due to sale Booked as per POCM
Block – D	14,83,42,078.70	Due to sale Booked as per POCM
Others	5,04,554.00	
<b>Creditors</b>		
Un-identified	1,07,66,642.00	Units not identified
Block – A	12,32,77,536.55	Net of Sales Booked.
Block – B	27,99,42,707.04	Net of Sales Booked.
Block – C	9,40,68,491.66	Net of Sales Booked.
Block – D	14,43,67,400.12	Net of Sales Booked.

6. **Salaries Payable** as per to the Financial Statements includes director's remuneration.



Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation, where no confirmation has been received the same has been relied upon by management.

**(A) Ageing Trade Receivables**

Particulars	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years
Others	47,13,724	9,09,845	14,52,177	3,71,35,454	1,64,820
MSME	0	0	0	0	0
<b>TOTAL</b>	<b>47,13,724</b>	<b>9,09,845</b>	<b>14,52,177</b>	<b>3,71,35,454</b>	<b>1,64,820</b>

**(B) Ageing Trade Payables**

Particulars	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years
Others	-57,37,991	-23,66,642	-45,28,340	-2,85,880	-1,75,04,844
MSME	0	0	0	0	0
<b>TOTAL</b>	<b>-57,37,991</b>	<b>-23,66,642</b>	<b>-45,28,340</b>	<b>-2,85,880</b>	<b>-1,75,04,844</b>



8. Payments to Auditors have been decided by the board of directors and they were paid accordingly as per the agreement.
9. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
10. No provision for retirement benefits has been made as there is no such policy adopted by the company. The impact of the same on Profit & Loss is not determined.
11. There has been change in share capital of the company as per Note No 16 to the Financial Statements.
12. Following are the Capital Commitments outstanding as at the end of financial year: -
  - a. During the Year under Consideration Company has no capital commitments, which falling beyond the normal business of the Company.
13. Following are the Contingent Liabilities as at the end of the financial year: -
  - a. The Company has no contingent liability as at March 31, 2025 except as mentioned herein (b) onwards below.
  - b. The Company has undergone operations of search and seizure conducted by the Director General of Income Tax, NOIDA under Section 132 of the Income Tax Act, 1961.

The Following are the Income Tax Demands ascertained as at 31/March/2025: -

Financial Year	Addition / Tax Demanded	Demand discharged / paid	Order Issued by	Appeals Pending before
2019-20	3,56,88,730-	Nil	Dy. Commissioner of Income Tax	Appeals to be made
2021-22	9,92,43,754-	Nil	Dy. Commissioner of Income Tax	Appeals to be made
2022-23	34,65,24,315-	Nil	Dy. Commissioner of Income Tax	Appeals to be made

The cost of aforesaid tax imposition has not been recognized as yet being the appeal against the same is pending before higher authorities.



- c. The Following are the Goods and Service Tax Demands ascertained as at 31/March/2025: -

Financial Year	Tax Demanded	SCN / Order Issued by	Appeals Pending before
2021-22	49,228-	Asst. / Deputy Commissioner, State	Under adjudication
September 2024	43,69,875-	Asst. / Deputy Commissioner, State	Under adjudication
April 2024 to June 2024	36,14,000-	Asst. / Deputy Commissioner, State	Under adjudication

The cost of aforesaid tax imposition has not been recognized as yet being the appeal against the same is pending before higher authorities.

- d. The department has initiated by Income Tax proceedings for the following Financial Years of which outcome is yet to awaited: -

Financial Year	Matter Pending before
2020-21	Assessment Proceeding before Dy. Commissioner of Income Tax-Central Circle Noida.
2023-24	Assessment Proceeding before Dy. Commissioner of Income Tax-Central Circle Noida.

- e. The department has initiated by GST Authorities for the following Financial Years of which outcome is yet to awaited: -

Month / Year	Matter Pending before
September 2024	Adjudicating Authority – State
April 2024 to June 2024	Adjudicating Authority – State
Various Years	DGGI, Rohtak, Haryana
FY 2021-22	Adjudicating Authority – State

14. CSR Disclosure:

Particulars	Amount
Profit Before Tax (FY 2021-22)	392.80 Lakh
Profit Before Tax (FY 2022-23)	11.74 Lakh
Profit Before Tax (FY 2023-24)	1706.93 Lakh
Average Profit	703.83 Lakh
Minimum CSR Expenditure	14.08 Lakh
CSR Expenditure Done	Nil



15. Related Party disclosure as identified by the company and relied upon by the auditors:

**(A) Related Parties and their Relationship**

**(I) Key Management Personnel**

1. Prem Bhutani
2. Ashish Bhutani

**(II) Relative of Key Management Personnel**

1. Nirmal Bhutani
2. Shiva Diti
3. Aditi Sethi
4. Jaya Dhingra
5. Inayat Bhutani
6. M.L. Bhutani HUF
7. Prem Bhutani HUF
8. Ashish Bhutani HUF

