

TAKSHSHILA PROJECTS PRIVATE LIMITED
404, Rameshwar Apartment, Kankarbagh Main Road, NMCH, Patna
CIN: U45201BR2011PTC017323

Notes forming part of the financial statements

Note: 5	Reserves and Surplus	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	2,43,59,681	2,16,90,688
	Add: Profit / (Loss) for the year	51,58,293	26,68,994
	Closing balance	2,95,17,974	2,43,59,682
	Total	2,95,17,974	2,43,59,682

Note: 6	Long-term borrowings	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Term Loan		
	Secured Loans - 0245	-	21,96,400
	Secured Loans - 0216	26,04,087	32,49,687
	Secured Loans - 130	14,42,999	14,42,999
	Secured Loans - 136	9,53,780	9,53,780
	Secured Loans - 222 (MSME Loan)	7,12,912	15,16,667
	Total	57,13,778	93,59,533

Note : 7	Deferred tax (liability)/ asset	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	Deferred tax (liability) / asset		
	Tax effect of items constituting deferred tax liability		
	fixed assets	96,703	96,703
	Tax effect of items constituting deferred tax liability	96,703	96,703
	Net Deferred Tax (Liability) / Asset	96,703	96,703

Note: 8	Short-term borrowings	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Loans repayable on demand		
	From banks (Cash Credit - 1934) - 1 crore	57,29,748	75,88,429
	Karthikeyaa Infra	70,00,000	70,00,000
	Raju Prasad	2,00,000	2,00,000
	Shreeman Vasucon LLP	3,78,037	3,91,037
	Total	1,33,07,785	1,51,79,466

Notes :

- MSME Loan A/c with Punjab National Bank is secured by personal guarantee of Directors.
- Cash Credit A/c with Oriental Bank of Commerce is secured by hypothecation of the company's current assets and guarantee.

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Note: 9	Trade Payables	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	Trade payables:		
	On Acceptances	-	
	Other than Acceptances	4,13,13,845	2,23,90,253
	Total	4,13,13,845	2,23,90,253

Note : 10	Other Current Liabilities	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	<u>(a) Other Payables</u>		
	(i) Statutory remittances (Contributions to PF and ESIC)	26,520	5,163
	(ii) Statutory remittances (GST and TDS payable)	46,08,891	28,33,811
	(iii) Mobilization Advance - Paras Health Care	-	2,84,90,212
	(iv) Employee Benefit	25,12,938	25,12,938
	(v) Audit Fee payable	1,20,000	40,000
	(vi) Director remuneration payable	9,60,000	80,000
	(vii) Others	5,02,197	-
	Total	87,30,546	3,39,62,124

Note : 11	Short term provisions	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	<u>(a) Provision - Others</u>		
	(i) Provision for tax (Net of advance tax and TDS)	-	9,37,742
	Total	-	9,37,742

Note : 13	Non-current investments	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	<u>(a) Investment with Banks</u>		
	(i) Fixed Deposit	1,52,00,295	1,52,00,295
	Total	1,52,00,295	1,52,00,295

Note : 14	Other non-current assets	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	<u>(a) Others</u>		
	(i) Security Deposit	86,54,381	81,09,104
	(ii) Keep back		-
	(iii) Earnest Money Deposit	80,12,446	80,12,446
	(iv) Performance Bank Guarantee		-
	Total	1,66,66,827	1,61,21,550

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Note : 15	Inventories / Work in progress	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Inventory / Work in progress	62,87,500	92,59,200
	Total	62,87,500	92,59,200

Note : 16	Trade Receivables	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
	(i) Unsecured, considered good		-
	(ii) Other Trade receivables (Unsecured, considered good)		
	Bridge & Roof	66,84,309	81,82,208
	NPCC Ltd	1,16,591	1,16,591
	Reddy Veeranna Construction	84,47,174	-4,24,860
	Reliance Corporate IT Park	4,82,218	4,82,218
	Raj Kumar Singh	12,78,000	4,48,000
	Rajni kumari	24,17,000	4,57,000
	Total	1,94,25,292	92,61,157

