

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s North Star Fixtures & Furniture Private Limited Report on the Financial Statements

We have audited the accompanying financial statements of **M/s NORTH STAR FIXTURES & FURNITURE PRIVATE LIMITED** ("The Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit & Loss account for the year then ended, and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

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 March 31, 2025, of the Profit 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 there under, 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.

Management's Responsibility for the 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rule 2014. 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 the 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. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

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.

Report on Other Legal and Regulatory Requirements

- 1) The report does not include a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to the information and explanations given to us the said order is not applicable to the company.
- 2) As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of accounts;



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards referred to in section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules 2014.
- e) On the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i) The company does not have any pending litigations which would impact its financial position.
 - ii) The company did not have any long term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii) There has not been an occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.
 - iv) Audit Log not applicable, since books of accounts maintained on manual system of accounting.

PLACE: MEERUT

DATED: 13-09-25

UDIN :- 25070170BM0BZK4661

FOR RR KUMAR & CO.
CHARTERED ACCOUNTANTS



R. Agarwal

(R.M. AGARWAL)

Prop.

M. No. 070170

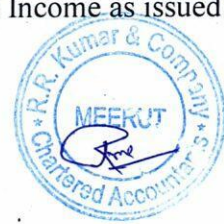
REGISTRATION. NO. – 001515C

M/S NORTH STAR FIXTURES & FURNITURE PVT. LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2025

1. SIGNIFICANT ACCOUNTING POLICIES

- (I) **Basis of Accounting:** The accounts are prepared on historical cost basis and in accordance with the applicable Accounting Standards. The company follows mercantile system of accounting and maintains its accounts on accrual basis except otherwise stated.
- (II) **Inventories:**
NA
- (III) **Depreciation:** On all Property, Plant & Equipment, Written Down Value method in accordance with Schedule II to the Companies Act, 2013.
- (IV) **Revenue Recognition:**
Revenue is recognized on Accrual Basis.
- (V) **Property, Plant & Equipment:**
Property, Plant & Equipment are stated at cost of acquisition including incidental expenses, erection/ commission expenses, other apportioned expenses incurred during construction period and borrowing cost etc. up to the date the asset is put to use, if so required.
- (VI) **Investments:**
The Company has not made any Investment during the year.
- (VII) **Foreign Currency Transactions:**
The Company has not entered into any Foreign Currency Transactions.
- (VIII) **Retirement Benefits:**
No provision for the payment of Gratuity and other retirement benefits has been made as in the opinion of the management no retirement benefit has accrued to any of the employee during the year under report.
- (IX) **Borrowing Cost:**
No qualifying assets requiring capitalization of borrowing cost was constructed/ erected/ acquired during the year.
- (X) **Taxation:** Current Tax and Deferred Tax Assets are calculated and provided in accordance with AS-22 on Accounting for taxes on Income as issued by ICAI.



- (XI) **Change in Accounting Policy:** There is no change in accounting policies.
- (XII) Estimated amount of contracts remaining to be executed on capital account (net of Advances) and not provided for Rs. Nil
- (XIII) **Contingent liability:** N.A.
- (XIV) In the opinion of the Board of Directors Current Assets Loans & Advances are approximately of the value at which they are stated in the financial statements, if realized, in the ordinary course of business.
- (XV) Balances of Debtors and creditors as at the end of the year are subject to confirmations.
- (XVI) The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation.
- (XVII) There was no transaction with MSME during the year.
- (XVIII) During the relevant year the company has not taken loan from any bank.
- (XIX) No revaluation of any fixed asset has been made during the year.
- (XX) All the title deeds of Immovable Properties are held in the name of the company.
- (XXI) No Loans/Advances have been given to any promoter, director, KMP, or any related party during the year under consideration.
- (XXII) No proceeding have been initiated against the company under the Benami Transaction (Prohibition) Act, 1988.
- (XXIII) No bank has declared the company a willful defaulter.
- (XXIV) The company had not availed any cash credit facility from bank and therefore No stock & debtors statement is required to be verified.
- (XXV) There is no dealing by the company during the relevant year with any company whose name has been struck off by the respective ROC.
- (XXVI) No filing of forms with the ROC required for satisfaction and creation/modification of charge, during the relevant year.
- (XXVII) The company has no relations with struck off companies in the year ending March 2024 & March 2025.

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(XXVIII) No addition has been made to the returned income of the company in any assessment year, by the Income tax department during the year under consideration.