**(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives**

1. Parmesh Construction Company Limited
2. Ahuja and Anand Buildwell Private Limited
3. Delux Construction Private Limited
4. Good Living Infrastructure Private Limited
5. World Square Hotels Private Limited
6. Max-Digi Infotech Private Limited
7. IT Infrastructure Park Private Limited
8. Noida Cyberpark Private Limited
9. Bhutani Infra Developers Private Limited
10. Bhutani Infra Overseas Private Limited
11. Suroor Oud Private Limited
12. Bhutani Entertainment Private Limited
13. Logix Buildtech Private Limited



**(B) Transactions with Related parties:**

S No.	NAME	REALTION	NATURE	AMOUNT 31.03.2025	AMOUNT 31.03.2024	AS AT 31.03.2025	AS AT 31.03.2024
1	Prem Bhutani	Director	Loan Repaid	-	-	99,70,000.00	99,70,000.00
2	Ashish Bhutani	Director	Advance Given	6,65,200.00	-	-6,65,200.00	-
			Advance received	-	-		
3	Ashish Bhutani (HUF)	Related Party	Loan Repaid	-	1,66,830.00	43,44,330.00	43,44,330.00
4	Inayat Bhutani	Related Party	Loan Taken	-	4,00,000.00	19,33,300.00	19,33,300.00
5	Nirnal Bhutani	Related Party	Loan Repaid	1,24,00,000.00	-	3,04,13,270.00	2,68,22,700.00
			Loan Taken	1,40,00,000.00	-		
			Interest	19,90,570.00	-		
6	Parmesh Construction Company Ltd.	Related Party	Loan Repaid	2,85,87,00,000.00	12,43,00,000.00	-2,09,85,24,020.00	19,30,32,470.00
			Loan Taken	34,22,33,392.00	13,30,00,000.00		
			DEBTOR	1,20,52,073.00	-		
			Work Contract	47,50,00,000.00	35,00,00,000.00		
			Royalty	-	66,12,207.00		
			Advertisement (Allocation)	4,57,40,760.00	3,28,80,560.00		
			Profesional Fee (Allocation)	4,25,08,877.00	10,00,000.00		
			Salary (Allocation)	9,83,58,402.00	-		
			Sponsorship (Allocation)	1,60,00,000.00	-		
			Security Expenses	-	23,49,373.00		
			Work Contract-128	15,50,00,000.00	17,57,12,394.00		
			Work Contract-150	-	3,50,00,000.00		
			Unit Transfer	2,33,86,707.00	3,86,32,395.00		
7	Max-Digi Infotech Pvt. Ltd.	Related Party	Loan Repaid	28,80,00,000.00	24,54,92,975.00	-2,29,59,560.00	17,95,21,798.00
			Loan Taken	8,24,78,202.00	9,19,07,767.00	-	-
			Advertisement (Payable)	61,51,422.00	-	-18,64,350.00	-
			Advertisement Recoverable	3,13,24,030.00	-	13,35,874.00	-
			Unit Transfer	82,85,572.00	1,07,59,752.00	-	-
8	Ahuja and Anand Buildwell Pvt. Ltd.	Related Party	Loan Taken	-	1,93,55,000.00	37,52,280.00	-
			Loan Repaid	-	1,93,55,000.00		
			Unit Transfer	37,52,280.00	22,50,000.00		
9	IT Enfraservices Pvt Ltd	Related Party	Collection Fee	80,43,883.00	-	1,04,86,08,040.00	81,32,77,038.00
			Advertisement	80,95,496.00	-		
			Unit Transfer	82,21,10,361.00	1,05,24,08,466.00		
10	IT Infrastructure Park Pvt Ltd	Related Party	Advance Recovered	17,31,70,123.00	7,00,00,000.00	76,02,21,838.00	83,61,91,273.00
			Interest Income	10,80,00,765.00	1,13,22,359.00	-	-
11	Noida Cyberpark Pvt. Ltd.	Related Party	Advertisement (Allocation)	41,61,461.00	-	8,31,304.00	-10,40,050.50
			Unit Transfer	18,71,354.50	13,63,000.00		
12	Logix Buildtech Pvt. Ltd.	Related Party	Collection Fee	6,84,050.00	-	58,76,041.00	-
			Reimbursement	50,68,862.00	-		
13	Logix Infra Developer Pvt Ltd	Related Party	Reimbursement	3,00,53,605.00	-	1,04,56,88,235.00	1,05,24,12,235.00
			Purchase of Right	7,50,00,000.00	59,34,68,000.00		
			Amount Capitalized	-7,50,00,000.00	2,23,05,282.00		





16. Ratio Analysis:

Particulars	As at 31.03.2024	As at 31.03.2025
Current Ratio	3.26	1.09
Net Profit Ratio (%)	10.15%	8.97%
Inventory Turnover Ratio	1.53	0.80
Trade Receivables Ratio	0.17	0.03
Trade Payables Ratio	0	0

17. Previous year figures have been regrouped/rearranged wherever necessary.

In terms of Our Audit Report Attached.

For GOODLIVING INFRASTRUCTURE PVT. LTD.

Membership No.  
Registration No.  
Place: New Delhi  
Date:  
UDIN:

For Goodliving Infrastructure Pvt. Ltd.

