ASTRA HOMES PRIVATE LIMITED
CIN:U45200MH1996PTC098439

Annexure I-Statement of Assets and Liabilities

₹ in Millions Unless otherwise Stated

Particulars	Notes	As at 31st March,2026	As at 31st March,2025	As at 01st April,2024
ASSETS				
Non-current assets				
Property, plant and equipment	3	1.10	1.10	1.10
Capital-work-in-progress	4	82.50	-	-
Investments Property	5	4.91	5.16	5.43
Total non-current assets		**88.51**	**6.26**	**6.53**
Current assets				
Financial assets				
(i) Trade receivables	7	0.13	0.02	0.02
(ii) Cash and cash equivalents	8	8.66	12.81	7.39
(iii) Loans and advances	9	-	-	3.40
Current tax assets (net)	11	0.84	0.65	0.20
Other current assets	10	9.63	9.64	9.64
Total current assets		**19.26**	**23.12**	**20.65**
Total assets		**107.77**	**29.38**	**27.18**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	12	0.10	0.10	0.10
Other Equity	13	26.61	26.03	26.43
Total Equity		**26.71**	**26.13**	**26.53**
Liabilities				
Non-current liabilities				
Financial liabilities				
(i) Borrowings	14	69.73	-	-
(ii) Other financial liabilities	15	-	0.13	-
Deferred Tax Liabilities	6	0.40	0.41	0.37
Total non-current liabilities		**70.13**	**0.55**	**0.37**
Current liabilities				
Financial liabilities				
(i) Borrowings	16	8.39	-	-
(ii) Other financial liabilities	17	0.34	-	-
Other current liabilities	18	2.20	2.44	0.00
Provisions	19	-	0.26	0.27
Total current liabilities		**10.93**	**2.70**	**0.27**
Total liabilities		81.05	3.25	0.64
Total Equity and Liabilities		**107.77**	**29.38**	**27.18**

The above annexure should be read with Annexure V - Material Accounting Policies and Other Explanatory Notes to Restated Financial Information, Annexure VI - Statement of Restated Adjustments to the Audited Financial Information and Annexure VII - Notes to the Restated Financial Information.

As per our report of even date
For Jain Vinay & Associates
Chartered Accountants
Firm Registration No.: 006649W
Peer Review No.019784

CA Vinay Jain
Partner
Membership No.: 075558
Place:Mumbai
Date:26/08/2026
UDIN:26075558QFNECX1036

JAIN VINAY & ASSOCIATES M. NO.075556 CHARTERED ACCOUNTANTS

ASTRA HOMES PVT. LTD. MUMBAI

FOR AND ON BEHALF OF
ASTRA HOMES PRIVATE LIMITED

Mahendra Pundalik More
Director
DIN: 01870852

Pallavi Mahendra More
Director
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED
CIN:U45200MH1996PTC098439

Annexure II- Standalone Statement of Profit and Loss (including other comprehensive income)

₹ in Millions Unless otherwise Stated

Particulars	Notes	For the period ended 31st March, 2026	For the year ended 31st March, 2025
Income			
Revenue from operations	**20**	6.45	4.50
Other income	**21**	0.02	0.08
Total income		**6.47**	**4.58**
Expenses			
Cost of Material Consumed			
Employee benefits expense	**22**	-	-
Finance costs	**23**	4.96	-
Depreciation and amortization expense	**24**	0.26	0.27
Other expenses	**25**	0.68	4.68
Total expenses		**5.90**	**4.95**
Profit/(Loss) before tax		**0.57**	**-0.37**
Income tax expenses			
Current tax	**19**	-	-
Deferred tax	**6**	-0.01	0.04
Total tax expenses		**-0.01**	**0.04**
Profit/(Loss) for the year (A)		**0.58**	**-0.41**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurements gain/(losss)of net defined benefit plans			
Income tax relating to above item			
Other comprehensive income for the year,net of taxes(B)		-	**0.00**
Total comprehensive income for the year (A+B)		**0.58**	**-0.41**
Earnings per equity share	**26**		
Basic (face value of Rs. 10/- each)		**58.17**	**(40.62)**
Diluted (face value of Rs. 10/- each)		**58.17**	**(40.62)**

The above annexure should be read with Annexure V - Material Accounting Policies and Other Explanatory Notes to Restated Financial Information, Annexure VI - Statement of Restated Adjustments to the Audited Financial Information and Annexure VII - Notes to the Restated Financial Information.