(XXIX) The company was not required to undertake CSR activities as per the provisions of Companies Act

(XXX) The company has not made any dealing in the crypto currency / virtual currency during the year.

(XXXI) Figures in the financial statements are rounded off in hundred (00)

(XXXII) The Financial ratios of the company are as under :-

Sl. No.	Name of Ratio	Formula	31.03.2025	31.03.2024	Variance	Reason Of Variance
1	Current Ratio	Current Assets/Current Liabilities	212.222	591.491	64.12%	Current Liabilites. Increased
2	Debt Equity Ratio	Total Debt/Share Holders Fund	NA	NA	NA	NA
3	Debt Service Coverage Ratio	PBIDT/Interest+Instalments	NA	NA	NA	NA
4	Return On Equity	PAT/Average Shareholders Fund	0.112	0.121	8.12%	NA
5	Inventory Turnover Ratio	Sales/Average Inventory	NA	NA	NA	NA
6	Trade Receivable Turnover Ratio	Sales/ Average Debtors	NA	NA	NA	NA
7	Trade Payable Turnover Ratio	Purchase/Average Trade Payable	NA	NA	NA	NA
8	Net Capital Turnover Ratio	Turnover/ Average Working Capital	0.126	0.133	5.09%	NA
9	Net Profit Ratio	PAT/ Turnover	0.907	0.944	3.96%	NA
10	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities-DTL)	0.112	0.114	1.91%	NA

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11	Return on Investment	PAT/ Opening Holders Fund	Share	0.118	0.129	8.60%	NA
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 (Virat Singhal)
Director
 (DIN: 06898843)


 (Aditya Singhal)
Director
 (DIN: 06898835)

Auditors Report
In terms of our separate report of even date annexed.

Place : Meerut
 Dated: 13-09-25
 UDIN :- 25070170 BM0BZK4661



For R. R. Kumar & Co
 Chartered Accountants
 (Firm Registration No. : 001515C)



(R.M.Agarwal)
 Proprietor
 M.No. : 070170

NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

EMAIL ID:- adityasinghal08@gmail.com

CIN : U65921UP1986PTC008183

Regd. Office : 211 A SAKET MEERUT UP 250002

BALANCE SHEET AS ON 31.03.2025

(RS. IN HUNDRED)

FIGURE AS AT THE END


Particulars	NOTE	Current Reporting Period	Previous Reporting Period
I LIABILITIES			
1 EQUITY AND LIABILITIES			
A. Shareholders Funds			
a) Share Capital	2	233,840.00	233,840.00
b) Reserves & Surplus	3	18,157.13	(8,480.45)
2 NON CURRENT LIABILITIES			
a) Long Term Borrowings	4	-	2,000.00
3 CURRENT LIABILITIES			
a) Trade Payables	5	300.00	300.00
b) Other Current Liabilities	6	862.90	72.70
Total		253,160.03	227,732.25
II ASSETS			
1. Non Current Assets			
a)Property, Plant & Equipment			
i) Tangible Assets	7	4,710.84	5,621.59
ii) Intangible Assets	7	40.00	40.00
b) Non Current Assets	8	1,331.33	1,331.33
c) Deffered Tax Asset	9	284.66	290.45
2.Current Assets			
a) Trade Receivables	10	32,681.84	44,131.84
b) Cash & Cash Equivalent	11	196,077.05	161,290.74
c) Short Term Loans & Advances	12	18,034.31	15,026.30
Total		253,160.03	227,732.25


Significant Accounting Policies

1

Notes on Financial statements

2 to 16.


ADITYA SINGHAL
(DIRECTOR)
DIN: 06898835


VIRAT SINGHAL
(DIRECTOR)
DIN:06898843

Auditor's Report

In terms of our separate report of even date annexed.

For RR KUMAR & CO.
Chartered Accountants

Date : 13-09-25

Place: Meerut

UDIN:- 25070170 BM0BZK4661




(R.M AGARWAL)
Prop.

NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

EMAIL ID:- adityasinghal08@gmail.com

CIN : U65921UP1986PTC008183


Regd. Office : 211 A SAKET MEERUT UP 250002

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2025

(RS. IN HUNDRED)

FIGURE AS AT THE END

Particulars	Note	Current Reporting Period	Previous Reporting Period
Revenue From Operations		-	-
Other income	13	29,376.74	27,332.37
		29,376.74	27,332.37
Expenses			
(a) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(b) Other expenses	14	363.51	370.67
(c) Depreciation and amortisation expense	7	910.75	1,112.84
Total expenses		1,274.26	1,483.51
Profit / (Loss) before tax		28,102.48	25,848.86
Deffered Tax Assets		(5.79)	4.71
Tax expense:			
(a) Income Tax under MAT		1,459.11	24.89
(b) Income Tax For Earlier Year			22.35
Profit / (Loss) for the year		26,637.58	25,806.33
Earning Per Equity Share	16		
Basic		1.25	1.21
Dilute		1.25	1.21
Significant Accounting Policies	1		
Notes on Financial statements	2 to 16		


ADITYA SINGHAL
(DIRECTOR)
DIN: 06898835


VIRAT SINGHAL
(DIRECTOR)
DIN: 06898843

Auditor's Report

In terms of our separate report of even date annexed.



For RR KUMAR & CO.
Chartered Accountants



(R.M AGARWAL)

Prop.

Date : 13-09-25

Place: Meerut

UDIN:- 25070170 BM0BZK4661

NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2025

**RS. IN HUNDRED
FIGURE AS AT THE END**

**Current Reporting
Period** **Previous Reporting
Period**

NOTE 2

SHARE CAPITAL

Authorised

26,00,000 Equity Shares of Rs 10 each

260,000.00 260,000.00

260,000.00 260,000.00

Issued, Subscribed and Paid Up

64800 Equity Shares of Rs 10 each fully paid

6,480.00 6,480.00

2073600 Equity Shares of Rs 10 each (Bonus Share)

207,360.00 207,360.00

400000 Forfeited Share (amount originally paid up @Rs.5 per share)

20,000.00 20,000.00

233,840.00 233,840.00

1.1 The details of Shareholders holding more than 5% shares:

Name of the Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% Held	No. of Shares	% Held
Brijesh singhal	643,500	30.00	643,500	30.00
Deepa Singhal	306,900	14.35	306,900	14.35
Adesh singhal	118,600	5.50	118,600	5.50
Dinesh Singhal	864,400	40.00	864,400	40.00

1.2 The detail of shares held by promoter

Name of the Promoter	As at 31st March 2025		
	% Held	% Held	% Change
	Shares		
Brijesh singhal	643,500	30.00	0%
Deepa Singhal	306,900	14.35	0%
Adesh singhal	118,600	5.50	0%
Dinesh Singhal	864,400	40.00	0%

	As at 31st March 2024		
	No. of Share	% Held	% Change
Brijesh singhal	643,500	30.00	0%
Deepa Singhal	306,900	14.35	0%
Adesh singhal	118,600	5.50	0%
Dinesh Singhal	864,400	40.00	0%

1.2 The reconciliation of the number of shares outstanding is set out below:

Particulars	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	2,138,400	2,138,400
	-	-
Equity Shares at the end of the year	2,138,400	2,138,400

NOTE 3

RESERVES AND SURPLUS

a) Securities Premium A/c

Opening Bal

5,520.00 5,520.00

5,520.00 5,520.00

b) Profit & Loss A/c

Opening Bal

(14,000.45) (39,806.78)

Add: Addition during the year

26,637.58 25,806.33

Closing Balance

12,637.13 (14,000.45)

Total Closing Balance

18,157.13 (8,480.45)



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NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2025
RS. IN HUNDRED

NOTE 4

LONG TERM BORROWINGS

Kanohar Electricals Ltd.

2,000.00

- 2,000.00

NOTE 5

TRADE PAYABLES (Annexure-1)

Amount Due To Suppliers

Due For Less Than One Year

Due For One Year To Two Years

Due For Two Year To Three Years

Due For More Than Three Years

Other than Goods and Services(Annexure 1)

300.00

300.00

300.00

300.00

NOTE 6

OTHER CURRENT LIABILITIES

Other Payables

Income Tax Payable A.Y 24-25

-

72.70

Income Tax Payable A.Y 25-26

862.90

862.90

72.70

NOTE 8

OTHER NON CURRENT ASSETS

Sec. with MDA

477.88

477.88

Security with UPSEB

853.45

853.45

1,331.33

1,331.33

NOTE 9

DEFFERED TAX ASSETS

Opening Balance

290.45

285.74

Deffered Tax during the year

(5.79)

4.71

284.66

290.45

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NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2025

RS. IN HUNDRED

FIGURE AS AT THE END

NOTE 10

TRADE RECEIVABLES (Annexure-2)

	Current Reporting Period	Previous Reporting Period
-Undisputed Considered good	32,681.84	44,131.84
-Undisputed Considered doubtful		
-Disputed Considered good		
-Disputed Considered doubtful		
	32,681.84	44,131.84