  
Prem Bhutani  
Director

DIN: 00809853

  
Ashish Bhutani  
Director

DIN: 06779413

## GOODLIVING INFRASTRUCTURE PRIVATE LIMITED

U45400UP2008PTC197588

Lists to Notes on Financial Statements (BS)

## List of Fixed Assets (Note No 5 &amp; 6)

S.No	Particulars	Opening Balance 31.03.2024	Additions	Deletions	Depreciation	Closing Balance 31.03.2025
<b>1</b>	<b>Car</b>	<b>58,25,794</b>	<b>2,02,86,941</b>	-	<b>15,22,688</b>	<b>2,45,90,047</b>
1.1	BMW CAR	34,53,320	-	-	8,94,065	25,59,256
1.2	Car	13,56,777	-	-	3,51,270	10,05,507
1.3	Defender	-	1,07,49,848	-	7,625	1,07,42,223
1.4	Innova Car	10,15,696	-	-	2,62,964	7,52,733
1.5	Fortuner	-	75,09,355	-	5,326	75,04,029
1.6	Zs EV Excite Pro	-	20,27,738	-	1,438	20,26,300
<b>2</b>	<b>Computer &amp; Printer</b>	<b>31,363</b>	-	-	<b>19,809</b>	<b>11,554</b>
2.1	Computer 40%	31,363	-	-	19,809	11,554
<b>3</b>	<b>Furniture &amp; Fixtures</b>	-	-	-	-	-
3.1	Nil	-	-	-	-	-
<b>4</b>	<b>Mobile &amp; Accessories</b>	-	-	-	-	-
4.1	Nil	-	-	-	-	-
<b>5</b>	<b>Plant &amp; Machinery</b>	<b>31,06,379</b>	<b>19,75,491</b>	-	<b>6,21,848</b>	<b>44,60,021</b>
5.1	Refrigerators	9,941	-	-	1,799	8,142
5.2	Airpurifier	19,29,802	-	-	3,49,294	15,80,507
5.3	Antismog Gun	11,14,732	-	-	2,01,266	9,12,966
5.4	Television	51,904	-	-	9,395	42,509
5.5	Chiller 400 Tr	-	19,75,491	-	59,594	19,15,897
<b>6</b>	<b>Air Conditioner</b>	-	-	-	-	-
6.1	Nil	-	-	-	-	-
	<b>Total</b>	<b>89,63,535</b>	<b>2,22,62,432</b>	-	<b>21,64,345</b>	<b>2,90,61,622</b>

## List of Investments (Note No 7)

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Investment in Shares	19,11,92,023	-	19,11,92,023	-
	<b>Total</b>	<b>19,11,92,023</b>	-	<b>19,11,92,023</b>	-

## List of Trade Receivables (Note No 8)

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Debtors	-	6,31,01,395	-	20,87,60,965
	<b>Total</b>	-	<b>6,31,01,395</b>	-	<b>20,87,60,965</b>

## List of Loans (Note No 9)

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
<b>1</b>	<b>Advances To Companies</b>				
1.1	Yuvarglow Luxury Retail Pvt Ltd	-	-	3,00,00,000	-
1.2	IT Infrastructure Park Private Limited	76,02,21,838	-	83,61,91,273	-
1.3	LBPL-CITY CENTRE-RECEIVABLES ESCROW	43,20,000	-	43,20,000	-
1.4	Roorkee Resort and Hotels	1,00,00,000	-	1,00,00,000	-
1.5	Ahuja and Anand Buildwell Private Limited	37,52,280	-	-	-
1.6	Max-digi Infotech Private Limited	2,29,59,560	-	17,95,21,798	-
1.7	Parmesh Construction Company Limited	2,09,85,24,020	-	-	-
<b>2</b>	<b>Advances To Individuals</b>				
2.1	KAUSHAL KISHOR SHAHI	5,00,000	-	5,00,000	-
2.2	Tript Singh	-	-	1,40,00,000	-
2.3	VIKASH KUMAR SHARMA	-	-	62,00,000	-
	<b>Total</b>	<b>2,90,02,77,698</b>	-	<b>90,12,11,273</b>	-

## List of Other Financial Assets (Note No 10)

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Security Deposit Receivable	4,52,46,182	-	2,52,46,182	-
	<b>Total</b>	<b>4,52,46,182</b>	-	<b>2,52,46,182</b>	-



**List of Deferred Tax Assets/(Liabilities) (Note No 11)**

S.No	Particulars	31.03.2025	31.03.2024
1	Deferred Tax (Liability)/Asset	2,11,952	-
	<b>Total</b>	<b>2,11,952</b>	<b>-</b>

**List of Other Assets (Note No 12)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	<b>Deposits With Government</b>				
1.1	TDS Receivable		2,10,23,973	-	1,74,71,759
1.2	TCS Receivable		1,61,898	-	12,970
1.3	Govt Input		86,86,094	-	1,26,59,146
	<b>Total</b>	<b>-</b>	<b>2,98,71,965</b>	<b>-</b>	<b>3,01,43,875</b>

**List of Inventory (Note No 13)**

S.No	Particulars	31.03.2025	31.03.2024
1	Work In Progress	1,58,17,24,596	1,92,91,97,397
	<b>Total</b>	<b>1,58,17,24,596</b>	<b>1,92,91,97,397</b>

