

INDEPENDENT AUDITOR'S REPORT

To the Members of

ROSHAN INFRATECH INDIA PRIVATE LIMITED

Report on the Standalone Financial Statements

OPINION

We have audited the accompanying (Standalone) financial statements of **ROSHAN INFRATECH INDIA PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to (Standalone) financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the (Standalone) financial statements."

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the 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, 2021, the Profit 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 (Standalone) Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accounts of India (ICAI) to our audit of the (Standalone) financial statements under the provisions of the Companies Act, 2013 and the Rules made there under, and we have fulfilled or other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the (Standalone) financial statements.

Key Audit Matters

Reporting of key audit as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted Company.

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, Business Responsibility 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



standalone 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.

Management's Responsibility 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 (Standalone) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the (Standalone) financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the (Standalone) financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the (Standalone) Financial Statements

Our objectives are to obtain reasonable assurance about whether the (Standalone) 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 (Standalone) financial statements.

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

- Identify and assess the risks of material misstatement of the 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



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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 section 143 (3) of the Act, based on our audit we report to the extent applicable 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 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 it appears from our examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement are in agreement with the relevant books of account;



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VINISH KUMAR & CO.

Chartered Accountants

d. In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards prescribed under 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

f. Since the Company's turnover as per last audited financial statement is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to adequacy of the internal financial control over financial reporting of the Company and the operating effectiveness of such control vide notification dated June 13, 2017.

2. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:-

i. According to the representation given by the management, the company has no pending litigation which may significantly impact its financial position except the matters referred in para 2(XIV) and para 8 of Notes on Account No. 26 attached to the (Standalone) Financial Statement. However, the present position of the matters referred are subject to confirmation by the Legal Expert engaged by the company;

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. The Company is not required to transfer any amount to investor education and protection fund.

3. The requirement by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable to the company.

For: Vinish Kumar & Co.
Chartered Accountants

FRN: 013401C



[CA, Nikesh Kumar, FCA]

Partner

M. No.: 409840

UDIN - 22409840AAAAACD45771



Place: Ranchi
Date: 28.11.2021

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

(Where the data of the Return of Income in Form ITR-1 (SALUD), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified)

2021-22

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAECR6760R		
Name	ROSHAN INFRA TECH INDIA PRIVATE LIMITED		
Address	80A , NEW AG COLONY , KADRU,DORANDA , RANCHI , RANCHI , 35-Jharkhand , 91-India , 834001		
Status	Private Company	Form Number	ITR-6
Filed in/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	197842960150222
Current Year business loss, if any			

Taxable Income and Tax details

Total Income	1	0
Book Profit under MAT, where applicable	2	1,02,165
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	15,938
Interest and Fee Payable	5	2,547
Total tax, interest and Fee payable	6	18,485
Taxes Paid	7	18,500

Distribution Tax details

(+)Tax Payable /(-)Refundable (6-7)	8	(-) 20
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0

Accrued Income & Tax Detail

Accrued Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by RAJESH SINHA in the capacity of Director having PAN ATKPS2343D from IP address 10.1.82.124 on 15-02-2022 10:54:21

DSC SI. No. & Issuer: 5788928 & 128100967903136CN=VeriSign CA 2014.OU=Certifying Authority.O=VeriSign Technologies Pvt.Ltd.C=IN

System Generated
Barcode/QR Code



AAECR6760R06/97842960150222/20259032D3E13ECAF03D1A970BFB786412169E908

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BHANGALERE

NAME OF ASSESSEE

: **ROSHAN INFRA TECH INDIA PRIVATE LIMITED**

PAN

: **AAECR6760R**

OFFICE ADDRESS

: **80A, NEW AG COLONY, KADRU,DORANDA, RANCHI, RANCHI, JHARKHAND-834001**

STATUS

: **PUB NOT INT**

WARD NO

: **ITO WARD W2(4), RANCHI**

ASSESSMENT YEAR : 2021 - 2022
FINANCIAL YEAR : 2020 - 2021

EMAIL ADDRESS

: **rajeshsinhha2011@gmail.com**

METHOD OF ACCOUNTING

: **MERCANTILE**

NAME OF BANK

: **BANK OF INDIA**

IFSC CODE

: **BKID0004992**

ADDRESS

: **ASHOK NAGAR,RANCHI,JHARKHAND**

ACCOUNT NO.