Note : 17	Cash and Cash Equivalents	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Cash in hand	13,48,352	8,44,779
	(b) Balances with banks		
	(i) In current accounts	23,42,139	49,02,321
	(ii) Other accounts		-
	Total	36,90,491	57,47,100

Note : 18	Short-term Loans and Advances	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Loans and advances		
	Usesecured, considered good	22,50,000	10,00,000
	(b) Others (Unsecured, considered good)		
	Other advances	49,20,182	49,20,182
	Total	71,70,182	59,20,182

Note : 19	Other current assets	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
	(a) Others		
	Retention	1,17,14,756	1,23,74,106
	Deposit against contract	77,22,405	1,87,22,405
	TDS and TCS	18,61,790	21,68,048
	GST ITC Recivable	12,22,094	1,34,950
	GST Cash & ITC balance	19,71,433	25,60,443
	Total	2,44,92,478	3,59,59,952

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Note : 20	Revenue from Operations	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	Construction services:		
	Gross receipt from Bridge & Roof Co (I) Ltd	-	2,28,09,091
	Gross receipt from Reddy Verana (Garhwa)	76,48,305.00	15,87,440
	Gross receipt from EXECUTIVE ENGINEER NAYAGARH R & B DIVISION	1,44,40,956	76,66,721
	Gross receipt from Paras Healthcare (Ranchi) Pvt Ltd	3,16,69,401	4,85,58,047
	Total	5,37,58,662	8,06,21,299

Note : 21	Other Income	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	(a) Interest Income on Fixed Deposit	9,12,018	9,62,267
	(b) Interest Income on IT Refund		
	(c) Commission received	82,560	1,45,165
	(d) Discount received		
	(e) Round off		
	Total	9,94,578	11,07,432

Note : 22	Cost of material purchased & Direct expense	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	Material purchased	1,33,15,378	3,24,86,323
	Sub-Contract	1,41,38,610	-
	Total	2,74,53,988	3,24,86,323

Note : 23	Changes in Inventories	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	Inventories at the end of the year		
	Stock / Work in progress	6287500	9259200
	Inventories at the beginning of the year		
	Stock / Work in progress	92,59,200	2,26,88,079
	Net (Increase)/ decrease	29,71,700	1,34,28,879

Note : 24	Employee Benefits Expense	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	Salaries and wages	5,01,326	18,84,812
	Contributions to provident and other funds	59,424	1,08,087
	Total	5,60,750	19,92,899

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Note : 25	Finance Costs	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	(a) Interest expense on:		
	(i) Borrowings from Bank - Cash Credit	8,23,538	4,73,933
	(ii) Borrowings from Bank - Term Loan	4,51,600	4,75,872
	Total	12,75,138	9,49,805

Note : 26	Other Expenses	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		INR	INR
	Accounting charges	2,01,250	2,98,600
	Bank Charges & Commission	17,544	89,870
	Bank Guarantee charges	1,23,900	1,64,961
	Consultancy charges	2,59,865	2,03,047
	Director's Remuneration	9,60,000	14,00,000
	Electricity Expenses	98,798	1,82,960
	Freight	4,97,736	9,71,740
	Fuel Expenses	62,805	9,47,380
	Fooding & Lodging expenses	34,174	1,98,300
	Insurance charges	1,94,229	79,752
	Royalty	1,35,017	8,87,700
	Labour Charges	1,03,56,700	1,80,45,076
	Printing & Stationery	18,206	41,006
	Office expenses	79,548	1,44,207
	Rent	3,60,000	3,60,000
	Repairs & Maintenance	25,797	1,91,600
	Telephone & Mobile expenses	14,557	22,440
	Bad-Debts	97,894	
	Tender Fee	-	1,55,096
	Travelling expenses	76,057	2,30,307
	Site expenses	3,36,419	9,17,398
	Site Office and Camp Expenses	1,21,500	1,18,000
	Legal fee	-	8,000
	Audit Fee	40,000	40,000
	Staff Welfare expenses	19,300	72,430
	<u>Payments to auditors:</u>	-	-
	Statutory Audit	20,000	20,000
	Income Tax Audit	20,000	20,000
	Total	1,41,71,296	2,58,09,870