

Balance Sheet as at 31st March, 2021

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	4,00,000.00	4,00,000.00
(b) Reserves and Surplus	2	(1,38,560.78)	(1,30,751.74)
(c) Money received against share warrants		-	-
(2) Share application money pending allotment			
		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	3	15,75,000.00	15,75,000.00
(b) Trade payables		-	-
(c) Other current liabilities	4	5,000.00	5,000.00
(d) Short-term provisions		-	-
Total		18,41,439.22	18,49,248.26
II. Assets			
(1) Non-current assets			
(a) Fixed assets		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	7	10,00,000.00	10,00,000.00
(e) Other non-current assets	6	20,000.00	20,000.00
(2) Current assets			
(a) Current investments		-	-
(b) Inventories (Work in progress)		8,00,000.00	8,00,000.00
(c) Trade receivables		-	-
(d) Cash and cash equivalents	5	21,439.22	29,248.26
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
Total		18,41,439.22	18,49,248.26

11

Significant Accounting Policies

Notes to Financial Statements

Notes to accounts form an integral part of the accounts.

In terms of our report of even date annexed

For SACHIN AGRAWAL & GUPTA

Chartered Accountants

(MUKESH KUMAR)

PARTNER

Membership No. 412369

Place: Patna

Date: 03/11/2021

UDIN: 22412369BFETCC2964



Saishubham

For and on behalf of the Board of Directors of Saishubham Infracon Private Limited

(Atul Pant)
Director

Din: 08222014

(Amisha Priyadarshi)
Director

Din: 07526861

SAISHUBHAM INFRACON PRIVATE LIMITED
BLOCK NO. B/2, FLAT NO. 102 PATLIPUTRA PATNA Patna BR 800013 IN
CIN:U45400BR2016PTC031696
STATEMENT OF PROFIT AND LOSS

Profit and Loss statement for the year ended 31st March, 2021

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		-	-
II. Other Income (Interest)		-	-
III. Total Revenue (I + II)		-	-
IV. Expenses:			
Cost of materials consumed		-	8,00,000.00
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	(8,00,000.00)
Employee benefit expense		-	-
Financial costs		1,829.04	2,128.74
Depreciation and amortization expense		-	-
Other expenses	8	5,980.00	8,200.00
IV. Total Expenses		7,809.04	10,328.74
V. Profit before exceptional and extraordinary items and tax	(III - IV)	(7,809.04)	(10,328.74)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(7,809.04)	(10,328.74)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(7,809.04)	(10,328.74)
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	(7,809.04)	(10,328.74)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		(7,809.04)	(10,328.74)
XVI. Earning per equity share:			
(1) Basic		(0.20)	(0.26)
(2) Diluted		(0.20)	(0.26)

Significant Accounting Policies
Notes to Financial Statements
Notes to accounts form an integral part of the accounts.

11

In terms of our report of even date annexed
For SACHIN AGRAWAL & GUPTA
Chartered Accountants
Firm Registration No. 0100100

(MUKESH KUMAR)
PARTNER
Membership No. 412369



Place: Patna
Date:03/11/2021

For and on behalf of the Board of Directors of
Saishubham Infracon Private Limited

Atul Pant
Atul Pant)
Director
Din:08222014

Amisha Priyadarshi
Director
Din:07526861

Saishubham Infracon Pvt.Ltd
Director

SAISHUBHAM INFRACON PRIVATE LIMITED

Notes on Financial Statements for the year 31st March, 2020

S.n	Amount	Amount
o Particulars	As at 31-03-2021	As at 31-03-2020
1 Share Capital		
Authorized Share Capital 50,000 equity shares of Rs.10 each	5,00,000.00	5,00,000.00
	<u>5,00,000.00</u>	<u>5,00,000.00</u>
Issued Share Capital 40,000 equity shares of Rs.10 each	4,00,000.00	4,00,000.00
	<u>4,00,000.00</u>	<u>4,00,000.00</u>
Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting 1A period;		
Equity shares at the beginning of the year	4,00,000.00	4,00,000.00
Add: Shares Issued during the year	-	-
Equity shares at the end of the year	<u>4,00,000.00</u>	<u>4,00,000.00</u>
1B Details of shareholders holding 5% or more sharecapital		
Atul Pant	50%	50%
Amisha Priyadarshi	50%	50%
2 Reserves and Surplus		
Profit and Loss Account		
Opening Balance (as per last year balance sheet)	(1,30,751.74)	(1,20,423.00)
Add/Less: Current year changes	(7,809.04)	(10,328.74)
Balance at the year end	<u>-1,38,560.78</u>	<u>-1,30,751.74</u>
3 Short Term Borrowings		
Loan from Director	14,00,000.00	14,00,000.00
Loan from Others	1,75,000.00	1,75,000.00
	<u>15,75,000.00</u>	<u>15,75,000.00</u>
4 Other Current Liabilities		
Liabilities for Expenses	-	-
Audit Fee Payable	5,000.00	5,000.00
	<u>5,000.00</u>	<u>5,000.00</u>
5 Cash and Cash Equivalents		
(i)Cash and cash equivalents		
(a)Balances with banks;		
- Current Accounts (Bank Of India)	42.22	1,871.26
(b)Cash on hand;	21,397.00	27,377.00
Total	<u>21,439.22</u>	<u>29,248.26</u>