: **499220110000221**

RETURN

: **ORIGINAL (FILING DATE : 15/02/2022 & NO. : 197842960150222)**

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 102165

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 102165

102165

BROUGHT FORWARD LOSSES SET-OFF

BUSINESS LOSSES FOR THE A.Y. 2019-20

GROSS TOTAL INCOME

-102165
NIL
NIL

TOTAL INCOME

NIL

TAX ON RS. NIL (AS PER NORMAL PROVISIONS) NIL

CALCULATION OF BOOK PROFIT U/S 115JB

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT 102165

TAX @ 15% ON BOOK PROFIT OF RS. 102165 U/S 115JB 15325

ADD: HEALTH AND EDUCATION CESS @ 4% 613

HIGHER OF (0 OR 15938) 15938

MAT CREDIT C/F [15938-0] 15938

ADD INTEREST PAYABLE 1749

INTEREST U/S 234B 798

INTEREST U/S 234C 18485

LESS SELF ASSESSMENT TAX U/S 140A 18500

HDFC BANK - 0510308 - 20932 - 14-02-2022 (15)

REFUNDABLE (20)

TAX ROUNDED OFF U/S 288B (20)

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid		Interest U/s 234C Payable on	Interest U/s 234C	
		%	Amount	%	Amount	Date	Amount			Gross Amount
(1)	15-06-2020	15%	2391	12%	1913	(7)	(8)	(9)	(10)=(4-9)	(11)
1st	15-09-2020	45%	7172	36%	5738	-	-	0	0	2391
11th	15-12-2020	75%	11954	75%	11954	-	-	0	0	7172
14th	15-03-2021	100%	15938	100%	15938	-	-	0	0	11954
										15938

Information regarding Turnover/Gross Receipt Reported for GST

20AAECR6760R1ZX
8714762

GSTR No. _____
Amount of turnover/Gross receipt as per the GST return filed _____

A.Y.	HEAD	LOSSES TABLE		LOSSES		CARRIED FORWARD
		BROUGHT FORWARD	SET-OFF	SET-OFF	FORWARD	
2019-20	Ordinary Business	249767	102165		147602	

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2020-21	-	5491	5491	5491	-	-	-	5491
2021-22	-	15938	15938	15938	-	-	-	21429

ROSHAN INERATECH INDIA PRIVATE LIMITED
BASANT VIHAR, HARMU, RANCHI

BALANCE SHEET AS AT 31.03.2021

Amount in Rs.

Particulars	Note No	As At 31st March 2021	As At 31st March 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2.2	(3,43,708.70)	(4,29,935.68)
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	65,03,456.00	1,32,11,030.00
(b) Deferred Tax Liabilities		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	2.4	1,07,34,670.10	1,34,04,341.10
(d) Short-Term Provisions		-	-
Total		1,69,94,417.40	2,62,85,435.42
II.Assets			
(1) Non-Current Assets			
(a) Fixed Assets		-	-
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred tax Assets		-	-
(d) Long Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	2.5	87,72,835.00	2,04,69,611.00
(c) Trade Receivables		-	-
(d) Cash and Cash Equivalents	2.6	34,56,482.40	46,50,824.42
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets	2.7	47,65,100.00	11,65,000.00
Total		1,69,94,417.40	2,62,85,435.42

The accompanying notes 1 to 2.20 form an integral part of the Financial Statements
 This is the Balance Sheet referred to in our report of even Date