**List of Cash and Cash Equivalents (Note No 14)**

S.No	Particulars	31.03.2025	31.03.2024
1	Cash In Hand	58,24,400	49,24,400
2	Balance at Bank	1,40,97,423	1,23,20,275
	<b>Total</b>	<b>1,99,21,823</b>	<b>1,72,44,675</b>

**List of Current Tax Assets/(Liabilities) (Note No 15)**

S.No	Particulars	31.03.2025	31.03.2024
1	Nil	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**List of Shareholders Funds (Note No 16)**

S.No	Particulars	31.03.2025	31.03.2024
1	Equity Share Capital	1,00,000	1,00,000
	<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

**List of Other Equity (Note No 17)**

S.No	Particulars	31.03.2025	31.03.2024
1	General Reserve	3,88,47,227	3,88,47,227
2	Surplus i.e. Balance in P/L	30,52,77,360	12,77,33,075
	<b>Total</b>	<b>34,41,24,587</b>	<b>16,65,80,302</b>

**List of Borrowings (Note No 18)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	<b>Secured</b>				
1.1	BMW INDIA FINANCIAL SERVICES PVT LTD	-	1,62,353	23,40,240	-
1.2	Samman Capital Limited	64,99,51,272	1,08,57,14,286		
1.3	Money Leader Finance India Pvt. Ltd.	-	20,00,00,000		
1.4	Others	1,39,44,025	-		
2	<b>Unsecured Loans</b>				
A	<b>From Relatives</b>				
2.A.1	ALI CHATLEY	4,07,600	-	4,07,600	-
2.A.2	ASHISH BHUTANI	(6,65,200)	-	-	-
2.A.3	ASHISH BHUTANI HUF	43,44,330	-	43,44,330	-
2.A.4	INAYAT BHUTANI	19,33,300	-	19,33,300	-
2.A.5	JAYA DHINGRA	30,00,000	-	30,00,000	-
2.A.6	KUNAL CHHABRA	50,000	-	50,000	-
2.A.7	NIRMAL BHUTANI	3,04,13,270	-	2,68,22,700	-
2.A.8	PREM BHUTANI	99,70,000	-	99,70,000	-
2.A.9	PREM BHUTANI HUF	2,53,075	-	2,53,075	-
B	<b>From Others</b>				
2.B.1	ADITYA INFRACORPORATION PVT LTD	-	-	(2,00,00,000)	-
2.B.2	AKURATH FINMART	3,15,00,000	-	3,15,00,000	-
2.B.3	A I. Softweb Pvt Ltd ( Shop Booking )	(40,000)	-	(40,000)	-
2.B.4	BEGORO BULIDERS PVT LTD	70,00,000	-	70,00,000	-
2.B.5	BIPIN BIHARI	25,31,000	-	25,31,000	-
2.B.6	Bullman Realty India Pvt Ltd	10,00,000	-	10,00,000	-
2.B.7	CHANDGI RAM REAL ESTATE CONSULTANTS PVT LTD.	31,00,000	-	31,00,000	-
2.B.8	DHINGRA SALES CORPORATION	20,00,000	-	20,00,000	-
2.B.9	I WORLD PREMIER ASSESTS PVT LTD	1,74,00,000	-	1,74,00,000	-
2.B.10	Jitender Kumar Chauhan (USL)	2,44,64,000	-	2,34,64,000	-
2.B.11	LENIENT CONSULTANTS PVT LTD	1,00,00,000	-	1,00,00,000	-
2.B.12	NATHUNI PRASAD	30,00,000	-	30,00,000	-
2.B.13	Fair Securities Pvt. Ltd.	65,69,239	-	-	-



2.B.14	PRATIMA KUMARI	28,14,000	-	28,14,000	-
2.B.15	RAJESH DHINGRA	41,00,000	-	41,00,000	-
2.B.16	Sudha Yadav (Loan)	-	-	32,79,000	-
2.B.17	ARIHANT CONSTRUCTION	-	5,00,000	5,00,000	-
2.B.18	AWANA TOUR TRAVELS	-	10,00,000	10,00,000	-
2.B.19	GURMAN INDUSTRIES	-	8,00,000	8,00,000	-
2.B.20	MR. RAJDEO PRASAD	-	30,00,000	30,00,000	-
2.B.21	SHREE ENTERPRISES	-	1,00,000	1,00,000	-
2.B.22	Hydrise Agro Pvt. Ltd.	1,05,00,000	-	-	-
<b>C</b>	<b>From Group Companies</b>				
2.C.1	IT Enfraseservices Private Limited	1,06,73,33,415	-	81,32,77,038	-
2.C.2	Noida Cyberpark Private Limited	8,31,304	-	(10,40,051)	-
2.C.3	Parmesh Construction Company Limited	-	-	19,30,32,470	-
2.C.4	Franklin Infrotech Pvt Ltd	44,65,440	-	-	-
2.C.5	Logix Infra Developers Pvt. Ltd.	1,04,56,88,235	-	-	-
	<b>Total</b>	<b>2,95,78,58,305</b>	<b>1,29,12,76,639</b>	<b>1,33,04,60,500</b>	<b>-</b>