As per our report of even date
For Jain Vinay & Associates
Chartered Accountants
Firm Registration No.: 006649W
Peer Review No.019784

CA Vinay Jain
Partner
Membership No.: 075558
Place:Mumbai
Date:26/08/2026

JAIN VINAY & ASSOCIATES M. NO.075558 CHARTERED ACCOUNTANTS

ASTRA HOMES PVT. LTD. MUMBAI

FOR AND ON BEHALF OF
ASTRA HOMES PRIVATE LIMITED

Mahendra Pundalik More
Director
DIN: 01870852

Pallavi Mahendra More
Director
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED
BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Note No	As at March 31, 2024 (RS)	As at March 31, 2023 (RS)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	I	100000	100000
(b) Reserves and Surplus	II	27068196	27352354
(2) Non-Current Liabilities			
(a) Long-term borrowings	III	0	0
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(4) Current Liabilities			
(a) Other current liabilities	IV	0	0
(b) Short-term provisions	V	10000	10000
Total		**27178196**	**27462354**
II.ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	VI	5431417	5711815
(b)Non Current Investments		1097640	1097640
(b) Deferred tax assets (net)			
(2) Current assets			
(a)Trade Receivable	VII	23850	23850
(b) Short term loans & Advances	VIII	12945460	12945460
(c) Other Current Assets	IX	292110	292110
(d) Cash and cash equivalents	X	7387719	7391479
Total		**27178196**	**27462354**
Notes on Accounts	XV		

As per our Audit Report of even date attached

For and on behalf of Board

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM. NO. 104221
PLACE : MUMBAI.
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

For Astra Homes Pvt. Ltd.

Director

Mahendra More
DIRECTOR
DIN: 01870852

Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Note No	As at March 31, 2024 (RS)	As at March 31, 2023 (RS)
I. Revenue from operations	XI	0	24120
II. Other Income	XII	0	0
III. Total Revenue (I +II)		**0**	**24120**
IV. Expenses:			
Financial costs	XIII	0	0
Depreciation and amortization expense		280398	294989
Other expenses	XIV	0	0
V. Total Expenses		**280398**	**294989**
VI. Profit before exceptional and tax (III - V)		-280398	-270869
VIII. Profit before tax (VI - VII)		**-280398**	**-270869**
IX. Tax expense:			
Current tax		3760	
Current tax relating to prior years		0	0
Short provision for Tax		0	0
Deferred tax		0	0
		3760	0
X. Profit(Loss) from the perid from continuing operations (VIII-IX)		**-284158**	**-270869**
XI. Earning per equity share:			
(1) Basic		-28	-27
(2) Diluted		-28	-27
Notes to accounts	XV		

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM.NO. 104221
PLACE : MUMBAI.
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

For and on behalf of Board

For Astra Homes Pvt. Ltd.
Director
Mahendra More
DIRECTOR
DIN: 01870852

For Astra Homes Pvt. Ltd.
Director
Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED

Notes Forming Part Of Balance Sheet As On 31st March 2024

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Note No. I Share Capital		
(a) Authorised		
10000 shares of Rs. 10 each	100000	100000
(b) Issued		
10000 shares of Rs. 10 each fully paid up	100000	100000
	100000	**100000**
1.1 Details of Shareholders holding more than 10% of the issued Shares		
Name of the Share Holders :	**Total Shares**	**Total Shares**
Mahendra More	100	100
Pallavi More	100	100
Pentacle Consultant India Pvt.Ltd.	9800	9800
	10000	10000
Note No.II Reserve & Surplus		
Profit & Loss Account		
Opening Balance	27352354	27623219
(+)/(-) Excess/ (Short) Provision on Tax No Longer required	0	0
(+) Profit Transferred from Profit & Loss A/c	-284158	-270869
(+) Last year Diff. adjusted	0	4
	27068196	**27352354**
Note No. III Long Term Borrowings		
SECURED FROM BANK		
Loans repayable on demand from Bank	0	0
	0	**0**
Note No. IV OTHER CURRENT LIABILITIES		
(a) Interest accrued on Loans	0	0
(b) Other Payables		
i) Statutory Dues	0	0
ii) Other Payables	0	0
	0	**0**
Note No. V SHORT TERM PROVISIONS		
Provision For Audit Fee	10000	10000
	10000	**10000**
Note No. VII Trade Receivable		
Apsara Guest House	23850	23850
	23850	**23850**
Note No. VIII SHORT TERM LOANS & ADVANCES		
Loans & Advances To Others	9545460	9545460
Loans and Advances to Related Parties	3400000	3400000
	12945460	**12945460**
Note No. IX OTHER CURRENT ASSETS		
Security Deposits	80980	80980
BEST Meter No.102-027-411	5194	5194
Interest Accured on FD	8796	8796
Input Tax Credit of GST	2140	2140
TDS On Rent	195000	195000
	292110	**292110**
Non Current Investment		
Jewellery	1097640	1097640
	1097640	1097640
Note No. X CASH & BANK BALANCES		
A)Cash & Cash Equivalents		
I) Balance with Banks in Current Accounts	945462	147222
II) Cash on Hand	6442257	7244257
	7387719	**7391479**

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM.NO. 104221

PLACE : MUMBAI
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS REG.119906W MUMBAI-14

For Astra Homes Pvt. Ltd.
For and on behalf of Board

Director

Mahendra More
DIRECTOR
DIN: 01870852

Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED

Notes Forming Part Of Profit & Loss A/c for the year ended 31st March 2024

PARTICULAR	AS ON 31.03.2024	AS ON 31.03.2023
Note No. XI REVENUE FROM OPERATIONS		
Rent & Amenity Charges	0	0
Rent received	0	24120
	0	**24120**
Note No. XII OTHER INCOME		
Interest on F.D.with Banks	0	0
Income Tax Refund	0	0
Interest on Income Tax Refund	0	0
	0	**0**
Note No. XIII FINANCE CHARGES		
Interest on Bank Loan	0	0
	0	**0**
Note No. XIV OTHER EXPENSES		
Legal Charges	0	0
Bank Charges	0	0
Service Tax	0	0
Electricity Charges	0	0
Water Charges	0	0
Professional Fees	0	0
ROC Fees	0	0
Repairs & Maintenance	0	0
Salary to Staff	0	0
BMC Property Tax	0	0
Director Remuneration	0	0
Conveyance	0	0
Printing & Stationery	0	0
Telephone charges	0	0
	0	***0***

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM.NO. 104221

PLACE : MUMBAI
DATE : 21-08-2024
UDIN NO.:24104221BKAMOX9688

For and on behalf of Board

For Astra Homes Pvt. Ltd.
Director

Mahendra More
DIRECTOR
DIN: 01870852

For Astra Homes Pvt. Ltd.
Director

Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PVT. LTD.

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ACCOUNTING POLICIES:

1. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS :

a) The Company follows **mercantile system** and recognizes significant items of income and expenditure on accrual basis in general, except in case of significant uncertainties.

b) The accounts are prepared on the historical cost basis and on the accounting principles of a **going concern**.

c) Accounting policies not specially referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

d) All expenditure and income to the extent considered payable and receivable respectively are accounted for on accrual basis.

2. FIXED ASSETS & DEPRECIATION:

Fixed Assets are stated at cost of acquisition less Depreciation. Cost comprises price and other identifiable direct expenses attributed to acquisition of fixed assets up to date of its intended use.