For Vinish Kumar & Co.
 Chartered Accountants
 Firm Regn No. 013401C



(Nikesh Kumar)
 Partner
 M.No. 409840

Place : Ranchi
 Date : 28.11.2021

ROSHAN INERATECH India on behalf of the Board

Rajesh Sinha
 DIRECTOR

Rajesh Sinha
 Director

DIRECTOR

Priiti Sinha
 Director

DIRECTOR

Priiti Sinha
 DIRECTOR



ROSHAN INFRA TECH INDIA PRIVATE LIMITED
BASANTI VIHAR, HARMU, RANCHI

Statement of Profit & Loss for the year ended 31st March, 2021

Amount in Rs.

Particulars	Note No	For the Year ended 31st March 2021	For the Year ended 31st March 2020
INCOME			
Revenue from operations	2.8	2,41,64,762.00	83,83,600.00
Other Income		-	-
		2,41,64,762.00	83,83,600.00
EXPENSES			
Cost of Construction	2.9	1,11,60,637.55	1,15,96,429.00
Changes in Inventories of finished goods, work in progress	2.10	1,16,96,776.00	(39,86,847.19)
Employee benefit Expenses	2.11	9,76,499.00	5,50,830.00
Finance costs		-	-
Other Expenses	2.12	2,28,684.47	1,87,989.00
Depreciation and amortization Expense		-	-
		2,40,62,597.02	83,48,400.81
Profit before exceptional and extraordinary items and tax		1,02,164.98	35,199.19
Exceptional Items		-	-
Profit before extraordinary items and tax		1,02,164.98	35,199.19
Extraordinary Items		-	-
Profit before tax		1,02,164.98	35,199.19
Tax expense:			
(1) Current tax		15,938.00	5,491.00
(2) Deferred tax		-	-
Profit/(Loss) for the period		86,226.98	29,708.19
Earning per equity share (Face Value Rs. 10 Per Share)	2.13	8.62	2.97
Basic		8.62	2.97
Diluted		-	-

The accompanying notes 1 to 2.20 form an integral part of the Financial Statements
This is the Statement of Profit & Loss referred to in our report of even Date

For Vinish Kumar & Co.
Chartered Accountants
Firm Regn No. 013401C

ROSHAN INFRA TECH (I) PVT. LTD.

ROSHAN INFRA TECH (II) PVT. LTD.

For and on behalf of the Board

(Signature)

(Nikesh Kumar)
Partner
M.No. 409840

Place : Ranchi
Date : 28.11.2021



(Signature)
DIRECTOR
Rajesh Sinha
Director

DIRECTOR
Rajesh Sinha
Director

(Signature)
D. DIRECTOR
Prili Sinha
Director

D. DIRECTOR
Prili Sinha
Director

ROSHAN INFRA TECH INDIA PRIVATE LIMITED
BASANT VIHAR, FARIDABAD, RAJCHH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.3.2021

(All amounts in Indian Rupees, except share data and where otherwise stated)