**List of Trade Payables (Note No 19)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Sundry Creditor Advertising	-	(3,71,82,984)	-	39,45,059
2	Sundry Creditor Commission/Broker	-	(13,37,724)	-	(1,47,038)
3	Sundry Creditor Contractor	-	61,02,127	-	(68,38,442)
4	Sundry Creditor Exp	-	10,16,002	-	8,42,564
5	Sundry Creditor (Assured/ Rent )	-	64,929	-	-
6	Sundry Creditor Goods	-	1,593	-	-
7	Sundry Creditors Professional	-	9,12,360	-	1,50,700
	<b>Total</b>	<b>-</b>	<b>(3,04,23,697)</b>	<b>-</b>	<b>(20,47,157)</b>

**List of Other Financial Liabilities (Note No 20)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
<b>1</b>	<b>Government and Statutory Dues</b>				
1.1	Gst Payable	-	-	-	59,26,151
1.2	Tds Payable	-	70,33,044	-	48,66,285
1.3	Esi Payable	-	1,394	-	3,597
1.4	Epf Payable	-	9,718	-	10,162
2	Security Deposit Payable	18,25,500	-	16,56,780	-
	<b>Total</b>	<b>18,25,500</b>	<b>70,44,156</b>	<b>16,56,780</b>	<b>1,08,06,195</b>

**List of Provisions (Note No 21)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Provision For Tax	-	5,90,16,749	-	4,29,60,045
	<b>Total</b>	<b>-</b>	<b>5,90,16,749</b>	<b>-</b>	<b>4,29,60,045</b>

**List of Other Liabilities (Note No 22)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Proceeds During Pre-Construction Period	-	22,06,81,277	9,10,51,963	61,62,24,486
2	Payables against Property	-	-	1,05,24,12,235	-
<b>3</b>	<b>Expenses Payable</b>				
3.1	Assured Interest Payable	-	70,76,728	-	(2,31,207)
3.2	Salary Payable	-	17,31,876	-	16,87,230
3.3	Other Payables	-	2,98,552	-	2,98,552
	<b>Total</b>	<b>-</b>	<b>22,97,88,433</b>	<b>1,14,34,64,198</b>	<b>61,79,79,061</b>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**

U45400UP2008PTC197588

Lists to Notes on Financial Statements (P/L)

**List of Revenue From Operation (Note 23)**

S.No	Particulars	31.03.2025	31.03.2024
1	Sales City Center 150	1,80,17,21,653	1,14,46,72,925
	<b>Total</b>	<b>1,80,17,21,653</b>	<b>1,14,46,72,925</b>

**List of Other Income (Note 24)**

S.No	Particulars	31.03.2025	31.03.2024
1	Rebate & Discount	60,000	-
2	Cancellation Charges	9,77,575	3,47,152
3	GST Sales	5,98,66,373	-
4	Collecting Agent Services	87,27,933	-
5	Indirect Taxes Refund	-	14,520
6	Interest Income	10,80,00,765	11,35,22,359
7	Misc Income	(8,78,218)	(7,012)
	<b>Total</b>	<b>17,67,54,428</b>	<b>11,38,77,019</b>

**List of Cost Of Material Consumed (Note No 25)**

S.No	Particulars	31.03.2025	31.03.2024
1	Cost of Goods sold City Center 150	1,05,80,54,243	89,55,24,651
	<b>Total</b>	<b>1,05,80,54,243</b>	<b>89,55,24,651</b>

**List of Purchase of Stock in Trade (Note No 26)**

S.No	Particulars	31.03.2025	31.03.2024
1	Nil	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**List of Change in Inventory (Note No 27)**

S.No	Particulars	31.03.2025	31.03.2024
1	Nil	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**List of Employee Benefit expense (Note No 28)**

S.No	Particulars	31.03.2025	31.03.2024
1	EPF Employer	56,562	52,527
2	ESI Employer	31,481	33,884
3	Salary	11,65,73,248	2,10,32,721
4	Salary Arrear	37,939	27,912
7	Staff Welfare A/c	6,76,118	10,20,997
	<b>Total</b>	<b>11,73,75,348</b>	<b>2,21,68,041</b>

**List of Finance Cost (Note No 29)**

S.No	Particulars	31.03.2025	31.03.2024
1	Interest on Loan	10,82,91,206	20,15,547
2	Financial Charges A/c	3,20,573	3,20,470
	<b>Total</b>	<b>10,86,11,779</b>	<b>23,36,017</b>

**List of Depreciation and Ammortisation (Note No 30)**

S.No	Particulars	31.03.2025	31.03.2024
1	Depreciation	21,64,345	22,41,670
	<b>Total</b>	<b>21,64,345</b>	<b>22,41,670</b>