Saishubham Infracon Pvt.Ltd
Director

Saishubham Infracon Pvt.Ltd
Amisha Priyadarshi
Director



6 Other Non Current Assets / Depreciation and Amortization Expenses

Preliminary Expenses	20,000.00	20,000.00
Less: Written off during the year	-	-
Total	20,000.00	20,000.00

7 Long Term Loans & Advances

Security Deposit to Landlord	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

8 Other Expenses

Telephone Expenses	-	-
Misc Office Exps	980.00	3,200.00
Nagar Nigam Exp	-	-
Boring Fee	-	-
Remuneration to Auditors	5,000.00	5,000.00
- For Audit	5,980.00	8,200.00

9 Earning Per Share

Net Profit after Tax	-7,809	-10,329
Weighted average number of basic equity shares outstanding during the year	40,000	40,000
Basic and Diluted EPS	-0.20	-0.26
Face Value Per Equity Share	10	10

10 Related Party Disclosure

A List of Related Parties

Description of relationship	Name of the party	Name of the party
Holding company	N.A	N.A

B Transaction during the period

Nature of Transaction	Holding Company	Holding Company
	N.A	N.A

In terms of our report of even date annexed
For SACHIN AGRAWAL & GUPTA
Chartered Accountants
Firm Registration No. 0100100



(MUKESH KUMAR)
PARTNER
Membership No. 412369
Place: Patna
Date:03/11/2021



For and on behalf of the Board of Directors of,
Saishubham Infracore Private Limited


(Atul Pant) Director


(Amisha Priyadarshi) Director

NOTES ON ACCOUNTS

Note No.- 11

1. Previous year figures are rearranged/regrouped wherever considered necessary
2. **SIGNIFICANT ACCOUNTING POLICIES**
 - i) Accounts have been prepared on historical cost basis and in accordance with the requirement of the Companies Act,2013 and accepted Accounting Standards.
 - ii) Mercantile system of accounting has been followed.
 - iii) All Income & Expenditure have been taken on accrual basis.
 - iv) The fixed assets (if any) has been stated at cost less accumulated depreciation.
 - v) Depreciation (if any) has been provided on the basis of written down value method as specified and at the rates prescribed in Schedule -II of the Companies Act,2013 over useful life of the asset.
 - vi) The Company has the policy to write-off the preliminary (pre incorporation expenses) in Five years. Therefore no such expenses has been written off during the year since business has not been commenced.
3. No Directors meeting Fee has been paid by the company during the year.
4. There is no liability outstanding as on 31.03.2021 due to small scale and medium enterprise as defined under the Micro Small and Medium Enterprise Act 2006.
5. The company is a small and medium size company (SMC) as defined in the general instructions in respect of Accounting standard notified under the companies Act, 2013. Accordingly, the company has complied with the Accounting standards as applicable to a small and Medium sized company.
6. Contingent Liability.
(a) Bank Gurantee NIL

7	CURRENT YEAR	PREVIOUS YEAR
Expenditure in Foreign Currency	NIL	NIL
FOB value of Export	NIL	NIL
CIF Value of Import	NIL	NIL

8. The Schedules from I to II constitutes parts of the Balance Sheet.

9. Balance Sheet Abstract and Company's Business Profile

Registration Details

Registration No. 31696 State Code - 03
Balance Sheet Date 31.03.2021

Capital Raised during the year (Rs. In Thousands)

Public Issue	Rights Issue
NIL	NIL
Bonus Issue	Private Placement
NIL	NIL

Saishubham Infracon Pvt.Ltd
Saishubham
Director

Saishubham Infracon Pvt.Ltd
Saishubham
Director



Position Of Mobilisation & Deployment of Funds

(Rs. In Thousands)

Total Liabilities	1,841.44	Total Assets	1,841.44
<u>Equity & Liabilities</u>		Reserve & Surplus	(138.56)
Paid up Capital	400.00	Current Liabilities	1,580.00
<u>Assets</u>			
Non Current Assets			
	1,020.00		
Current Assets			
	821.44		

Performance Of Company

(Rs. In Thousands)

Turnover	-	Total Expenditure	7.81
Profit Before Taxation	(7.81)	Profit After Taxation	(7.81)
Earning Per Share (Rs.)	(0.20)	Dividend (%)	NIL

Generic Names Of the Principal Product/Service Of the Company
(As per monetary terms)
ITEM CODE (ITC CODE)

Product Description

Contractor & Developer

As per our report of even date attached
For SACHIN AGRAWAL & GUPTA
CHARTERED ACCOUNTANTS

For and on behalf of Board of Directors
Saishubham Infracon Private Limited

(MUKESH KUMAR)
PARTNER
M.NO. 412369
PLACE : PATNA
Date:03/11/2021



(Atul Pant)
DIRECTOR

(Amisha Priyadarshi)
DIRECTOR

Saishubham Infracon Pvt.Ltd
Director