A.	CASH FLOW FROM OPERATING ACTIVITIES	2020-21	2019-20
	Net Profit	86,226.98	29,708.19
	Adjustments for:		
	Depreciation	-	-
	Operating Profits before Working Capital Changes	86,226.98	29,708.19
	Adjustments for:		
	a) (Increase)/Decrease in Inventories	1,16,96,776.00	(39,86,847.19)
	b) (Increase)/Decrease in Trade Receivables	-	-
	c) (Increase)/Decrease in Long Term Loans & Advances	-	-
	d) (Increase)/Decrease in Short Term Loans & Advances	-	-
	e) (Increase)/Decrease in Other Current & Non Current Assets	(36,00,100.00)	(4,02,884.20)
	f) Increase/(Decrease) in Trade Payables	-	(95,417.94)
	g) Increase/(Decrease) in Borrowings	-	-
	h) Increase/(Decrease) in Provisions	(26,69,671.00)	33,18,851.00
	i) Increase/(Decrease) in Provisions	-	-
	j) Increase/(Decrease) in Provisions	-	-
	Cash generated from operation	55,13,231.98	(11,36,590.14)
	Taxes Paid	-	-
	Net Cash flow from Operating Activities	55,13,231.98	(11,36,590.14)
B.	Cash Flow from Investing Activities		
	a) Purchase of Fixed Assets	-	-
	Net Cash flow from Investing Activities	-	-
	Net Cash flow from Investing Activities	-	-
C.	Cash Flow from Financing Activities		
	Increase in Long Term Borrowing	(67,407,574.00)	57,57,102.00
	Net Cash used for Financing Activities	(67,407,574.00)	57,57,102.00
D.	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	(11,94,342.02)	46,20,511.86
	Cash & Cash Equivalent at the beginning of the year	46,50,824.42	30,312.56
	Cash & Cash Equivalent at the end of the year	34,56,482.40	46,50,824.42
E.	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT	(11,94,342.02)	46,20,511.86

The accompanying notes 1 to 2.20 form an integral part of the Financial Statements
This is the Cash Flow Statement referred to in our report of even Date.

For Vinish Kumar & Co,
Chartered Accountants
Firm Regn No. 013401C

(Signature)

(Nikesh Kumar)
Partner
M.No. 409840

Place : Ranchi
Date : 28.11.2021

For and on behalf of the Board

ROSHAN INFRA TECH (I) PVT. LTD.

ROSHAN INFRA TECH (I) PVT. LTD.

(Signature)
Kajesh Sinha
DIRECTOR

Priti Sinha
DIRECTOR



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021
SHARE CAPITAL

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	No. of Shares	Amount in Rs.	No. of Shares	Amount in Rs.
(a) Authorised Equity shares of Rs. 10.00 each	5,00,000	50,00,000.00	5,00,000	50,00,000.00
(b) Issued, Subscribed & Paid-Up Equity shares of Rs. 10.00 each	10,000	1,00,000.00	10,000	1,00,000.00
Total	10,000	1,00,000.00	10,000	1,00,000.00

FOOTNOTES:

(i) Reconciliation of the number of shares outstanding at the beginning & at the end of the Reporting Period:

Particulars	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Shares outstanding at the beginning of the period/Year	10,000	1,00,000.00	10,000	1,00,000.00
Shares Issued during the Period	-	-	-	-
Shares Bought back during the period/Year	-	-	-	-
Shares Outstanding at the end of the period/Year	10,000.00	1,00,000.00	10,000.00	1,00,000.00

(ii) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held.

(iii) Shareholders Holding more than 5% Shares

Name of shareholder	As at 31st March 2021		As at 31st March 2020	
	Equity Shares	% of Total Holding	Equity Shares	% of Total Holding
1. Rajesh Sinha	5000	50.00%	5000	50.00%
2. Priti Sinha	5000	50.00%	5000	50.00%

2.2 RESERVES AND SURPLUS

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Profit & Loss Account		
As per Last Balance Sheet	(4,29,935.68)	(4,59,643.87)
Add: Profit for the year	86,226.98	29,708.19
Total	Closing Balance (3,43,708.70)	(4,29,935.68)

2.3 LONG TERM BORROWING

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Unsecured Loans From Related Party	65,03,456.00	1,32,11,030.00
Total	65,03,456.00	1,32,11,030.00

2.4 OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Audit Fees Payable	54,500.00	34,500.00
(b) Advance from Customer	1,05,13,994.10	1,28,54,350.10
(c) Other Liability	1,50,238.00	5,10,000.00
(d) GST Payable	15,938.00	5,491.00
(e) Provision for Tax	1,07,34,670.10	1,34,04,341.10
Total	1,07,34,670.10	1,34,04,341.10



Rajesh Sinha
DIRECTOR

ROSHANI INFOTECH/AN PVT. LTD.