**List of Other Expense (Note No 31)**

S.No	Particulars	31.03.2025	31.03.2024
1	Business Promotion	-	34,258
2	ASSURED RETURN	3,15,12,969	6,79,38,709
3	BANK CHARGES	1,57,380	32,040
4	BROKERAGE	-	1,57,40,627
5	CGST Input Ineligible	-	2,461
6	Freight & Cartage Exp	12,100	18,000
7	INCOME TAX	41,36,555	2,04,670
8	INSURANCE EXPS	8,50,791	2,40,000
9	Interest on GST	3,16,856	2
10	INTEREST ON TDS	43,25,340	9,419
11	Internet Expenses.	1,20,000	1,38,910
12	Legal Charges.	59,00,000	2,95,000
13	Logistic & Processing Charges.	-	-
14	MISC EXP	2,29,794	1,76,372
15	Printing & Stationary	15,200	2,67,354
16	Professional Fees	4,58,03,171	1,85,44,967
17	Reparir & Mantance.	26,15,872	26,11,812
18	Security Guard	15,74,223	39,23,223
19	Service Charges	-	3,96,798
20	SGST Input Ineligible	-	2,461
21	Short and Excess	1,870	(42)
22	SOFTWARE EXP	13,500	(201)
23	Stampaper Epxs	-	1,00,000
24	Advertisement	20,18,44,494	4,33,98,444
25	Commission	66,73,090	1,20,000
26	Advertiments Material	1,65,112	15,41,337
27	Audit Fee	-	12,00,000
28	Consultancy Charges Indirect	1,36,41,780	5,00,000
29	Conveyance Charge	83,572	1,38,193
30	Eletrick Items @ 18%	-	12,500
31	Fees and Membership Exp.	69,763	56,182
32	GST Late Fee	3,650	3,200
33	Housekeeping & Cleaning @ 18%	3,79,915	19,571
34	Housekeeping & Cleaning @ 5%	469	633
35	Housekeeping & Cleaning ( Exempt )	1,141	672
36	Housekeeping Services	2,23,309	4,01,031
37	Rera Fee	-	36,018
38	Roc Fee	2,533	1,09,639
39	Round Off	0	(0)
40	Royalty Fess ( Professional )	-	66,12,207
41	Telephone Expenses	10,000	18,802
42	Vehicle & Running Maintenance Exp	9,68,056	7,41,176
43	Authority Exp.	60,000	
44	Bad Debts	5,23,33,506	
45	Lease Guarantee/Lease Rent	6,41,28,780	
46	RTO Fees Defender	10,73,294	
47	Sponshorship Exp	1,60,00,000	
48	CTE ( Pollution Boards )	50,000	
49	TDS RETURN EXP.	-	-
<b>Total</b>		<b>45,52,98,085</b>	<b>16,55,86,444</b>

**List of Tax Expense (Note No 32)**

S.No	Particulars	31.03.2025	31.03.2024
1	Provision For Tax	5,90,16,749	4,29,60,045
<b>Total</b>		<b>5,90,16,749</b>	<b>4,29,60,045</b>



**GOODLIVING INFRASTRUCTURE PRIVATE LIMITED**  
**U45400UP2008PTC197588**  
**Lists to Notes on Financial Statements (B5)**

**List of Fixed Assets (Note No 5 & 6)**

S.No	Particulars	Opening Balance 31.03.2024	Additions	Deletions	Depreciation	Closing Balance 31.03.2025
<b>1</b>	<b>Car</b>	<b>58,25,794</b>	<b>2,02,86,941</b>	-	<b>15,22,688</b>	<b>2,45,90,047</b>
1.1	BMW CAR	34,53,320	-	-	8,94,065	25,59,256
1.2	Car	13,56,777	-	-	3,51,270	10,05,507
1.3	Defender	-	1,07,49,848	-	7,625	1,07,42,223
1.4	Innova Car	10,15,696	-	-	2,62,964	7,52,733
1.5	Fortuner	-	75,09,355	-	5,326	75,04,029
1.6	Zs EV Excite Pro	-	20,27,738	-	1,438	20,26,300
<b>2</b>	<b>Computer &amp; Printer</b>	<b>31,363</b>	-	-	<b>19,809</b>	<b>11,554</b>
2.1	Computer 40%	31,363	-	-	19,809	11,554
<b>3</b>	<b>Furniture &amp; Fixtures</b>	-	-	-	-	-
3.1	Nil	-	-	-	-	-
<b>4</b>	<b>Mobile &amp; Accessories</b>	-	-	-	-	-
4.1	Nil	-	-	-	-	-
<b>5</b>	<b>Plant &amp; Machinery</b>	<b>31,06,379</b>	<b>19,75,491</b>	-	<b>6,21,848</b>	<b>44,60,021</b>
5.1	Refrigerators	9,941	-	-	1,799	8,142
5.2	Airpurifier	19,29,802	-	-	3,49,294	15,80,507
5.3	Antismog Gun	11,14,732	-	-	2,01,766	9,12,966
5.4	Television	51,904	-	-	9,395	42,509
5.5	Chiller 400 Tr	-	19,75,491	-	59,594	19,15,897
<b>6</b>	<b>Air Conditioner</b>	-	-	-	-	-
6.1	Nil	-	-	-	-	-
	<b>Total</b>	<b>89,63,535</b>	<b>2,22,62,432</b>	-	<b>21,64,345</b>	<b>2,90,61,622</b>