3. EARNING PER SHARE :

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders (the net profit for the year less provision for taxes and provision for deferred taxes) by number of equity shares outstanding on balance sheet date.

	F.Y. 2023-24	F.Y. 2022-23
Net Profit before provision for taxes	-280398	-270869
Current tax relating to prior years	3760	0
Provision for tax/Deferred Tax	0	0
Net profit after provisions	-284158	-270869
Earnings Per Share	-28	-27



RELATED PARTY DISCLOSURE:

As per Accounting Standard 18, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

i) List of related parties where control exists and related parties with whom transactions have taken place and relationship:

Sr. No.	Name of related party	Relationship
1.	Pentacle Consultants (I) Pvt. Ltd.	Holding

Cash and Cash Equivalents :

Cash and Cash Equivalents in the Balance Sheet comprise of cash at bank and in hand and short term investments with an original Maturity of three months or less.

FOR
SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. L. V. NAYAK
PARTNER
MEM NO. 104221

FOR ASTRA HOMES PVT LTD

For Astra Homes Pvt. Ltd.
Director

MR. MAHENDRA MORE
(DIRECTOR)

For Astra Homes Pvt. Ltd.
Director

MRS. PALLAVI MORE
(DIRECTOR)

PLACE: MUMBAI
DATED: 21-08-2024
UDIN : 24104221BKAMOX9688

ASTRA HOMES PRIVATE LIMITED
BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Note No	As at March 31, 2024 (RSin `00)	As at March 31, 2023 (RSin `00)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	I	1000	1000
(b) Reserves and Surplus	II	270682	273524
(2) Non-Current Liabilities			
(a) Long-term borrowings	III	0	0
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(4) Current Liabilities			
(a) Other current liabilities	IV	0	0
(b) Short-term provisions	V	100	100
Total		**271782**	**274624**
II.ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	VI	54314	57118
(b)Non Current Investments		10976	10976
(b) Deferred tax assets (net)			
(2) Current assets			
(a)Trade Receivable	VII	239	239
(b) Short term loans & Advances	VIII	129455	129455
(c) Other Current Assets	IX	2921	2921
(d) Cash and cash equivalents	X	73877	73915
Total		**271782**	**274624**

Notes on Accounts XV

As per our Audit Report of even date attached

For and on behalf of Board

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS REG.119906W

For Astra Homes Pvt. Ltd.
Director

For Astra Homes Pvt. Ltd.
Director

CA. L.V.NAYAK
PARTNER
MEM. NO. 104221
PLACE : MUMBAI.
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

Mahendra More
DIRECTOR
DIN: 01870852

Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Note No	As at March 31, 2024 (Rs in `00)	As at March 31, 2023 (RSin `00)
I. Revenue from operations	XI	0	241
II. Other Income	XII	0	0
III. Total Revenue (I +II)		**0**	**241**
IV. Expenses:			
Financial costs	XIII	0	0
Depreciation and amortization expense		2804	2950
Other expenses	XIV	0	0
V. Total Expenses		**2804**	**2950**
VI. Profit before exceptional and tax (III - V)		-2804	-2709
VIII. Profit before tax (VI - VII)		**-2804**	**-2709**
IX. Tax expense:			
Current tax		38	
Current tax relating to prior years		0	0
Short provision for Tax		0	0
Deferred tax		0	0
		38	0
X. Profit/(Loss) from the perid from continuing operations (VIII-IX)		**-2842**	**-2709**
XI. Earning per equity share:			
(1) Basic		0	0
(2) Diluted		0	0
Notes to accounts	XV		

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L. V. NAYAK
PARTNER
MEM. NO. 104221
PLACE : MUMBAI.
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

For and on behalf of Board

For Astra Homes Pvt. Ltd.
Director
Mahendra More
DIRECTOR
DIN: 01870852

For Astra Homes Pvt. Ltd.
Director
Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED

Notes Forming Part Of Balance Sheet As On 31st March 2024

PARTICULARS	AS ON 31.03.2024 (Rs in '00)	AS ON 31.03.2023 (Rs in '00)
Note No. I Share Capital		
(a) Authorised		
10000 shares of Rs. 10 each	1000	1000
(b) Issued		
10000 shares of Rs. 10 each fully paid up	1000	1000
	1000	**1000**
1.1 Details of Shareholders holding more than 10% of the issued Shares		
Name of the Share Holders :	**Total Shares**	**Total Shares**
Mahendra More	100	100
Pallavi More	100	100
Pentacle Consultant India Pvt.Ltd.	9800	9800
	10000	10000
Note No.II Reserve & Surplus		
Profit & Loss Account		
Opening Balance	273524	276232
(+)/(-) Excess/ (Short) Provision on Tax No Longer required	0	0
(+) Profit Transferred from Profit & Loss A/c	-2842	-2709
(+) Last year Diff. adjusted	0	0
	270682	**273524**
Note No. III Long Term Borrowings		
SECURED FROM BANK		
Loans repayable on demand from Bank	0	0
	0	**0**
Note No. IV OTHER CURRENT LIABILITIES		
(a) Interest accrued on Loans	0	0
(b) Other Payables		
i) Statutory Dues	0	0
ii) Other Payables	0	0
	0	**0**
Note No. V SHORT TERM PROVISIONS		
Provision For Audit Fee	100	100
	100	**100**
Note No. VII Trade Receivable		
Apsara Guest House	238.5	239
	238.5	**239**
Note No. VIII SHORT TERM LOANS & ADVANCES		
Loans & Advances To Others	95454.6	95455
Loans and Advances to Related Parties	34000	34000
	129455	**129455**
Note No. IX OTHER CURRENT ASSETS		
Security Deposits	810	810
BEST Meter No.102-027-411	52	52
Interest Accured on FD	88	88
Input Tax Credit of GST	21	21
TDS On Rent	1950	1950
	2921	**2921**
Non Current Investment		
Jewellery	10976	10976
	10976	10976
Note No. X CASH & BANK BALANCES		
A)Cash & Cash Equivalents		
I) Balance with Banks in Current Accounts	9455	1472
II) Cash on Hand	64423	72443
	73877	**73915**

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM.NO. 104221

PLACE : MUMBAI
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

For Astra Homes Pvt. Ltd.
For and on behalf of Board

Director

Mahendra More
DIRECTOR
DIN: 01870852

Pallavi More
DIRECTOR
DIN: 01870832

ASTRA HOMES PRIVATE LIMITED

Notes Forming Part Of Profit & Loss A/c for the year ended 31st March 2024

PARTICULAR	AS ON 31.03.2024 (Rs in `00)	AS ON 31.03.2023 (Rs in `00)
Note No. XI REVENUE FROM OPERATIONS		
Rent & Amenity Charges	0	0
Rent received	0	241.2
	0	**241**
Note No. XII OTHER INCOME		
Interest on F.D.with Banks	0	0
Income Tax Refund	0	0
Interest on Income Tax Refund	0	0
	0	**0**
Note No. XIII FINANCE CHARGES		
Interest on Bank Loan	0	0
	0	**0**
Note No. XIV OTHER EXPENSES		
Legal Charges	0	0
Bank Charges	0	0
Service Tax	0	0
Electricity Charges	0	0
Water Charges	0	0
Professional Fees	0	0
ROC Fees	0	0
Repairs & Maintenance	0	0
Salary to Staff	0	0
BMC Property Tax	0	0
Director Remuneration	0	0
Conveyance	0	0
Printing & Stationery	0	0
Telephone charges	0	0
	0	***0***

As per our Audit Report of even date attached

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 119906W)