2.5 INVENTORIES

(Unsecured, considered good)

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Work in Progress	87,72,835.00	2,04,69,611.00
Total	87,72,835.00	2,04,69,611.00

ROSHANI INFOTECH/AN PVT. LTD.

ROSHANI INFOTECH/AN PVT. LTD.

Pradeep
DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021
CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Cash in hand	13,359.00	1,46,212.00
(b) Balances with Banks - With Scheduled Banks	34,43,123.40	45,04,612.42
(c) Cheques in hand		
Total	34,56,482.40	46,50,824.42

Footnote: Cash in Hand is as per the books and as certified by the Management

2.7 OTHER CURRENT ASSETS

(Unsecured, considered good)

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount in Rs.	Amount in Rs.
(a) Other Current Advance	47,65,100.00	11,65,000.00
Total	47,65,100.00	11,65,000.00

2.8 REVENUE FROM OPERATION

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount in Rs.	Amount in Rs.
Revenue from Operations	2,41,64,762.00	83,83,600.00
Total	2,41,64,762.00	83,83,600.00

2.9 COST OF CONSTRUCTION

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount in Rs.	Amount in Rs.
Material, Labour and other Expenses	1,11,60,637.55	1,15,96,429.00
Total	1,11,60,637.55	1,15,96,429.00

2.10 CHANGES IN INVENTORY OF FINISHED GOODS, WORK IN PROGRESS

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount in Rs.	Amount in Rs.
Opening WIP	2,04,69,611.00	1,64,82,763.81
Less Closing WIP	87,72,835.00	2,04,69,611.00
Total	1,16,96,776.00	(39,86,847.19)

2.11 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount in Rs.	Amount in Rs.
Salaries and wages	9,76,499.00	5,50,830.00
Total	9,76,499.00	5,50,830.00

2.12 OTHER EXPENSES

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount in Rs.	Amount in Rs.
Bank Charges	2,647.84	4,452.00
Legal Expenses	18,969.26	41,500.00
Office Expenses	59,677.46	51,397.00
Audit Fees	20,000.00	20,000.00
Telephone & Postage	15,051.00	12,587.00
Traveling and conveyance	48,811.80	24,887.00
Printing and Stationery	15,228.61	8,470.00
Misc. Expenses	37,688.50	24,536.00
Professional Fees	10,610.00	-
Total	2,28,684.47	1,87,939.00



ROSHAN INFRA TECH PRIVATE LTD.
Rajesh Dinda
 DIRECTOR

ROSHAN INFRA TECH PRIVATE LTD.
Prade
 DIRECTOR

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

EARNING PER SHARE

Particulars	For the year ended 31	
	March, 2021	ended 31 March,
	Amount in Rs.	Amount in Rs.
Net Profit attributable to Equity Share Holders	86,226.98	29,708.19
Weighted average number of Equity Shares (Units)	10,000	10,000
Diluted number of Equity Shares (Units)	10,000	10,000
Basic Earning per Share	8.62	2.97
Diluted Earning per Share	8.62	2.97
Face value per Equity Share	10.00	10.00

2.14 No provision has been made with respect to the GST Liability, if any, arising on construction receipts.

2.15 Revenue hasnot been recognised on Percentage Completion Basis

2.16 Balance of Sundry Debtors, Sundry Creditors are subject to confirmation.

2.17 No provision has been made for liability, if any arising due to long term benefits, if any payable to employees.

2.18 Value of Closing Stock is provided by the Management

2.19 List of Related parties where control exists and other related parties with whom the Company had

Name of Related Party	Nature of Relationship
1. Rajesh Sinha	Key Management
2. Priti Sinha	Personnel

2.20 Previous Year's figures have been regrouped/rearranged wherever necessary.



ROSHAN INFRA TECH (I) PVT. LTD.

Rajesh Sinha
DIRECTOR

ROSHAN INFRA TECH (II) PVT. LTD.

Poojits
DIRECTOR