**List of Investments (Note No 7)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Investment in Shares	19,11,92,023	-	19,11,92,023	-
	<b>Total</b>	<b>19,11,92,023</b>	<b>-</b>	<b>19,11,92,023</b>	<b>-</b>

**List of Trade Receivables (Note No 8)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Debtors	-	6,31,01,395	-	20,87,60,965
	<b>Total</b>	<b>-</b>	<b>6,31,01,395</b>	<b>-</b>	<b>20,87,60,965</b>

**List of Loans (Note No 9)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
<b>1</b>	<b>Advances To Companies</b>				
1.1	Yuvarglow Luxury Retail Pvt Ltd	-	-	3,00,00,000	-
1.2	IT Infrastructure Park Private Limited	76,02,21,838	-	83,61,91,273	-
1.3	LBPL-CITY CENTRE-RECEIVABLES ESCROW	43,20,000	-	43,20,000	-
1.4	Roorkee Resort and Hotels	1,00,00,000	-	1,00,00,000	-
1.5	Ahuja and Anand Buildwell Private Limited	37,52,280	-	-	-
1.6	Max-digi Infotech Private Limited	2,29,59,560	-	17,95,21,798	-
1.7	Parmesh Construction Company Limited	2,09,85,24,020	-	-	-
<b>2</b>	<b>Advances To Individuals</b>				
2.1	KAUSHAL KISHOR SHAHI	5,00,000	-	5,00,000	-
2.2	Tript Singh	-	-	1,40,00,000	-
2.3	VIKASH KUMAR SHARMA	-	-	62,00,000	-
	<b>Total</b>	<b>2,90,02,77,698</b>	<b>-</b>	<b>90,12,11,273</b>	<b>-</b>

**List of Other Financial Assets (Note No 10)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Security Deposit Receivable	4,52,46,182	-	2,52,46,182	-
	<b>Total</b>	<b>4,52,46,182</b>	<b>-</b>	<b>2,52,46,182</b>	<b>-</b>



**List of Deferred Tax Assets/(Liabilities) (Note No 11)**

S.No	Particulars	31.03.2025	31.03.2024
1	Deferred Tax (Liability)/Asset	2,11,952	-
	<b>Total</b>	<b>2,11,952</b>	<b>-</b>

**List of Other Assets (Note No 12)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	<b>Deposits With Government</b>				
1.1	TDS Receivable		2,10,23,973	-	1,74,71,759
1.2	TCS Receivable		1,61,898	-	12,970
1.3	Gst Input		86,86,094	-	1,26,59,146
	<b>Total</b>	<b>-</b>	<b>2,98,71,965</b>	<b>-</b>	<b>3,01,43,875</b>

**List of Inventory (Note No 13)**

S.No	Particulars	31.03.2025	31.03.2024
1	Work In Progress	1,58,17,24,596	1,92,91,97,397
	<b>Total</b>	<b>1,58,17,24,596</b>	<b>1,92,91,97,397</b>

**List of Cash and Cash Equivalents (Note No 14)**

S.No	Particulars	31.03.2025	31.03.2024
1	Cash In Hand	58,24,400	49,24,400
2	Balance at Bank	1,40,97,423	1,23,20,275
	<b>Total</b>	<b>1,99,21,823</b>	<b>1,72,44,675</b>

**List of Current Tax Assets/(Liabilities) (Note No 15)**

S.No	Particulars	31.03.2025	31.03.2024
1	Nil	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**List of Shareholders Funds (Note No 16)**

S.No	Particulars	31.03.2025	31.03.2024
1	Equity Share Capital	1,00,000	1,00,000
	<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

**List of Other Equity (Note No 17)**

S.No	Particulars	31.03.2025	31.03.2024
1	General Reserve	3,88,47,227	3,88,47,227
2	Surplus i.e. Balance in P/L	30,52,77,360	12,77,33,075
	<b>Total</b>	<b>34,41,24,587</b>	<b>16,65,80,302</b>