NOTE 11

CASH AND CASH EQUIVALENT

-Bal with banks in Current Account		
SBI, Ganga Plaza, Meerut	2487.62	2,546.50
Cash in hand	383.03	383.03

In Fixed Deposit with

-ICICI Bank, Meerut	24,754.79	23,221.74
-Accrued Interest on FD with ICICI	88.27	184.44
-State Bank of India, Ganga Plaza, Meerut	161,029.85	129,096.30
-Accrued Interest on FD with SBI	7,333.49	5,858.73

196,077.05	161,290.74
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NOTE 12

SHORT TERM LOANS AND ADVANCES

Income Tax Refund Due A.Y 08-09	2,334.59	2,334.59
Income Tax Refund Due A.Y 09-10	60.80	60.80
Income Tax Refund Due A.Y 20-21	744.29	744.29
Income Tax Refund Due A.Y 21-22	521.75	521.75
MAT Tax Entitlement A. Y 19-20	1,069.12	1,069.12
MAT Tax Entitlement A.Y 22-23	2,663.32	2,663.32
MAT Tax Entitlement A.Y 23-24	3,600.01	3,600.01
MAT Tax Entitlement A.Y 24-25	4,032.42	4,032.42
MAT Tax Entitlement A.Y 25-26	3,008.01	-
	18,034.31	15,026.30

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NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2025

RS. IN HUNDRED

FIGURE AS AT THE END

	Current Reporting Period	Previous Reporting Period
NOTE 13		
OTHER INCOME		
Interest Earned on FDR	11376.71	9332.36
Round Off	0.03	0.01
Rent	18,000.00	18,000.00
	29,376.74	27,332.37

NOTE 14

OTHER EXPENSES

Bank Charges	6.51	7.67
Filing Fee	-	45.00
Professional Charges	45.00	18.00
Rate, Fee & Taxes	12.00	-
Payment to Auditors		
-A's Auditor	300.00	300.00
	363.51	370.67

NOTE NO. 15

Related Party Disclosure : (AS-18)

(A) Related Party and their Relationship

Enterprises over which key Managerial Personnel are able to exercise significant influence.

Kanohar Electricals Ltd.

Father of both directors is also director in Kanohar Electricals Ltd.

(2) Key Management Personnel

Aditya Singhal

Director

Virat Singhal

Director

(B) Transactions with Related Parties for the year ended 31.03.2025

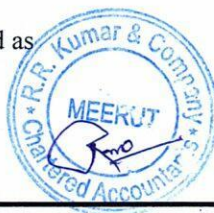
Particulars

Kanohar Electricals Limited - Rent	Rs. 18000			
Kanohar Electricals Limited -Loan Received				
	OP			
	BALANCE	LOAN RECD.	LOAN REPAID	CLOSING BALANCE
	2,000.00		2,000.00	

NOTE NO. 16

EARNING PER SHARE (EPS)

PARTICULARS	Current Reporting Period	Previous Reporting Period
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	26,637.58	25,806.33
ii) Weighted Average number of equity shares used as denominator for calculating EPS	2,138,400.00	2,138,400.00
iii) Basic and Diluted Earnings per share	1.25	1.21
iv) Face value per equity share	10.00	10.00



Virat

NORTHSTAR FIXTURES & FURNITURES PVT LTD
(FORMELY KNOWN AS M/S ADESH ENGINEERS PVT LTD)

ANNEXURE FOR THE YEAR ENDED 31.03.2025

(RS IN HUNDRED)