CA. L.V.NAYAK
PARTNER
MEM.NO. 104221

PLACE : MUMBAI
DATE : 21-08-2024
UDIN NO.: 24104221BKAMOX9688

For and on behalf of Board

For Astra Homes Pvt. Ltd.
Director
Mahendra More
DIRECTOR
DIN: 01870852

For Astra Homes Pvt. Ltd.
Director
Pallavi More
DIRECTOR
DIN: 01870832

Note 28
Analytical Ratios

Particulars	For the year ended 31st March, 2024 (Rs in `00)	For the year ended 31st March, 2023 (Rs in `00)	Variance %	Reasons for Variance
a)Current Ratio	2065	2065	-0.02	Due to Same in Operating Sales revenue.
Current Assets	206491	206529		
Current Liabilities	100	100		
b) Debt-Equity Ratio	0	0	0.00	No Debts
Total debt	0	0		
Shareholders Equity	0	0		
c) Debt Service Coverage Ratio	0	0	0.00	No Debts
Eamings available for debt service	0	0		
debt service	0	0		
d) Retum on Equity Ratio	-0.28	-0.27	-4.91	Due to increase in Operating Sales revenue.
Net Profits after taxes — Preference Dividend (if any)	-2842	-2709		
Average Shareholder's Equity	10000	10000		
e) Inventory turnover ratio	0	0	0.00	No Inventory
Cost of Goods Sold or Sales	0	0		
Average Inventory	0	0		
f) Trade Receivables tumover ratio	0.00	1.01	100.00	Due to decrease in Credit Operating Sales.
Net Credit sales	0	241		
Average Trade Debtors / Accounts receivable	239	239		
g) Trade payables turnover ratio,	0	0	0.00	No Credit Purchase made
Net Credit Purchases	0	0		
Avergae Trade Payables	0	0		
h) Net capital tumover ratio,	0.00	0.00	100.00	Due to same in Operating Sales revenue.
Net Sales	0	241		
Average Working Capital	206391	206429		
i) Net profit raüo,	0.00	-11.23	100.00	Due to decrease in Net Profit
Net profit	-2842	-2709		
Net Sales	0	241		
j) Return on Capital employed,	-0.01	-0.01	-6.00	Due to Same in Operating Sales revenue.
Earnings Before Interest and tax (EBIT)	-2842	-2709		
Capital employed	271682	274524		

ASTRA HOMES PVT. LTD.

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ACCOUNTING POLICIES:

1. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS :

a) The Company follows **mercantile system** and recognizes significant items of income and expenditure on accrual basis in general, except in case of significant uncertainties.

b) The accounts are prepared on the historical cost basis and on the accounting principles of a **going concern**.

c) Accounting policies not specially referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

d) All expenditure and income to the extent considered payable and receivable respectively are accounted for on accrual basis.

2. FIXED ASSETS & DEPRECIATION:

Fixed Assets are stated at cost of acquisition less Depreciation. Cost comprises price and other identifiable direct expenses attributed to acquisition of fixed assets up to date of its intended use.

3. EARNING PER SHARE :

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders (the net profit for the year less provision for taxes and provision for deferred taxes) by number of equity shares outstanding on balance sheet date.

	F.Y. 2023-24	F.Y. 2022-23
Net Profit before provision for taxes	-2804	-2709
Current tax relating to prior years	37.60	0
Provision for tax/Deferred Tax	0	0
Net profit after provisions	-2842	-2709
Earnings Per Share	-28	-27



RELATED PARTY DISCLOSURE:

As per Accounting Standard 18, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

i) List of related parties where control exists and related parties with whom transactions have taken place and relationship:

Sr. No.	Name of related party	Relationship
1.	Pentacle Consultants (I) Pvt. Ltd.	Holding

Cash and Cash Equivalents :

Cash and Cash Equivalents in the Balance Sheet comprise of cash at bank and in hand and short term investments with an original Maturity of three months or less.

FOR
SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. L. V. NAYAK
PARTNER
MEM NO. 104221

FOR ASTRA HOMES PVT LTD

For Astra Homes Pvt. Ltd.
Director
MR. MAHENDRA MORE
(DIRECTOR)

For Astra Homes Pvt. Ltd.
Director
MRS. PALLAVI MORE
(DIRECTOR)

PLACE: MUMBAI
DATED: 21-08-2024
UDIN : 24104221BKAMOX9688