**List of Borrowings (Note No 18)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	<b>Secured</b>				
1.1	BMW INDIA FINANCIAL SERVICES PVT LTD	-	1,62,353	23,40,240	-
1.2	Sannan Capital Limited	64,99,51,272	1,08,57,14,286		
1.3	Money Leader Finance India Pvt. Ltd.	-	20,00,00,000		
1.4	Others	1,39,44,025	-		
2	<b>Unsecured Loans</b>				
A	<b>From Relatives</b>				
2.A.1	ALJ CHATLEY	4,07,600	-	4,07,600	-
2.A.2	ASHISH BHUTANI	(6,65,200)	-	-	-
2.A.3	ASHISH BHUTANI HUF	43,44,330	-	43,44,330	-
2.A.4	INAYAT BHUTANI	19,33,300	-	19,33,300	-
2.A.5	JAYA DHINGRA	30,00,000	-	30,00,000	-
2.A.6	KUNAL CHHABRA	50,000	-	50,000	-
2.A.7	NIRMAL BHUTANI	3,04,13,270	-	2,68,22,700	-
2.A.8	PREM BHUTANI	99,70,000	-	99,70,000	-
2.A.9	PREM BHUTANI HUF	2,53,075	-	2,53,075	-
B	<b>From Others</b>				
2.B.1	ADITYA INFRACORPORATION PVT LTD	-	-	(2,00,00,000)	-
2.B.2	AKURATH FINMART	3,15,00,000	-	3,15,00,000	-
2.B.3	A L Softweb Pvt Ltd ( Shop Booking )	(40,000)	-	(40,000)	-
2.B.4	BEGORO BULDERS PVT LTD	70,00,000	-	70,00,000	-
2.B.5	BIPIN BIHARI	25,31,000	-	25,31,000	-
2.B.6	Bullman Realty India Pvt Ltd	10,00,000	-	10,00,000	-
2.B.7	CHANDGI RAM REAL ESTATE CONSULTANTS PVT LTD	31,00,000	-	31,00,000	-
2.B.8	DHINGRA SALES CORPORATION	20,00,000	-	20,00,000	-
2.B.9	I WORLD PREMIER ASSETS PVT LTD	1,74,00,000	-	1,74,00,000	-
2.B.10	Jitender Kumar Chauhan (USL)	2,44,64,000	-	2,34,64,000	-
2.B.11	LENIENT CONSULTANTS PVT LTD	1,00,00,000	-	1,00,00,000	-
2.B.12	NATHUNI PRASAD	30,00,000	-	30,00,000	-
2.B.13	Fair Securities Pvt. Ltd.	65,69,239	-	-	-



2.B.14	FRATIMA KUMARI	28,14,000	-	28,14,000	-
2.B.15	RAJESH DHINGRA	41,00,000	-	41,00,000	-
2.B.16	Sudha Yadav (Loan)	-	-	32,79,000	-
2.B.17	ARIHANT CONSTRUCTION	-	5,00,000	5,00,000	-
2.B.18	AWANA TOUR TRAVELS	-	10,00,000	10,00,000	-
2.B.19	GURMAN INDUSTRIES	-	8,00,000	8,00,000	-
2.B.20	MR. RAJDEO PRASAD	-	30,00,000	30,00,000	-
2.B.21	SHREE ENTERPRISES	-	1,00,000	1,00,000	-
2.B.22	Hydrise Agro Pvt. Ltd.	1,05,00,000	-	-	-
<b>C From Group Companies</b>					
2.C.1	IT Enfraservices Private Limited	1,06,73,33,415	-	81,32,77,038	-
2.C.2	Noida Cyberpark Private Limited	8,31,304	-	(10,40,051)	-
2.C.3	Parmesh Construction Company Limited	-	-	19,30,32,470	-
2.C.4	Franklin Infratech Pvt Ltd	44,65,440	-	-	-
2.C.5	Logix Infra Developers Pvt. Ltd.	1,04,56,88,235	-	-	-
<b>Total</b>		<b>2,95,78,58,305</b>	<b>1,29,12,76,639</b>	<b>1,33,04,60,500</b>	<b>-</b>

**List of Trade Payables (Note No 19)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Sundry Creditor Advertising	-	(3,71,82,984)	-	39,45,059
2	Sundry Creditor Commission/Broker	-	(13,37,724)	-	(1,47,038)
3	Sundry Creditor Contractor	-	61,02,127	-	(68,38,442)
4	Sundry Creditor Exp	-	10,16,002	-	8,42,564
5	Sundry Creditor (Assured/ Rent )	-	64,929	-	-
6	Sundry Creditor Goods	-	1,593	-	-
7	Sundry Creditors Professional	-	9,12,360	-	1,50,700
<b>Total</b>		<b>-</b>	<b>(3,04,23,697)</b>	<b>-</b>	<b>(20,47,157)</b>

**List of Other Financial Liabilities (Note No 20)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
<b>1 Government and Statutory Dues</b>					
1.1	Gst Payable	-	-	-	59,26,151
1.2	Tds Payable	-	70,33,044	-	48,66,285
1.3	Esi Payable	-	1,394	-	3,597
1.4	Epf Payable	-	9,718	-	10,162
2	Security Deposit Payable	18,25,500	-	16,56,780	-
<b>Total</b>		<b>18,25,500</b>	<b>70,44,156</b>	<b>16,56,780</b>	<b>1,08,06,195</b>

**List of Provisions (Note No 21)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Provision For Tax	-	5,90,16,749	-	4,29,60,045
<b>Total</b>		<b>-</b>	<b>5,90,16,749</b>	<b>-</b>	<b>4,29,60,045</b>

**List of Other Liabilities (Note No 22)**

S.No	Particulars	31.03.2025		31.03.2024	
		Non Current	Current	Non Current	Current
1	Proceeds During Pre-Construction Period	-	22,06,81,277	9,10,51,963	61,62,24,486
2	Payables against Property	-	-	1,05,24,12,235	-
<b>3 Expenses Payable</b>					
3.1	Assured Interest Payable	-	70,76,728	-	(2,31,207)
3.2	Salary Payable	-	17,31,876	-	16,87,230
3.3	Other Payables	-	2,98,552	-	2,98,552
<b>Total</b>		<b>-</b>	<b>22,97,88,433</b>	<b>1,14,34,64,198</b>	<b>61,79,79,061</b>