ANNEXURE -1

FIGURE AS AT THE END

Current	Previous
Reporting	Reporting
Period	Period

LIST OF TRADE PAYABLES

OTHER

Audit Fees Payable	300.00	300.00
	<u>300.00</u>	<u>300.00</u>

Annexure-2		Current Reporting Period				
PARTICULARS	Less Than 6 Months	6-12 Months	1Yr to 2 Yrs	2Yrs to 3Yrs	More Than 3 Yrs	Total
<u>Trade Recievables</u>						
<u>(Unsecured but Considered Good)</u>						
Kanohar Electricals Ltd.	6,100.00	-	-	-	-	6,100.00
Kan System	-	-	-	-	2,124.00	2,124.00
Retail Fixtures & Furnitures (P) Ltd	-	-	-	-	24,457.84	24,457.84
	<u>6,100.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,581.84</u>	<u>32,681.84</u>
		Previous Reporting Period				
PARTICULARS	Less Than 6 Months	6-12 Months	1Yr to 2 Yrs	2Yrs to 3Yrs	More Than 3 Yrs	Total
<u>Trade Recievables</u>						
<u>(Unsecured but Considered Good)</u>						
Kanohar Electricals Ltd.	8,100.00	8,100.00	1,350.00			17,550.00
Kan System					2,124.00	2,124.00
Retail Fixtures & Furnitures (P) Ltd					24,457.84	24,457.84
	<u>8,100.00</u>	<u>8,100.00</u>	<u>1,350.00</u>	<u>-</u>	<u>26,581.84</u>	<u>44,131.84</u>

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NORTHSTAR FIXTURES & FURNITURE PVT LTD
(FORMERLY KNOWN AS M/S ADESH ENGINEERS PVT LTD)
DEPRECIATION CHART AS PER COMPANIES ACT 2013
FOR THE YEAR ENDED 31-03-2025

Note 7: Fixed Assets

(RS. IN HUNDRED)											
Description	Gross Block					Depreciation			Net Block		
	COST as at 01.04.2024	ADDITION MORE THAN 180 DAYS	LESS THAN 180 DAYS	SALES	Total Cost as at 31.03.25	Depreciation upto 31.03.2024	Dep. for the Year	Dep. Reversed	Total Dep. As at 31.03.25	WDV as at 31.03.25	WDV as at 31.03.24
Tangible											
Air Conditioner	472.49	-	-	-	472.49	461.31	3.49	-	464.80	7.69	11.18
Building	2,023.92	-	-	-	2,023.92	1,922.72	-	-	1,922.72	101.20	101.20
Land	348.71	-	-	-	348.71	-	-	-	-	348.71	348.71
Computer	2,211.65	-	-	-	2,211.65	2,104.92	-	-	2,104.92	106.73	106.73
Electric Installation	166.75	-	-	-	166.75	158.41	-	-	158.41	8.34	8.34
Generator	5,814.50	-	-	-	5,814.50	5,403.96	74.30	-	5,478.26	336.24	410.54
Office Equipment	298.60	-	-	-	298.60	283.67	-	-	283.67	14.93	14.93
Plant & Machinery	58,825.65	-	-	-	58,825.65	54,504.79	782.08	-	55,286.87	3,538.78	4,320.86
Printer	153.00	-	-	-	153.00	145.35	-	-	145.35	7.65	7.65
Tools & Equipment	1,515.82	-	-	-	1,515.82	1,234.71	50.88	-	1,285.59	230.23	281.11
Water Cooler	206.78	-	-	-	206.78	196.44	-	-	196.44	10.34	10.34
TOTAL (A)											
Current Year	72,037.87	-	-	-	72,037.87	66,416.28	910.75	-	67,327.03	4,710.84	5,621.59
Previous Year	72,037.87	-	-	-	72,037.87	65,303.44	1,112.84	-	66,416.28	5,621.59	6,734.43
Intangible											
Software											
Current Year	800.00	-	-	-	800.00	760.00	-	-	760.00	40.00	40.00
TOTAL (B)											
Current Year	800.00	-	-	-	800.00	760.00	-	-	760.00	40.00	40.00
Previous Year	800.00	-	-	-	800.00	760.00	-	-	760.00	40.00	40.00
G.TOTAL(A+B)											
Current Year	72,837.87	-	-	-	72,837.87	67,176.28	910.75	-	68,087.03	4,750.84	5,661.59
PREVIOUS YEAR	72,837.87	-	-	-	72,837.87	66,063.44	1,112.84	-	67,176.28	5,661.59	6,774.43

(Signature)
(DIRECTOR)

(Signature)
(DIRECTOR)

Auditor's Report

In terms of our separate report of even date annexed.



Date : 13-09-25
Place: Meerut
UDIN:- 250701703M08ZK4661

(R.M AGARWAL)
Prop.

NORTHSTAR FIXTURES & FURNITURE PVT LTD

A.Y. 25-26

COMPUTATION OF DEFERRED TAX LIABILITY (RS IN HUNDRED)

WDV as per Companies Act	4,402.13		
WDV as per Income Tax	5,496.98		
	<u>(1,094.85)</u>	Diff.	
Income Tax	273.71		25%
Add:- SHEC @ 4%	10.95		
	<u>284.66</u>	Total	
Already in Balancesheet	290.45		
To be credited in Profit & Loss Account	<u>(5.79)</u>		



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